

WASHINGTON UNIFIED SCHOOL DISTRICT

2017-18

1

Second Interim Report

Superintendent:

Joey Campbell

Assistant Superintendent:

Randy Morris

CBO

Chris Vaz

Governing Board:

Mark Aguilar, President

Terry Ruiz, Vice President

Darrell Carter, Clerk

Steven Barra, Member

Anna Campbell, Member

Eddie Ruiz, Member

Henry Hendrix, Member



Introduction: Second Interim Report

2

- 2017-18 Second Interim Report was prepared using the most current financial information:
 - Approved State Budget for 2017-18
 - School Services of California-Financial Projection Dashboard
 - 2016-17 Unaudited Actuals/2017-18 projected spending
 - LCFF Calculator, 2017-2018 version 18.2d – 02/20/2018
- Multi-Year Projections are included in the Budget Report. Board approval confirms that the district will be:
 - Solvent and able to meet its financial obligations for the current fiscal year, and the subsequent two fiscal years
 - WUSD is filing **POSITIVE** CERTIFICATION for 2017-18 Second Interim

- **2017-18 Original Budget**

- Budget and Staffing assumptions developed in 2016-17
- Includes Expenditures Listed in the Local Control Accountability Plan (LCAP)

- **2017-2018 First Interim Report:**

- Budget Updates from July 1, 2017 – October 31, 2017

- **2017-2018 Second Interim Report:**

- Budget Updates from November 1, 2017 – January 31, 2018

Fund Balance:

4

Description:	2017-2018 1st Interim Report	2017-2018 2nd Interim Report	Dollar Change:
Revenue, Total:	\$35,684,175	\$36,260,846	\$576,671
<u>Expenditures, Total:</u>	<u>\$35,361,090</u>	<u>\$35,948,146</u>	\$672,193
Excess(Deficiency):	\$323,085	\$312,700	-\$10,385
Transfers Out:	\$0.00	\$0.00	\$0.00
* Increase(Decrease), Fund Balance:	\$323,085	\$312,700	-\$10,385
Beginning Fund Balance:	\$1,987,370	\$1,987,370	
Ending Fund Balance:	\$2,310,455	\$2,300,070	

Increase(Decrease):

MULTI-YEAR PROJECTION – General Fund

5

	2017-18	2018-19	2019-2020
REVENUES	\$36,260,846	\$35,758,576	\$35,734,877
EXPENDITURES/TRANSFERS OUT	<u>\$35,948,146</u>	<u>\$35,071,343</u>	<u>\$35,623,717</u>
Excess(Deficiency):	\$312,700	\$687,233	\$111,160
Beginning Balance	\$1,987,370	\$2,300,070	\$2,987,303
Ending Balance	\$2,300,070	\$2,987,303	\$3,098,463
Restricted/Non-Spendable Balance:	\$788,124	\$606,373	\$470,216
Assigned Fund Balance:	\$0	\$0	\$0
Reserve, Economic Uncert. (3%)	\$1,078,444	\$1,052,140	\$1,068,711
Available Reserves, Fund 01	\$1,511,946	\$2,380,930	\$2,628,247
Total Available Reserves:	\$1,511,946	\$2,380,930	\$2,628,247
Requirement Met?	YES	YES	YES
Avail. Reserves By Percent:	4.21%	6.79%	7.38%

Summary of Changes, Revenue:

6

Description (General Fund):	2017-18 1st Interim Report:	2017-18 2nd Interim Report:	Dollar Change:	Percent Change:
Revenue				
LCFF Sources:	\$27,816,116	\$27,832,564	\$16,448	0.1%
Federal Revenues	\$3,045,099	\$3,076,975	\$31,876	1.0%
State Revenues	\$2,606,972	\$2,907,200	\$300,228	11.5%
<u>Local Revenues</u>	<u>\$2,215,988</u>	<u>\$2,444,107</u>	<u>\$228,119</u>	<u>10.3%</u>
	\$35,684,175	\$36,260,846	\$576,671	

Summary of Changes, Revenue:

7

Description (General Fund):	Description:	Amount
LCFF Sources:	State Adjustment to Gap Funding Percentage	\$16,448
	Net, Misc. Adjustments	
	Total Dollar Change, LCFF Sources:	\$16,448
Federal Revenues:	Title I, Title II, Title III Increase :	\$22,160
	Migrant:	\$5,331
	Carl Perkins:	\$4,474
	Net, Misc. Adjustments	-\$89
	Total Dollar Change, Federal Revenues:	\$31,876

Summary of Changes, Revenue:

8

Description (General Fund):	Description:	Amount
State Revenue:	CTEIG:	\$263,000
	ASES Grant:	\$33,727
	Net, Misc. Adjustments:	\$3,501
	Total Dollar Change, State Revenue:	
Local Revenue:	Residual Charter Revenue:	\$82,661
	Water Grant:	\$86,585
	Interest:	\$9,319
	Resnick Grant, California Career Pathways:	\$38,643
	Net, Misc. Adjustments:	\$10,911
Total Dollar Change, Local Revenue:		\$228,119

Summary of Changes, Expenses:

9

Description (General Fund):	2017-18 1st Interim Report:	2017-18 2nd Interim Report:	Dollar Change:	Percent Change:
Expenses				
Certificated Salaries:	\$12,887,209	\$12,998,564	-\$111,355	-.9%
Classified Salaries:	\$4,592,380	\$4,590,665	\$1,715	0%
Employee Benefits:	\$9,057,131	\$9,110,850	-\$53,719	-.6%
Supplies & Materials:	\$1,933,201	\$1,911,060	\$22,141	1.1%
Services/Operating:	\$5,229,007	\$5,427,903	-\$198,896	-3.8%
Capital Outlay:	\$677,917	\$817,771	-\$139,854	-20.6%
Other Outgo:	\$984,245	\$1,091,333	-\$107,088)	-10.1%
TOTAL:	\$35,361,090	\$35,948,146	-\$587,056	

Summary of Changes, Personnel:

10

Description (General Fund):	Description:	Amount
Certificated Salaries:	1% Off the schedule bonus	-\$111,355
	Net, Misc. Adjustments	\$0
	Total Dollar Change, Certificated Salaries:	-\$111,355
Classified Salaries:	Net, Misc. Adjustments	\$1,715
	Total Dollar Change, Classified Salaries:	\$1,715
Benefits:	1% Off the schedule bonus	-\$53,719
	Net, Misc. Adjustments	\$0
	Total Dollar Change, Employee Benefits:	-\$53,719

Summary of Changes – Non-Personnel Expenses

11

Description:	Description:	Amount
Supplies & Materials:	Grounds & Custodial Supplies:	\$12,865
	Curriculum:	\$9,276
	Net Misc. Adjustments	\$0
	Total Dollar Change, Supplies/Materials:	\$22,141
Services & Operating:	Solar, Water Grant Services, Equipment Repairs:	-\$93,830
	Speech Services, Psychologist, Adult Ed, Migrant:	-\$105,066
	Net, Misc. Adjustments	\$0
	Total Dollar Change, Services & Operating:	-\$198,896
Capital Outlay:	Water Grant Well Drilling, Resnick Grant:	-\$139,854
	Total Dollar Change, Capital Outlay:	-\$139,854
Other Outgo:	Total Dollar Change, Other Outgo:	-\$107,088

Next Steps:

12

- **2017-18 Second Interim Report forwarded to the Fresno County Office of Education and the California Department of Education**
- **Begin ongoing review/development of 2018-19 District Budget**
- **LCAP review and update for 2018-19**
- **Governor's May Revise 2018-19 Budget**
- **2018-19 LCAP and District 2018-19 Budget Hearing: May, 2018**
- **2018-19 LCAP and District Budget Approval: June, 2018**
- **2017-18 Unaudited Actuals: September, 2018**
- **2017-18 Financial Audit: Due December 15, 2018**

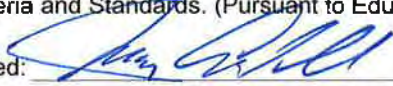
Recommendation:

13

Approve the 2017-18 Second Interim Report



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: March 7, 2018

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 07, 2018

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Chris M. Vaz

Telephone: 559-495-5603

Title: CBO

E-mail: cvaz@wusd.ws

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?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X n/a	X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	X n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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Second Interim
2017-18 Projected Totals
Technical Review Checks

Washington Unified

Fresno County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO

Washington Unified (76778) - 2nd Interim

2/27/18

	2016-17	2017-18	2018-19	2019-20
COLA	0.00%	1.56%	2.51%	2.41%
GAP Funding rate	56.08%	44.97%	100.00%	100.00%
Estimated Property Taxes (with RDA)	3,141,032	3,486,536	3,486,536	3,486,536
Less In-Lieu transfer	\$ (297,920)	\$ (327,032)	\$ (327,032)	\$ (327,032)
Total Local Revenue	\$ 2,843,112	\$ 3,159,504	\$ 3,159,504	\$ 3,159,504
Statewide 90th percentile rate	---	---	---	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties on LCFF Transition Calculation exhibit. Class size penalties are entered on Miscellaneous AdjUG-5).

	2016-17	2017-18	2018-19	2019-20
Floor Adjustments	B-10			
Miscellaneous Adjustments	E-1			
Minimum State Aid Adjustments	G-5			
Funded Based on Target Formula	True/False	FALSE	FALSE	FALSE

UNDUPLICATED PUPIL PERCENTAGE

	2016-17	2017-18	2018-19	2019-20	
District Enrollment	A-1 / A-3	2,645	2,601	2,601	2,601
COE Enrollment	A-2 / A-4	27	26	26	26
Total Enrollment		2,672	2,627	2,627	2,627
District Unduplicated Pupil Count	B-1 / B-3	2,389	2,362	2,362	2,362
COE Unduplicated Pupil Count	B-2 / B-4	25	24	24	24
Total Unduplicated Pupil Count		2,414	2,386	2,386	2,386
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage		90.34%	90.83%	90.83%	90.83%
Unduplicated Pupil Percentage (%)		90.42%	90.42%	90.66%	90.83%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current Charter

School General Purpose BG offset: enter ONLY the Di:

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

ADA	ADA to use:	2012-13	2016-17	2017-18	2018-19	2019-20
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CURRENT YEAR ADA:

Grades TK-3	B-1		645.10	607.40	607.40	607.40	607.40
Grades 4-6	B-2	P-2	411.79	508.36	508.36	508.36	508.36
Grades 7-8	B-3	(Annual for SDC	261.60	290.37	290.37	290.37	290.37
Grades 9-12	B-4	ext. year)	1,101.64	1,057.80	1,068.82	1,068.82	1,068.82

NPS, NPS-LCI, CDS:

TK-3	E-1					
4-6	E-2					
7-8	E-3	Annual				
9-12	E-4		4.24	4.24	4.24	4.24

COE operated (Community School, Special Ed):

TK-3	E-6 & E-11		4.60	4.60	4.60	4.60
4-6	E-7 & E-12		2.29	2.29	2.29	2.29
7-8	E-8 & E-13	P-2 / Annual	2.91	2.91	2.91	2.91
9-12	E-9 & E-14		14.64	14.64	14.64	14.64

TOTAL			2,492.61	2,503.63	2,503.63	2,503.63
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RATIO: District ADA to Enrollment		0.93	0.95	0.95	0.95
RATIO: Combined ADA to Enrollment		0.93	0.95	0.95	0.95

CHARTER ADA ADJUSTMENT

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

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

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO

Washington Unified (76778) - 2nd Interim

2/27/18

	2016-17	2017-18	2018-19	2019-20
LCFF ADA				
ADA Guarantee - Prior Year				
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Grades TK-3	661.54	607.40	607.40	607.40
Grades 4-6	455.01	508.36	508.36	508.36
Grades 7-8	281.05	290.37	290.37	290.37
Grades 9-12	1,090.19	1,057.80	1,068.82	1,068.82
LCFF Subtotal	2,487.79	2,463.93	2,474.95	2,474.95
NSS	-	-	-	-
TOTAL	2,487.79	2,463.93	2,474.95	2,474.95
ADA Guarantee - Current Year				
Grades TK-3	607.40	607.40	607.40	607.40
Grades 4-6	508.36	508.36	508.36	508.36
Grades 7-8	290.37	290.37	290.37	290.37
Grades 9-12	1,057.80	1,068.82	1,068.82	1,068.82
LCFF Subtotal	2,463.93	2,474.95	2,474.95	2,474.95
NSS	-	-	-	-
TOTAL	2,463.93	2,474.95	2,474.95	2,474.95
Change in LCFF ADA (excludes NSS ADA)	(23.86) Decline	11.02 Increase	- No Change	- No Change
Funded LCFF ADA				
Grades TK-3	661.54	607.40	607.40	607.40
Grades 4-6	455.01	508.36	508.36	508.36
Grades 7-8	281.05	290.37	290.37	290.37
Grades 9-12	1,090.19	1,068.82	1,068.82	1,068.82
Subtotal	2,487.79	2,474.95	2,474.95	2,474.95
	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	4.60	4.60	4.60	4.60
Grades 4-6	2.29	2.29	2.29	2.29
Grades 7-8	2.91	2.91	2.91	2.91
Grades 9-12	18.88	18.88	18.88	18.88
Subtotal	28.68	28.68	28.68	28.68
Total				
Grades TK-3	666.14	612.00	612.00	612.00
Grades 4-6	457.30	510.65	510.65	510.65
Grades 7-8	283.96	293.28	293.28	293.28
Grades 9-12	1,109.07	1,087.70	1,087.70	1,087.70
Subtotal	2,516.47	2,503.63	2,503.63	2,503.63

Summary of Funding				
	2016-17	2017-18	2018-19	2019-20
Target Components:				
Base Grant	19,621,558	19,811,293	20,309,151	20,798,409
Grade Span Adjustment	738,268	704,684	721,750	739,293
Supplemental Grant	3,681,871	3,710,109	3,813,322	3,912,538
Concentration Grant	3,605,726	3,633,379	3,749,810	3,858,479
Add-ons	645,726	645,726	645,726	645,726
Total Target	28,293,149	28,505,191	29,239,759	29,954,445
Transition Components:				
Target	\$ 28,293,149	\$ 28,505,191	\$ 29,239,759	\$ 29,954,445
Funded Based on Target Formula <i>(based on prior</i>	FALSE	FALSE	FALSE	TRUE
Floor	26,265,007	27,282,899	27,832,571	29,239,762
<i>Remaining Need after Gap (informational only)</i>	<i>890,825</i>	<i>672,627</i>	-	-
Current Year Gap Funding	1,137,317	549,665	1,407,188	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 27,402,324	\$ 27,832,564	\$ 29,239,759	\$ 29,954,445

Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 20,357,844	\$ 20,705,366	\$ 22,281,399	\$ 22,996,085
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	4,201,369	3,967,694	3,798,856	3,798,856
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	3,141,032	3,486,536	3,486,536	3,486,536
8096 - In-Lieu of Property Taxes	(297,920)	(327,032)	(327,032)	(327,032)
<i>Property Taxes net of in-lieu</i>	<i>2,843,112</i>	<i>3,159,504</i>	<i>3,159,504</i>	<i>3,159,504</i>
TOTAL FUNDING	\$ 27,402,324	\$ 27,832,564	\$ 29,239,759	\$ 29,954,445
<i>Basic Aid Status</i>				
	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 27,402,324	\$ 27,832,564	\$ 29,239,759	\$ 29,954,445
8012 - EPA Receipts <i>(for budget & cashflow)</i>	\$ 4,236,635	\$ 3,967,694	\$ 3,798,856	\$ 3,798,856

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	27,832,564.00	5.06%	29,239,759.00	2.44%	29,954,445.00
2. Federal Revenues	8100-8299	3,076,975.00	0.00%	3,076,975.00	0.00%	3,076,975.00
3. Other State Revenues	8300-8599	2,907,200.00	-16.77%	2,419,678.00	-30.52%	1,681,293.00
4. Other Local Revenues	8600-8799	2,444,107.00	-58.18%	1,022,164.00	0.00%	1,022,164.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		36,260,846.00	-1.39%	35,758,576.00	-0.07%	35,734,877.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,998,564.00		13,193,542.00
b. Step & Column Adjustment				194,978.00		197,903.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,998,564.00	1.50%	13,193,542.00	1.50%	13,391,445.00
2. Classified Salaries						
a. Base Salaries				4,590,665.00		4,659,524.00
b. Step & Column Adjustment				68,859.00		69,892.00
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	4,590,665.00	1.50%	4,659,524.00	1.50%	4,729,416.00
3. Employee Benefits	3000-3999	9,110,850.00	5.00%	9,566,340.00	5.00%	10,044,658.00
4. Books and Supplies	4000-4999	1,911,060.00	-19.21%	1,544,020.00	-5.55%	1,458,377.00
5. Services and Other Operating Expenditures	5000-5999	5,427,903.00	-8.53%	4,964,637.00	-2.18%	4,856,541.00
6. Capital Outlay	6000-6999	817,771.00	-93.65%	51,946.00	0.00%	51,946.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,170,776.56	0.00%	1,170,778.00	0.00%	1,170,778.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(79,444.00)	0.00%	(79,444.00)	0.00%	(79,444.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		35,948,145.56	-2.44%	35,071,343.00	1.58%	35,623,717.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		312,700.44		687,233.00		111,160.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,987,369.72		2,300,070.16		2,987,303.16
2. Ending Fund Balance (Sum lines C and D1)		2,300,070.16		2,987,303.16		3,098,463.16
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	788,123.68		606,373.34		470,216.34
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,078,444.37		1,052,140.29		1,068,711.51
2. Unassigned/Unappropriated	9790	433,502.11		1,328,789.53		1,559,535.31
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,300,070.16		2,987,303.16		3,098,463.16

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,078,444.37		1,052,140.29		1,068,711.51
c. Unassigned/Unappropriated	9790	433,502.45		1,328,789.53		1,559,535.31
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9797	(0.34)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,511,946.48		2,380,929.82		2,628,246.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.21%		6.79%		7.38%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,479.19		2,479.19		2,479.19
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		35,948,145.56		35,071,343.00		35,623,717.00
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)		35,948,145.56		35,071,343.00		35,623,717.00
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)		1,078,444.37		1,052,140.29		1,068,711.51
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)		1,078,444.37		1,052,140.29		1,068,711.51
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	27,832,564.00	5.06%	29,239,759.00	2.44%	29,954,445.00
2. Federal Revenues	8100-8299	48,692.00	0.00%	48,692.00	0.00%	48,692.00
3. Other State Revenues	8300-8599	889,253.00	42.14%	1,264,025.00	-58.12%	525,640.00
4. Other Local Revenues	8600-8799	856,827.00	-82.93%	146,281.00	0.00%	146,281.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,057,626.00)	0.00%	(2,057,626.00)	0.00%	(2,057,626.00)
6. Total (Sum lines A1 thru A5c)		27,569,710.00	3.89%	28,641,131.00	-0.08%	28,617,432.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,963,616.00		11,128,070.00
b. Step & Column Adjustment				164,454.00		166,921.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,963,616.00	1.50%	11,128,070.00	1.50%	11,294,991.00
2. Classified Salaries						
a. Base Salaries				3,757,430.00		3,813,791.00
b. Step & Column Adjustment				56,361.00		57,207.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,757,430.00	1.50%	3,813,791.00	1.50%	3,870,998.00
3. Employee Benefits	3000-3999	7,120,791.00	5.00%	7,476,779.00	5.00%	7,850,618.00
4. Books and Supplies	4000-4999	687,594.00	0.00%	687,594.00	0.00%	687,594.00
5. Services and Other Operating Expenditures	5000-5999	3,883,684.00	0.00%	3,883,684.00	0.00%	3,883,684.00
6. Capital Outlay	6000-6999	506,380.00	-93.13%	34,790.00	0.00%	34,790.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	915,231.56	0.00%	915,233.00	0.00%	915,233.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(167,793.00)	0.00%	(167,793.00)	0.00%	(167,793.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,666,933.56	0.38%	27,772,148.00	2.15%	28,370,115.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(97,223.56)		868,983.00		247,317.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		1,609,170.38		1,511,946.82		2,380,929.82
2. Ending Fund Balance (Sum lines C and D1)		1,511,946.82		2,380,929.82		2,628,246.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,078,444.37		1,052,140.29		1,068,711.51
2. Unassigned/Unappropriated	9790	433,502.45		1,328,789.53		1,559,535.31
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,511,946.82		2,380,929.82		2,628,246.82

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,078,444.37		1,052,140.29		1,068,711.51
c. Unassigned/Unappropriated	9790	433,502.45		1,328,789.53		1,559,535.31
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,511,946.82		2,380,929.82		2,628,246.82
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. F-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,028,283.00	0.00%	3,028,283.00	0.00%	3,028,283.00
3. Other State Revenues	8300-8599	2,017,947.00	-42.73%	1,155,653.00	0.00%	1,155,653.00
4. Other Local Revenues	8600-8799	1,587,280.00	-44.82%	875,883.00	0.00%	875,883.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,057,626.00	0.00%	2,057,626.00	0.00%	2,057,626.00
6. Total (Sum lines A1 thru A5c)		8,691,136.00	-18.11%	7,117,445.00	0.00%	7,117,445.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,034,948.00		2,065,472.00
b. Step & Column Adjustment				30,524.00		30,982.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,034,948.00	1.50%	2,065,472.00	1.50%	2,096,454.00
2. Classified Salaries						
a. Base Salaries				833,235.00		845,733.00
b. Step & Column Adjustment				12,498.00		12,685.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	833,235.00	1.50%	845,733.00	1.50%	858,418.00
3. Employee Benefits	3000-3999	1,990,059.00	5.00%	2,089,561.00	5.00%	2,194,040.00
4. Books and Supplies	4000-4999	1,223,466.00	-30.00%	856,426.00	-10.00%	770,783.00
5. Services and Other Operating Expenditures	5000-5999	1,544,219.00	-30.00%	1,080,953.00	-10.00%	972,857.00
6. Capital Outlay	6000-6999	311,391.00	-94.49%	17,156.00	0.00%	17,156.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	255,545.00	0.00%	255,545.00	0.00%	255,545.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	88,349.00	0.00%	88,349.00	0.00%	88,349.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,281,212.00	-11.86%	7,299,195.00	-0.62%	7,253,602.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		409,924.00		(181,750.00)		(136,157.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		378,199.34		788,123.34		606,373.34
2. Ending Fund Balance (Sum lines C and D1)		788,123.34		606,373.34		470,216.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	788,123.68		606,373.34		470,216.34
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	(0.34)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		788,123.34		606,373.34		470,216.34

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

WASHINGTON UNIFIED SCHOOL DISTRICT
January 31, 2018 Budget Assumptions

REVENUE

ADA is based on prior year P-2	2479.19
Plus County Operated Special Education ADA	<u>24.44</u>
	2503.63

Local Control Funding Formula (LCFF) is based on:

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 1.56%	\$110	\$112	\$115	\$134
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
<hr/>				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$748	-	-	\$227
2017-18 Adjusted Base Grants	\$7,941	\$7,301	\$7,518	\$8,939

MANDATED COSTS

Mandated Block Grant	\$ 104,526.00
One Time Discretionary Funds	\$ 363,613.00

LOTTERY

Per SSC - \$146.00 per annual ADA - Unrestricted
 Prop 20 - \$48.00 per annual ADA - Restricted

PROGRAMS

State Revenues have been shifted to the LCFF funding formula.

Federal Revenues are based on 2017-2018 projected entitlements.

There are contributions to the following programs:

Special Education	\$ 951,464.00
RRMA	\$ 895,386.00
ROC/P	\$ 210,776.00
Total	\$2,057,626.00

FRINGE BENEFITS

STRS	14.43%
PERS	15.53%
OASDI	6.20%
MEDICARE	1.45%
UN.EMP.INS.	.05%
WORK.COMP	2.13%

HEALTH INSURANCE

Total Health and Welfare for 2017-18 has been increased by 3.5%

District maximum annual contribution for Health & Welfare for 2017-18

Certificated	\$19,574.00
Classified	\$19,570.00

SSC School District and Charter School Financial Projection Dashboard 2017-18 Adopted State Budget

This version of SSC's Financial Projection Dashboard is based on the 2017-18 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 1.56%	\$110	\$112	\$115	\$134
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$748	-	-	\$227
2017-18 Adjusted Base Grants	\$7,941	\$7,301	\$7,518	\$8,939
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS					
Factor	2016-17	2017-18	2018-19	2019-20	2020-21
LCFF Planning Factors	SSC Simulator	SSC Simulator	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²
SSC Gap Funding Percentage	56.08%	43.19%	39.12%	41.60%	44.16%
Department of Finance Gap Funding Percentage	56.08%	43.19%	66.12%	64.92%	100.00%
Gap Funding Percentage ¹ (May Revise)	54.84%	43.97%	-	-	-

PLANNING FACTORS						
Factor	2016-17	2017-18	2018-19	2019-20	2020-21	
Statutory COLA	0.00%	1.56%	2.15%	2.35%	2.57%	
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	0.00%	1.56%	2.15%	2.35%	2.57%	
California CPI	2.63%	3.42%	3.35%	3.02%	3.16%	
Interest Rate for Ten-Year Treasuries	2.18%	2.47%	2.66%	2.78%	2.85%	
California Lottery	Unrestricted per ADA	\$144	\$146	\$146	\$146	\$146
	Restricted per ADA	\$45	\$48	\$48	\$48	\$48
Mandate Block Grant (District)	Grades K-8 per ADA	\$28.42	\$30.34	\$30.34	\$30.34	\$30.34
	Grades 9-12 per ADA	\$56	\$58.25	\$58.25	\$58.25	\$58.25
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$14.21	\$15.90	\$15.90	\$15.90	\$15.90
	Grades 9-12 per ADA	\$42	\$44.04	\$44.04	\$44.04	\$44.04
One-Time Discretionary Funds per ADA	\$214	\$147	-	-	-	
CalPERS Employer Rate (projected)	13.888%	15.531%	18.1%	20.8%	23.8%	
CalSTRS Employer Rate (statutory)	12.58%	14.43%	16.28%	18.13%	19.10%	

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan
The greater of 5% or \$66,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$66,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,468.17	2,479.19	2,479.19	2,479.19	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,468.17	2,479.19	2,479.19	2,479.19	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.73	0.73	0.73	0.73	0.00	0%
b. Special Education-Special Day Class	23.71	23.71	23.71	23.71	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	24.44	24.44	24.44	24.44	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,492.61	2,503.63	2,503.63	2,503.63	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

LCFF Calculator Universal Assumptions
 Washington Unified (76778) - 2nd Interim

LEA: **Washington Unified**
 District

76778
 Yes
 2013-14^{b)}

Projection Title: **2nd Interim**

Projection Date: **02/27/18**

2012-13 2016-17 2017-18 2018-19 2019-20

Annual COLA

(prefilled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage

(prefilled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage - May Revise

(prefilled as calculated by the Department of Finance, DOF)

Statewide 90th percentile rate

(used in Economic Recovery Target, ERT, calculation only)

	0.00%	1.56%	2.51%	2.41%
	56.07679980%	44.97%	100.00%	100.00%
	54.85%	43.97%	100.00%	100.00%
	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	24.75704809%	23.5000%	22.5000%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$	7,083	\$	7,193	\$	7,374	\$	7,552
Grades 4-6	\$	7,189	\$	7,301	\$	7,484	\$	7,664
Grades 7-8	\$	7,403	\$	7,518	\$	7,707	\$	7,893
Grades 9-12	\$	8,578	\$	8,712	\$	8,931	\$	9,146

Grade Span Adjustment

Grades TK-3	\$	737	\$	748	\$	767	\$	785
Grades 9-12	\$	223	\$	227	\$	232	\$	238

Maximum Supplemental Grant (100% UPC)

		20.00%		20.00%		20.00%		20.00%
Grades TK-3	\$	1,564	\$	1,588	\$	1,628	\$	1,667
Grades 4-6	\$	1,438	\$	1,460	\$	1,497	\$	1,533
Grades 7-8	\$	1,481	\$	1,504	\$	1,541	\$	1,579
Grades 9-12	\$	1,760	\$	1,788	\$	1,833	\$	1,877

Concentration Grant (>55% population)

		50.00%		50.00%		50.00%		50.00%
Grades TK-3	\$	3,910	\$	3,971	\$	4,071	\$	4,169
Grades 4-6	\$	3,595	\$	3,651	\$	3,742	\$	3,832
Grades 7-8	\$	3,702	\$	3,759	\$	3,854	\$	3,947
Grades 9-12	\$	4,401	\$	4,470	\$	4,582	\$	4,692

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF

Created by: _____
 Email: _____
 Phone: _____

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO

Washington Unified (76778) - 2nd Interim

2/27/18

	2016-17	2017-18	2018-19	2019-20
COLA	0.00%	1.56%	2.51%	2.41%
GAP Funding rate	56.08%	44.97%	100.00%	100.00%
Estimated Property Taxes (with RDA)	3,141,032	3,486,536	3,486,536	3,486,536
Less In-Lieu transfer	\$ (297,920)	\$ (327,032)	\$ (327,032)	\$ (327,032)
Total Local Revenue	\$ 2,843,112	\$ 3,159,504	\$ 3,159,504	\$ 3,159,504
Statewide 90th percentile rate	---	---	---	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties in the LCFF Transition Calculation exhibit. Class size penalties are entered on Miscellaneous Adjustments.

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

UNDUPLICATED PUPIL PERCENTAGE

	2016-17	2017-18	2018-19	2019-20
District Enrollment	2,645	2,601	2,601	2,601
COE Enrollment	27	26	26	26
Total Enrollment	2,672	2,627	2,627	2,627
District Unduplicated Pupil Count	2,389	2,362	2,362	2,362
COE Unduplicated Pupil Count	25	24	24	24
Total Unduplicated Pupil Count	2,414	2,386	2,386	2,386
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	90.34%	90.83%	90.83%	90.83%
Unduplicated Pupil Percentage (%)	90.42%	90.42%	90.66%	90.83%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current Charter School General Purpose BG offset; enter ONLY the District ADA by grade span. Enter 'Ungraded' ADA to use:

ADA	2012-13	2016-17	2017-18	2018-19	2019-20
-----	---------	---------	---------	---------	---------

CURRENT YEAR ADA:

Grades	ADA to use:	2012-13	2016-17	2017-18	2018-19	2019-20
Grades TK-3	B-1	645.10	607.40	607.40	607.40	607.40
Grades 4-6	B-2 P-2	411.79	508.36	508.36	508.36	508.36
Grades 7-8	B-3 (Annual for SDC ext. year)	261.60	290.37	290.37	290.37	290.37
Grades 9-12	B-4	1,161.64	1,057.80	1,058.82	1,058.82	1,058.82

NPS, NPS-LCI, CDS:

	2016-17	2017-18	2018-19	2019-20
TK-3				
4-6				
7-8				
9-12	4.24	4.24	4.24	4.24

COE operated (Community School, Special Ed):

	2016-17	2017-18	2018-19	2019-20
TK-3	4.60	4.60	4.60	4.60
4-6	2.29	2.29	2.29	2.29
7-8	2.91	2.91	2.91	2.91
9-12	14.64	14.64	14.64	14.64

TOTAL 2,492.61 2,503.63 2,503.63 2,503.63

RATIO: District ADA to Enrollment 0.93 0.95 0.95 0.95
 RATIO: Combined ADA to Enrollment 0.93 0.95 0.95 0.95

CHARTER ADA ADJUSTMENT

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

ADA transfer: Student from Charter to District (cross fit)

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO

Washington Unified (76778) - 2nd Interim

2/27/18

		2016-17	2017-18	2018-19	2019-20
Grades TK-3	A-11				
Grades 4-6	A-12				
Grades 7-8	A-13				
Grades 9-12	A-14				

Difference (if diff. < 0, no adj. to PY ADA)

- - - -

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO

Washington Unified (76778) - 2nd Interim

2/27/18

	2016-17	2017-18	2018-19	2019-20
LCFF ADA				
ADA Guarantee - Prior Year				
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Grades TK-3	661.54	607.40	607.40	607.40
Grades 4-6	455.01	508.36	508.36	508.36
Grades 7-8	281.05	290.37	290.37	290.37
Grades 9-12	1,090.19	1,057.80	1,068.82	1,068.82
LCFF Subtotal	2,487.79	2,463.93	2,474.95	2,474.95
NSS	-	-	-	-
TOTAL	2,487.79	2,463.93	2,474.95	2,474.95
ADA Guarantee - Current Year				
Grades TK-3	607.40	607.40	607.40	607.40
Grades 4-6	508.36	508.36	508.36	508.36
Grades 7-8	290.37	290.37	290.37	290.37
Grades 9-12	1,057.80	1,068.82	1,068.82	1,068.82
LCFF Subtotal	2,463.93	2,474.95	2,474.95	2,474.95
NSS	-	-	-	-
TOTAL	2,463.93	2,474.95	2,474.95	2,474.95
Change in LCFF ADA (excludes NSS ADA)	(23.86) Decline	11.02 Increase	- No Change	- No Change
Funded LCFF ADA				
Grades TK-3	661.54	607.40	607.40	607.40
Grades 4-6	455.01	508.36	508.36	508.36
Grades 7-8	281.05	290.37	290.37	290.37
Grades 9-12	1,090.19	1,068.82	1,068.82	1,068.82
Subtotal	2,487.79	2,474.95	2,474.95	2,474.95
	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	4.60	4.60	4.60	4.60
Grades 4-6	2.29	2.29	2.29	2.29
Grades 7-8	2.91	2.91	2.91	2.91
Grades 9-12	18.88	18.88	18.88	18.88
Subtotal	28.68	28.68	28.68	28.68
Total				
Grades TK-3	666.14	612.00	612.00	612.00
Grades 4-6	457.30	510.65	510.65	510.65
Grades 7-8	283.96	293.28	293.28	293.28
Grades 9-12	1,109.07	1,087.70	1,087.70	1,087.70
Subtotal	2,516.47	2,503.63	2,503.63	2,503.63

	2016-17	2017-18	2018-19	2019
Local Property Taxes	\$ 3,141,032	\$ 3,486,536	\$ 3,486,536	\$ 3,486,536
Less: RDA incl. in Prop. Taxes	\$ 636,788	\$ 817,763	\$ 817,763	\$ 817,763
Local Property Taxes less RDA	\$ 2,504,244	\$ 2,668,773	\$ 2,668,773	
District LCFF ADA	2,516.47	2,503.63	2,503.63	2,503.63
Total Charter LCFF ADA	339.80	349.64	349.64	349.64
Total LCFF ADA	2,856.27	2,853.27	2,853.27	
Property Taxes per ADA	\$ 876.75	\$ 935.34	\$ 935.34	
Total Funded by Property Taxes per ADA	\$ 297,920	\$ 327,032	\$ 327,032	
Total Funded by LCFF Funding per ADA	-	-	-	
Certified In-Lieu Taxes	-	-	-	
Alternative Calculation Tool				
District In-Lieu of Property Tax Tra	\$ 297,920	\$ 327,032	\$ 327,032	

Prior Year Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
1	\$ 297,920	\$ 327,032	\$ 327,032	
1. Property taxes per ADA x Charter ADA	\$ 297,920	\$ 327,032	\$ 327,032	\$ 349.64
2. LCFF funding per ADA x Charter ADA				
a. Charter IS funded at Target in p				
Grade Level	ADA	ADA	ADA	ADA
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	
b. Charter IS NOT funded at Target				
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap				
Charter ADA (from all districts)				
Floor + CY Gap per ADA				
ADA for students residing in the District	339.80	349.64	349.64	349.64
Floor + CY Gap for District of Residence	-	-	-	-
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	

Washington Unified (76778) - 2nd Interim

LCAP Percentage to Increase or Improve Services: Summary Supplemental & Concentration Grant			
	2017-18	2018-19	2019-20
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	7,343,488	7,563,132	7,771,017
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	6,611,194	6,940,507	7,563,132
3. Difference [1] less [2]	732,294	622,625	207,885
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	329,313	622,625	207,885
<i>GAP funding rate</i>	44.97%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) <i>(for LCAP entry)</i>	6,940,507	7,563,132	7,771,017
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	20,246,331	21,030,901	21,537,702
<i>LCFF Phase-In Entitlement</i>	27,832,564	29,239,759	29,954,445
7/8. Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>	34.28%	35.96%	36.08%
<i>*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5</i>			
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES			
	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 6,940,507	\$ 7,563,132	\$ 7,771,017
Current year Percentage to Increase or Improve Services	34.28%	35.96%	36.08%

LCFF Calculator Universal Assumptions

Washington Unified (76778) - 2nd Interir

2/27/2018

Summary of Funding				
	2016-17	2017-18	2018-19	2019-20
Target Components:				
Base Grant	19,621,558	19,811,293	20,309,151	20,798,409
Grade Span Adjustment	738,268	704,684	721,750	739,293
Supplemental Grant	3,681,871	3,710,109	3,813,322	3,912,538
Concentration Grant	3,605,726	3,633,379	3,749,810	3,858,479
Add-ons	645,726	645,726	645,726	645,726
Total Target	28,293,149	28,505,191	29,239,759	29,954,445
Transition Components:				
Target	\$ 28,293,149	\$ 28,505,191	\$ 29,239,759	\$ 29,954,445
Funded Based on Target Formula <i>(based on prior)</i>	FALSE	FALSE	FALSE	TRUE
Floor	26,265,007	27,282,899	27,832,571	29,239,762
<i>Remaining Need after Gap (informational only)</i>	890,825	672,627	-	-
Current Year Gap Funding	1,137,317	549,665	1,407,188	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 27,402,324	\$ 27,832,564	\$ 29,239,759	\$ 29,954,445

Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 20,357,844	\$ 20,705,366	\$ 22,281,399	\$ 22,996,085
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	4,201,369	3,967,694	3,798,856	3,798,856
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	3,141,032	3,486,536	3,486,536	3,486,536
8096 - In-Lieu of Property Taxes	(297,920)	(327,032)	(327,032)	(327,032)
<i>Property Taxes net of in-lieu</i>	<i>2,843,112</i>	<i>3,159,504</i>	<i>3,159,504</i>	<i>3,159,504</i>
TOTAL FUNDING	\$ 27,402,324	\$ 27,832,564	\$ 29,239,759	\$ 29,954,445
<i>Basic Aid Status</i>				
	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 27,402,324	\$ 27,832,564	\$ 29,239,759	\$ 29,954,445
8012 - EPA Receipts <i>(for budget & cashflow)</i>	\$ 4,236,635	\$ 3,967,694	\$ 3,798,856	\$ 3,798,856

LCFF Calculator Universal Assumptions
 Washington Unified (76778) - 2nd Interir 2/27/2018

of Student Population				
	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	2,389.00	2,362.00	2,362.00	2,362.00
COE Unduplicated Pupil Count	25.00	24.00	24.00	24.00
Total Unduplicated pupil Count	2,414.00	2,386.00	2,386.00	2,386.00
Rolling %, Supplemental Grant	90.4200%	90.4200%	90.6600%	90.8300%
Rolling %, Concentration Grant	90.4200%	90.4200%	90.6600%	90.8300%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	666.14	612.00	612.00	612.00
Grades 4-6	457.30	510.65	510.65	510.65
Grades 7-8	283.96	293.28	293.28	293.28
Grades 9-12	1,109.07	1,087.70	1,087.70	1,087.70
Total Adjusted Base Grant ADA	2,516.47	2,503.63	2,503.63	2,503.63
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	2516.47	2503.63	2503.63	2503.63
ACTUAL ADA (Current Year Only)				
Grades TK-3	612.00	612.00	612.00	612.00
Grades 4-6	510.65	510.65	510.65	510.65
Grades 7-8	293.28	293.28	293.28	293.28
Grades 9-12	1,076.68	1,087.70	1,087.70	1,087.70
Total Actual ADA	2,492.61	2,503.63	2,503.63	2,503.63
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>23.86</i>			

to Increase or Improve Services				
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentr	\$ 7,287,597	\$ 6,940,507	\$ 7,563,132	\$ 7,771,017
Current year Percentage to Increase or Improve S	37.43%	34.28%	35.96%	36.08%

		Beginning Balance (8/31/17)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH			2,705,287.89	1,172,352.28	1,392,639.86	2,878,309.93	2,118,456.77	2,200,607.34	3,828,248.93	3,074,596.25
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,056,322.00	1,056,322.00	2,916,722.00	2,228,121.00	1,901,380.00	2,916,722.00	1,901,380.00	1,683,336.00
Property Taxes	8020-8079		2,927.10	20,404.32	118,392.42	7,808.69	4,336.80	1,193,404.20	699,710.62	222,151.00
Miscellaneous Funds	8080-8099		0.00		0.00	0.00		(125,127.00)	0.00	
Federal Revenue	8100-8299		25,339.76	(25,339.76)	484,365.16	92,319.83		0.00	780,680.31	
Other State Revenue	8300-8599			0.00	466,170.07	449,939.22	119,751.63	120,936.37	139,485.48	169,005.00
Other Local Revenue	8600-8799		105,514.19	71,211.36	66,664.60	76,699.63	191,473.64	150,294.75	152,332.05	127,899.00
Interfund Transfers In	8910-8929				0.00					
All Other Financing Sources	8930-8979				0.00					
TOTAL RECEIPTS			1,190,103.05	1,122,597.92	4,052,314.25	2,854,888.37	2,216,942.07	4,256,230.32	3,673,588.46	2,202,391.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		190,783.84	1,103,637.15	1,204,109.93	1,151,619.75	1,170,507.37	1,127,597.38	1,214,025.99	1,183,058.01
Classified Salaries	2000-2999		192,396.94	383,305.69	409,433.83	401,551.36	413,406.81	411,156.20	409,986.53	407,723.43
Employee Benefits	3000-3999		324,484.37	688,734.93	731,351.96	723,489.30	720,346.36	715,276.13	704,272.48	729,755.71
Books and Supplies	4000-4999		7,902.47	104,398.85	319,769.50	327,712.43	135,079.47	51,407.70	150,681.34	112,434.72
Services	5000-5999		232,161.81	411,395.81	255,069.06	378,670.38	203,983.89	445,680.59	619,023.76	273,149.65
Capital Outlay	6000-6599		6,756.00	8,361.00	4,820.00	481,013.40	112,121.20	34,114.38	63,897.15	
Other Outgo	7000-7499		495,667.67	0.00		258,833.00			352,382.81	
Interfund Transfers Out	7600-7829									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,450,153.10	2,689,833.43	2,924,574.28	3,722,889.62	2,755,445.10	2,785,232.36	3,514,250.06	2,706,121.72
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	18,362.22	(3,031,441.40)	2,000,000.00	0.00	0.00	500,000.00		535,803.62	
Accounts Receivable	9200-9299	1,472,017.14	80,221.08	118,576.87	470,048.68	373,417.57	21,220.82	179,467.61	13,955.34	3,492.00
Due From Other Funds	9310	130,134.29		(20,000.00)	(10,000.00)	101,549.59			(100,000.00)	
Stores	9320	438.31			0.00					
Prepaid Expenditures	9330		(3,000.00)	0.00						
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,620,951.96	(2,954,220.32)	2,098,576.87	460,048.68	474,967.16	521,220.82	179,467.61	449,758.96	3,492.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,899,955.96	1,308,274.19	(32,834.70)	86,015.61	278,287.50	(132,616.70)	22,823.98	(83,005.30)	(58,176.44)
Due To Other Funds	9610									
Current Loans	9640		(2,990,000.00)	0.00					1,495,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690				438,894.07					
SUBTOTAL		1,899,955.96	(1,681,725.81)	(32,834.70)	524,909.68	278,287.50	(132,616.70)	22,823.98	1,411,994.70	(58,176.44)
<u>Nonoperating</u>										
Suspense Clearing	9910		(371.05)	(333,888.48)	422,791.10	(88,531.57)	(33,183.92)	0.00	49,244.66	(18,722.59)
TOTAL BALANCE SHEET ITEMS		(279,004.00)	(1,272,865.58)	1,797,523.09	357,930.10	108,148.09	620,653.60	158,643.63	(912,991.08)	42,945.85
E. NET INCREASE/DECREASE (B - C + D)			(1,632,915.61)	220,287.58	1,485,670.07	(759,853.16)	82,150.57	1,627,641.59	(753,652.68)	(460,784.87)
F. ENDING CASH (A + E)			1,172,352.28	1,392,639.86	2,878,309.93	2,118,456.77	2,200,607.34	3,828,248.93	3,074,596.25	2,613,811.38
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		2,613,811.38	3,147,686.38	2,402,294.81	1,914,923.03				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment 8010-8019	2,698,678.00	1,663,336.00	1,683,336.00	2,698,678.00	248,727.00		24,673,060.00	24,673,060.00
	Property Taxes 8020-8079	0.00	1,073,974.00	143,426.85	0.00			3,486,536.00	3,486,536.00
	Miscellaneous Funds 8080-8099				(34,331.00)	(167,574.00)		(327,032.00)	(327,032.00)
	Federal Revenue 8100-8299	378,932.00	203,119.00	142,348.00	890,844.70	104,366.00		3,078,975.00	3,078,975.00
	Other State Revenue 8300-8599	243,378.00	394,694.00	289,877.00	270,409.71	243,553.52		2,907,200.00	2,907,200.00
	Other Local Revenue 8600-8799	145,005.00	212,005.00	233,954.00	352,083.00	558,970.78		2,444,107.00	2,444,107.00
	Interfund Transfers In 8910-8929							0.00	0.00
	All Other Financing Sources 8930-8978							0.00	0.00
TOTAL RECEIPTS		3,465,993.00	3,567,128.00	2,492,941.85	4,177,684.41	988,043.30	0.00	36,260,846.00	36,260,846.00
C. DISBURSEMENTS									
	Certificated Salaries 1000-1999	1,151,025.00	1,159,546.00	1,147,749.59	1,194,903.99			12,998,564.00	12,998,564.00
	Classified Salaries 2000-2999	394,551.00	391,447.57	389,551.00	386,154.64			4,590,665.00	4,590,665.00
	Employee Benefits 3000-3999	735,000.00	735,000.00	735,000.00	1,547,071.47	21,067.29		9,110,850.00	9,110,850.00
	Books and Supplies 4000-4999	54,284.00	65,925.00	38,328.00	543,136.52	0.00		1,911,060.00	1,911,060.00
	Services 5000-5999	620,095.00	446,215.00	556,668.15	689,615.40	296,154.30		5,427,903.00	5,427,903.00
	Capital Outlay 6000-6599			106,687.89		0.00		817,771.00	817,771.00
	Other Outgo 7000-7499	0.00			0.00	(15,530.92)		1,091,332.56	1,091,332.56
	Interfund Transfers Out 7600-7629							0.00	0.00
	All Other Financing Uses 7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,954,955.00	2,799,133.57	2,973,964.63	4,360,882.02	301,690.67	0.00	35,948,145.56	35,948,145.56
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not in Treasury 9111-9199							4,362.22	
	Accounts Receivable 9200-9299							1,260,399.97	
	Due From Other Funds 9310							(28,450.41)	
	Stores 9320							0.00	
	Prepaid Expenditures 9330							(3,000.00)	
	Other Current Assets 9340							0.00	
	Deferred Outflows of Resources 9490							0.00	
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	1,233,311.78	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable 9500-9599	(69,952.00)	(69,952.00)	(69,952.00)	(69,952.00)			1,108,960.14	
	Due To Other Funds 9610							0.00	
	Current Loans 9640		1,582,966.00					87,956.00	
	Unearned Revenues 9650							0.00	
	Deferred Inflows of Resources 9690							438,894.07	
	SUBTOTAL	(69,952.00)	1,513,004.00	(69,952.00)	(69,952.00)	0.00	0.00	1,635,810.21	
<u>Nonoperating</u>									
	Suspense Clearing 9910	(47,115.00)	(1,382.00)	(76,281.00)	126,005.00			(1,434.85)	
TOTAL BALANCE SHEET ITEMS		22,837.00	(1,514,386.00)	(6,329.00)	195,957.00	0.00	0.00	(403,933.28)	
E. NET INCREASE/DECREASE (B - C + D)		533,875.00	(745,391.57)	(487,371.78)	12,759.39	686,352.63	0.00	(91,232.84)	312,700.44
F. ENDING CASH (A + E)		3,147,686.38	2,402,294.81	1,914,923.03	1,927,682.42				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,614,035.05	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	27,682,251.00	27,816,116.00	15,898,826.15	27,832,564.00	16,448.00	0.1%
2) Federal Revenue		8100-8299	2,612,969.00	3,045,099.00	1,357,365.30	3,076,975.00	31,876.00	1.0%
3) Other State Revenue		8300-8599	2,736,048.00	2,606,972.00	1,296,262.77	2,907,200.00	300,228.00	11.5%
4) Other Local Revenue		8600-8799	2,103,167.00	2,215,988.00	814,190.22	2,444,107.00	228,119.00	10.3%
5) TOTAL, REVENUES			35,134,435.00	35,684,175.00	19,366,664.44	36,260,846.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,018,055.32	12,887,209.00	7,162,281.41	12,998,564.00	(111,355.00)	-0.9%
2) Classified Salaries		2000-2999	4,440,272.00	4,592,380.00	2,621,237.36	4,590,665.00	1,715.00	0.0%
3) Employee Benefits		3000-3999	9,303,275.00	9,057,131.00	4,607,955.53	9,110,850.00	(53,719.00)	-0.6%
4) Books and Supplies		4000-4999	1,839,958.19	1,933,201.00	1,096,951.76	1,911,060.00	22,141.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	4,955,835.59	5,229,007.00	2,546,005.30	5,427,903.00	(198,896.00)	-3.8%
6) Capital Outlay		6000-6999	334,226.00	677,917.00	711,083.11	817,771.00	(139,854.00)	-20.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	986,661.00	1,063,688.56	1,106,863.48	1,170,776.56	(107,088.00)	-10.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(79,444.00)	(79,444.00)	0.00	(79,444.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			34,798,839.10	35,361,089.56	19,852,377.95	35,948,145.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			335,595.90	323,085.44	(485,713.51)	312,700.44		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			335,595.90	323,085.44	(485,713.51)	312,700.44		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,202,213.19	1,987,369.72		1,987,369.72	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)			2,202,213.19	1,987,369.72		1,987,369.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,202,213.19	1,987,369.72		1,987,369.72		
2) Ending Balance, June 30 (E + F1e)			2,537,809.09	2,310,455.16		2,300,070.16		
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			1,187,822.15	613,554.34		788,123.68		
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		1,078,444.37		
Unassigned/Unappropriated Amount		9790	1,349,986.94	1,696,900.82		433,502.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	20,857,958.00	20,680,815.00	11,619,544.00	20,705,366.00	24,551.00	0.1%
Education Protection Account State Aid - Current Year		8012	3,983,848.00	3,967,694.00	2,030,664.00	3,967,694.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	326,741.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,661.00	31,661.00	15,978.55	31,661.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,457,839.00	2,513,107.00	1,284,536.45	2,513,107.00	0.00	0.0%
Unsecured Roll Taxes		8042	147,012.00	147,012.00	4,304.80	147,012.00	0.00	0.0%
Prior Years' Taxes		8043	4,367.00	4,367.00	6,751.30	3,788.00	(679.00)	-13.3%
Supplemental Taxes		8044	60,134.00	63,105.00	41,457.39	63,105.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(196,769.00)	(90,479.00)	(91,132.25)	(90,479.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/899/1992)		8047	636,631.00	817,763.00	784,758.90	817,763.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	329.01	579.00	579.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,982,682.00	28,135,045.00	16,023,953.15	28,159,596.00	24,551.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(300,431.00)	(318,929.00)	(125,127.00)	(327,032.00)	(8,103.00)	2.5%
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			27,682,251.00	27,816,116.00	15,898,826.15	27,832,564.00	16,448.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	366,811.00	466,606.00	0.00	466,606.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	28,041.00	0.00	28,041.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	123,891.00	123,877.00	28,985.36	129,208.00	5,331.00	4.3%
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	1,506,206.00	1,756,332.00	1,017,876.00	1,772,937.00	16,605.00	0.9%
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	149,613.00	169,124.00	146,464.00	189,035.00	(89.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	107,904.00	110,830.00	95,296.00	116,385.00	5,555.00	5.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	291,979.00	291,979.00	33,327.10	291,979.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	57,873.00	49,618.00	0.00	54,092.00	4,474.00	9.0%
All Other Federal Revenue	All Other	8290	8,692.00	48,692.00	35,416.84	48,692.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,612,969.00	3,045,099.00	1,357,365.30	3,076,975.00	31,876.00	1.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	101,026.00	468,139.00	225,730.00	468,139.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	470,968.00	501,896.00	160,388.42	501,896.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	302,678.00	174,238.00	0.00	211,466.00	37,228.00	21.4%
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	414,486.00	599,294.00	862,294.17	862,294.00	263,000.00	43.9%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590	0.00	0.00	0.00	0.00	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	1,446,890.00	863,405.00	47,870.18	863,405.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,736,048.00	2,606,972.00	1,296,282.77	2,907,200.00	300,228.00	11.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	3,842.00	4,954.00	1,202.25	4,954.00	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	20,000.00	14,944.00	14,943.88	16,294.00	1,350.00	9.0%
Leases and Rentals								
		8650	300.00	300.00	240.00	300.00	0.00	0.0%
Interest								
		8660	26,465.00	86,614.00	62,871.92	95,933.00	9,319.00	10.8%
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	1,034,973.00	712,446.00	68,062.28	724,858.00	12,412.00	1.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,000.00	2,000.00	0.00	2,000.00	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	173,601.00	626,182.00	243,345.89	831,220.00	205,038.00	32.7%
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	841,986.00	768,546.00	423,524.00	768,546.00	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%
TOTAL, OTHER LOCAL REVENUE			2,103,167.00	2,215,988.00	814,190.22	2,444,107.00	228,119.00	10.3%
TOTAL, REVENUES			35,134,435.00	35,684,175.00	19,366,864.44	36,280,846.00	576,871.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,450,086.00	10,386,427.00	5,724,366.69	10,497,782.00	(111,355.00)	-1.1%
Certificated Pupil Support Salaries		1200	690,803.00	652,541.00	364,437.59	652,541.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,877,166.32	1,848,241.00	1,073,477.13	1,848,241.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,018,055.32	12,887,209.00	7,162,281.41	12,998,564.00	(111,355.00)	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	983,355.00	1,165,408.00	623,275.25	1,186,304.00	(20,896.00)	-1.8%
Classified Support Salaries		2200	1,493,208.00	1,412,472.00	817,499.10	1,407,700.00	4,772.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	429,219.00	432,753.00	252,340.11	432,753.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,167,785.00	1,225,166.00	702,992.21	1,208,872.00	18,294.00	1.5%
Other Classified Salaries		2900	366,705.00	356,581.00	225,130.69	357,036.00	(455.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			4,440,272.00	4,592,380.00	2,621,237.36	4,590,665.00	1,715.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,886,301.00	2,587,069.00	967,069.67	2,600,963.00	(13,894.00)	-0.5%
PERS		3201-3202	606,184.00	620,165.00	328,304.60	619,545.00	620.00	0.1%
OASDI/Medicare/Alternative		3301-3302	535,238.00	532,258.00	294,887.26	533,613.00	(1,355.00)	-0.3%
Health and Welfare Benefits		3401-3402	4,314,968.00	4,365,831.00	2,393,684.50	4,384,554.00	(18,723.00)	-0.4%
Unemployment Insurance		3501-3502	9,345.00	9,965.00	23,194.37	28,349.00	(18,364.00)	-183.9%
Workers' Compensation		3601-3602	390,300.00	372,335.00	207,563.45	374,338.00	(2,003.00)	-0.5%
OPEB, Allocated		3701-3702	422,865.00	431,414.00	255,178.36	431,414.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	138,074.00	138,074.00	138,073.32	138,074.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,303,275.00	9,057,131.00	4,807,955.53	9,110,850.00	(53,719.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	152,072.00	347,505.00	331,884.04	356,781.00	(9,276.00)	-2.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,325,779.34	1,243,453.00	596,506.96	1,228,841.00	14,612.00	1.2%
Noncapitalized Equipment		4400	306,501.85	285,490.00	151,863.51	265,485.00	20,005.00	7.0%
Food		4700	55,605.00	56,753.00	16,697.25	59,953.00	(3,200.00)	-5.6%
TOTAL, BOOKS AND SUPPLIES			1,839,958.19	1,933,201.00	1,096,951.76	1,911,060.00	22,141.00	1.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	204,513.00	154,065.00	77,907.82	154,000.00	65.00	0.0%
Dues and Memberships		5300	27,748.00	27,480.00	23,105.90	29,480.00	(2,000.00)	-7.3%
Insurance		5400-5450	201,603.00	201,603.00	207,814.00	209,914.00	(8,311.00)	-4.1%
Operations and Housekeeping Services		5500	695,925.00	703,235.00	333,620.58	703,235.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	641,027.60	663,901.00	479,748.58	672,146.00	(8,245.00)	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,054,360.50	3,368,732.00	1,331,157.54	3,537,185.00	(178,453.00)	-5.3%
Communications		5900	130,858.49	119,991.00	92,650.88	121,943.00	(1,952.00)	-1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,955,835.59	5,229,007.00	2,546,005.30	5,427,903.00	(198,896.00)	-3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	29,680.00	459,582.00	474,469.09	474,470.00	(14,889.00)	-3.2%
Buildings and Improvements of Buildings		6200	2,500.00	32,354.00	37,362.64	31,089.00	1,265.00	3.9%
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	302,046.00	185,981.00	199,221.38	312,212.00	(126,231.00)	-67.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			334,226.00	677,917.00	711,083.11	817,771.00	(139,854.00)	-20.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	335,264.00	393,233.00	500,192.90	500,193.00	(106,960.00)	-27.2%
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	231,096.00	232,654.00	216,670.58	232,782.00	(128.00)	-0.1%
Other Debt Service - Principal		7439	420,301.00	437,801.56	390,000.00	437,801.56	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			986,661.00	1,063,688.56	1,106,863.48	1,170,776.56	(107,088.00)	-10.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(79,444.00)	(79,444.00)	0.00	(79,444.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(79,444.00)	(79,444.00)	0.00	(79,444.00)	0.00	0.0%
TOTAL, EXPENDITURES			34,798,839.10	35,361,089.56	19,852,377.95	35,948,145.56	(587,056.00)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	27,682,251.00	27,816,116.00	15,898,826.15	27,832,584.00	16,448.00	0.1%
2) Federal Revenue		8100-8299	8,692.00	48,692.00	35,416.84	48,692.00	0.00	0.0%
3) Other State Revenue		8300-8599	650,490.00	889,253.00	384,024.99	889,253.00	0.00	0.0%
4) Other Local Revenue		8600-8799	212,251.00	669,659.00	276,124.56	856,827.00	187,168.00	27.9%
5) TOTAL REVENUES			28,553,684.00	29,423,720.00	16,594,392.54	29,627,336.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,868,069.32	10,849,512.00	6,015,650.96	10,963,616.00	(114,104.00)	-1.1%
2) Classified Salaries		2000-2999	3,746,685.00	3,758,829.00	2,170,518.48	3,757,430.00	1,399.00	0.0%
3) Employee Benefits		3000-3999	7,088,833.00	7,081,946.00	3,936,412.42	7,120,791.00	(38,845.00)	-0.5%
4) Books and Supplies		4000-4999	723,500.06	694,860.00	369,728.26	687,594.00	7,266.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	3,733,925.59	3,797,968.00	1,922,523.42	3,883,684.00	(85,716.00)	-2.3%
6) Capital Outlay		6000-6999	94,839.00	492,757.00	506,379.44	506,380.00	(13,823.00)	-2.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	841,909.00	915,233.58	885,503.58	915,231.56	2.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(168,338.00)	(167,793.00)	0.00	(167,793.00)	0.00	0.0%
9) TOTAL EXPENDITURES			26,949,422.97	27,423,332.56	15,786,616.56	27,686,933.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,604,261.03	2,000,387.44	807,775.98	1,960,402.44		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,652,103.00)	(1,912,657.00)	0.00	(2,057,626.00)	(144,969.00)	7.6%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,652,103.00)	(1,912,657.00)	0.00	(2,057,626.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,841.97)	87,730.44	807,775.98	(97,223.56)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,410,430.00	1,609,170.38		1,609,170.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,410,430.00	1,609,170.38		1,609,170.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,410,430.00	1,609,170.38		1,609,170.38		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		1,078,444.37		
Unassigned/Unappropriated Amount		9790	1,362,588.03	1,696,900.82		433,502.45		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	20,857,958.00	20,680,815.00	11,619,544.00	20,705,366.00	24,551.00	0.1%
Education Protection Account State Aid - Current Year		8012	3,983,849.00	3,967,694.00	2,030,684.00	3,967,694.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	326,741.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,661.00	31,661.00	15,978.55	31,661.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,457,839.00	2,513,107.00	1,284,536.45	2,513,107.00	0.00	0.0%
Unsecured Roll Taxes		8042	147,012.00	147,012.00	4,304.80	147,012.00	0.00	0.0%
Prior Years' Taxes		8043	4,367.00	4,367.00	6,751.30	3,788.00	(579.00)	-13.3%
Supplemental Taxes		8044	60,134.00	63,105.00	41,457.39	63,105.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(196,769.00)	(90,479.00)	(91,132.25)	(90,479.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	636,631.00	817,763.00	784,758.90	817,763.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	329.01	579.00	579.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,982,682.00	28,135,045.00	16,023,953.15	28,159,596.00	24,551.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(300,431.00)	(318,929.00)	(125,127.00)	(327,032.00)	(8,103.00)	2.5%
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			27,682,251.00	27,816,116.00	15,898,826.15	27,832,564.00	16,448.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290						
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	8,892.00	48,692.00	35,416.84	48,692.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,892.00	48,692.00	35,416.84	48,692.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	101,026.00	468,139.00	225,730.00	468,139.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	358,833.00	370,288.00	147,788.81	370,288.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	190,631.00	50,820.00	10,500.18	50,820.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			650,490.00	889,253.00	384,024.99	889,253.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	3,842.00	3,842.00	1,202.25	3,842.00	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	20,000.00	14,944.00	14,943.88	16,294.00	1,350.00	9.0%
Leases and Rentals		8660	300.00	300.00	240.00	300.00	0.00	0.0%
Interest		8660	26,465.00	86,614.00	62,871.92	95,933.00	9,319.00	10.8%
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	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,000.00	2,000.00	0.00	2,000.00	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	159,644.00	561,959.00	196,866.51	738,458.00	176,499.00	31.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			212,251.00	669,859.00	276,124.56	856,827.00	187,168.00	27.9%
TOTAL REVENUES			28,553,684.00	29,423,720.00	16,594,392.54	29,627,336.00	203,616.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	8,572,642.00	8,596,949.00	4,715,434.87	8,711,053.00	(114,104.00)	-1.3%
Certificated Pupil Support Salaries		1200	608,494.00	568,798.00	318,738.83	568,798.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,706,933.32	1,683,785.00	981,379.26	1,683,765.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,888,069.32	10,849,512.00	6,015,550.96	10,983,616.00	(114,104.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	801,659.00	836,078.00	449,278.23	854,147.00	(18,069.00)	-2.2%
Classified Support Salaries		2200	1,015,254.00	947,087.00	566,741.17	945,458.00	1,629.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	429,219.00	432,753.00	252,340.11	432,753.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,147,356.00	1,199,838.00	689,176.89	1,181,544.00	18,294.00	1.5%
Other Classified Salaries		2900	353,197.00	343,073.00	212,982.08	343,528.00	(455.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			3,746,685.00	3,758,829.00	2,170,518.48	3,757,430.00	1,399.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,563,117.00	1,547,442.00	803,432.30	1,562,144.00	(14,702.00)	-1.0%
PERS		3201-3202	508,140.00	501,417.00	268,293.11	500,589.00	828.00	0.2%
OASDI/Medicare/Alternative		3301-3302	435,408.00	438,930.00	244,526.16	440,198.00	(1,268.00)	-0.3%
Health and Welfare Benefits		3401-3402	3,686,369.00	3,705,089.00	2,030,926.13	3,708,432.00	(3,343.00)	-0.1%
Unemployment Insurance		3501-3502	7,789.00	8,413.00	22,399.71	26,781.00	(18,368.00)	-218.3%
Workers' Compensation		3601-3602	327,071.00	311,167.00	173,583.33	313,159.00	(1,992.00)	-0.6%
OPEB, Allocated		3701-3702	422,865.00	431,414.00	255,178.36	431,414.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	138,074.00	138,074.00	138,073.32	138,074.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,088,833.00	7,081,946.00	3,936,412.42	7,120,791.00	(38,845.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	8,455.00	8,704.00	212.52	213.00	8,491.00	97.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	577,725.21	589,082.00	320,680.12	580,658.00	8,424.00	1.4%
Noncapitalized Equipment		4400	82,214.85	40,841.00	32,158.37	47,270.00	(6,429.00)	-15.7%
Food		4700	55,105.00	56,253.00	16,697.25	59,453.00	(3,200.00)	-5.7%
TOTAL, BOOKS AND SUPPLIES			723,500.06	694,880.00	369,728.26	687,594.00	7,286.00	1.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	188,280.00	109,340.00	63,202.19	109,275.00	85.00	0.1%
Dues and Memberships		5300	27,853.00	27,385.00	23,105.90	29,385.00	(2,000.00)	-7.3%
Insurance		5400-5450	201,603.00	201,603.00	207,814.00	209,914.00	(8,311.00)	-4.1%
Operations and Housekeeping Services		5500	695,925.00	703,235.00	333,620.58	703,235.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	424,989.80	468,369.00	319,896.67	464,053.00	4,316.00	0.9%
Transfers of Direct Costs		5710	(43,074.00)	(43,074.00)	0.00	(43,074.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,116,117.50	2,213,719.00	883,483.71	2,291,553.00	(77,834.00)	-3.5%
Communications		5900	122,431.49	117,391.00	91,600.37	119,343.00	(1,952.00)	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,733,925.59	3,797,968.00	1,922,523.42	3,883,664.00	(85,716.00)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	29,680.00	459,582.00	474,469.09	474,470.00	(14,888.00)	-3.2%
Buildings and Improvements of Buildings		6200	2,500.00	3,205.00	1,940.00	1,940.00	1,265.00	39.5%
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	62,659.00	29,970.00	29,970.35	29,970.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			94,839.00	492,757.00	506,379.44	506,380.00	(13,623.00)	-2.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,864.00	258,833.00	258,833.00	258,833.00	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	230,019.00	231,577.00	216,670.58	231,575.00	2.00	0.0%
Other Debt Service - Principal		7439	411,026.00	424,823.56	390,000.00	424,823.56	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			841,909.00	915,233.56	865,503.58	915,231.56	2.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(88,894.00)	(88,349.00)	0.00	(88,349.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(79,444.00)	(79,444.00)	0.00	(79,444.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(168,338.00)	(167,793.00)	0.00	(167,793.00)	0.00	0.0%
TOTAL, EXPENDITURES			26,949,422.97	27,423,332.56	15,786,616.56	27,666,933.56	(243,601.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,652,103.00)	(1,912,657.00)	0.00	(2,057,626.00)	(144,969.00)	7.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,652,103.00)	(1,912,657.00)	0.00	(2,057,626.00)	(144,969.00)	7.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,652,103.00)	(1,912,657.00)	0.00	(2,057,626.00)	(144,969.00)	7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,604,277.00	2,996,407.00	1,321,948.46	3,028,283.00	31,876.00	1.1%
3) Other State Revenue		8300-8599	2,085,558.00	1,717,719.00	912,257.78	2,017,947.00	300,228.00	17.5%
4) Other Local Revenue		8600-8799	1,890,916.00	1,546,329.00	538,065.66	1,587,260.00	40,951.00	2.6%
5) TOTAL REVENUES			6,580,751.00	6,260,455.00	2,772,271.90	6,633,510.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,129,986.00	2,037,697.00	1,146,730.45	2,034,948.00	2,749.00	0.1%
2) Classified Salaries		2000-2999	693,587.00	833,551.00	450,718.88	833,235.00	316.00	0.0%
3) Employee Benefits		3000-3999	2,214,442.00	1,975,185.00	671,543.11	1,990,059.00	(14,874.00)	-0.8%
4) Books and Supplies		4000-4999	1,116,458.13	1,238,321.00	727,223.50	1,223,466.00	14,855.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	1,221,910.00	1,431,039.00	623,481.88	1,544,219.00	(113,180.00)	-7.9%
6) Capital Outlay		6000-6999	239,387.00	185,160.00	204,703.67	311,391.00	(126,231.00)	-68.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	144,752.00	148,455.00	241,359.90	255,545.00	(107,090.00)	-72.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	88,894.00	88,349.00	0.00	88,349.00	0.00	0.0%
9) TOTAL EXPENDITURES			7,849,416.13	7,937,757.00	4,065,761.39	8,281,212.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,268,665.13)	(1,677,302.00)	(1,293,489.49)	(1,647,702.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,652,103.00	1,912,657.00	0.00	2,057,626.00	144,969.00	7.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,652,103.00	1,912,657.00	0.00	2,057,626.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			383,437.87	235,355.00	(1,293,489.49)	409,924.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	791,783.19	378,199.34		378,199.34	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)			791,783.19	378,199.34		378,199.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			791,783.19	378,199.34		378,199.34		
2) Ending Balance, June 30 (E + F1e)			1,175,221.08	613,554.34		788,123.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,187,822.15	613,554.34		788,123.68		
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	(12,601.09)	0.00		(0.34)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	366,811.00	466,606.00	0.00	466,606.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	28,041.00	0.00	28,041.00	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	123,891.00	123,877.00	28,985.36	129,208.00	5,331.00	4.3%
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	1,506,206.00	1,756,332.00	1,017,876.00	1,772,937.00	16,605.00	0.9%
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	149,613.00	169,124.00	146,464.00	169,035.00	(89.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	107,904.00	110,830.00	95,296.00	116,385.00	5,555.00	5.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	291,979.00	291,979.00	33,327.10	291,979.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290	291,979.00	291,979.00	33,327.10	291,979.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	57,873.00	49,618.00	0.00	54,092.00	4,474.00	9.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,604,277.00	2,996,407.00	1,321,948.46	3,028,283.00	31,876.00	1.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	112,135.00	131,608.00	12,599.61	131,608.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	302,678.00	174,238.00	0.00	211,466.00	37,228.00	21.4%
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	414,486.00	599,294.00	862,294.17	862,294.00	263,000.00	43.9%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590	0.00	0.00	0.00	0.00	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	1,258,259.00	812,579.00	37,384.00	812,579.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,085,558.00	1,717,719.00	912,257.78	2,017,947.00	300,228.00	17.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	1,112.00	0.00	1,112.00	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	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	1,034,973.00	712,446.00	68,062.28	724,858.00	12,412.00	1.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00	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	13,957.00	64,223.00	46,479.38	92,762.00	28,539.00	44.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8761-8783	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	841,986.00	768,548.00	423,524.00	768,548.00	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%
TOTAL, OTHER LOCAL REVENUE			1,890,916.00	1,546,329.00	538,085.66	1,587,280.00	40,951.00	2.6%
TOTAL REVENUES			6,580,751.00	6,260,456.00	2,772,271.90	6,633,510.00	373,055.00	6.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,877,444.00	1,789,478.00	1,008,931.82	1,786,729.00	2,749.00	0.2%
Certificated Pupil Support Salaries		1200	82,309.00	83,743.00	45,700.76	83,743.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	170,233.00	164,476.00	92,097.87	164,476.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,129,986.00	2,037,697.00	1,146,730.45	2,034,948.00	2,749.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	181,696.00	329,330.00	173,997.02	332,157.00	(2,827.00)	-0.9%
Classified Support Salaries		2200	477,954.00	465,385.00	250,757.93	462,242.00	3,143.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,429.00	25,328.00	13,815.32	25,328.00	0.00	0.0%
Other Classified Salaries		2900	13,508.00	13,508.00	12,148.61	13,508.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			693,587.00	833,551.00	450,718.88	833,235.00	316.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,323,184.00	1,039,627.00	163,837.37	1,038,819.00	808.00	0.1%
PERS		3201-3202	98,044.00	118,748.00	60,011.49	118,956.00	(208.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	99,830.00	93,328.00	50,361.10	93,415.00	(87.00)	-0.1%
Health and Welfare Benefits		3401-3402	628,599.00	660,742.00	362,758.37	676,122.00	(15,380.00)	-2.3%
Unemployment Insurance		3501-3502	1,556.00	1,572.00	794.66	1,568.00	4.00	0.3%
Workers' Compensation		3601-3602	63,229.00	61,168.00	33,980.12	61,179.00	(11.00)	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,214,442.00	1,975,185.00	671,543.11	1,990,059.00	(14,874.00)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	143,617.00	338,801.00	331,671.52	356,568.00	(17,767.00)	-5.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	748,054.13	654,371.00	275,846.84	648,183.00	6,188.00	0.9%
Noncapitalized Equipment		4400	224,287.00	244,649.00	119,705.14	218,215.00	26,434.00	10.8%
Food		4700	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,116,458.13	1,238,321.00	727,223.50	1,223,466.00	14,855.00	1.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,233.00	44,725.00	14,705.63	44,725.00	0.00	0.0%
Dues and Memberships		5300	95.00	95.00	0.00	95.00	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	216,038.00	195,532.00	160,051.91	208,083.00	(12,561.00)	-6.4%
Transfers of Direct Costs		5710	43,074.00	43,074.00	0.00	43,074.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	938,243.00	1,145,013.00	447,673.83	1,245,632.00	(100,619.00)	-8.8%
Communications		5900	8,227.00	2,600.00	1,050.51	2,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,221,910.00	1,431,039.00	623,481.88	1,544,219.00	(113,180.00)	-7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	29,149.00	35,452.64	29,149.00	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	239,387.00	156,011.00	169,251.03	282,242.00	(126,231.00)	-80.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			239,387.00	185,160.00	204,703.67	311,391.00	(126,231.00)	-68.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	134,400.00	134,400.00	241,359.90	241,360.00	(106,960.00)	-79.6%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,077.00	1,077.00	0.00	1,207.00	(130.00)	-12.1%
Other Debt Service - Principal		7439	9,275.00	12,978.00	0.00	12,978.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			144,752.00	148,455.00	241,359.90	255,545.00	(107,090.00)	-72.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	88,894.00	88,349.00	0.00	88,349.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			88,894.00	88,349.00	0.00	88,349.00	0.00	0.0%
TOTAL, EXPENDITURES			7,849,416.13	7,937,757.00	4,065,761.39	8,281,212.00	(343,455.00)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,652,103.00	1,912,657.00	0.00	2,057,626.00	144,969.00	7.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,652,103.00	1,912,657.00	0.00	2,057,626.00	144,969.00	7.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,652,103.00	1,912,657.00	0.00	2,057,626.00	(144,969.00)	7.6%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	12,789.00
3312	Special Ed: IDEA Local Assistance, Part B, §	69,838.00
3315	Special Ed: IDEA Preschool Grants, Part B,	5,760.00
3318	Special Ed: IDEA Part B, Sec 619, Preschoo	1,017.00
3320	Special Ed: IDEA Preschool Local Entitleme	18,074.00
3332	Special Ed: IDEA Part B, Sec 611, Preschoo	3,190.00
6230	California Clean Energy Jobs Act	54,769.09
6387	Career Technical Education Incentive Grant	572,586.00
6512	Special Ed: Mental Health Services	0.04
7338	College Readiness Block Grant	6,365.52
9010	Other Restricted Local	43,735.03
Total, Restricted Balance		<u>788,123.68</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	417,521.00	483,032.00	214,837.38	513,265.00	30,233.00	6.3%
4) Other Local Revenue		8600-8799	992.00	992.00	146.12	992.00	0.00	0.0%
5) TOTAL REVENUES			418,513.00	484,024.00	214,983.51	514,257.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	58,040.00	58,040.00	33,789.00	57,924.00	116.00	0.2%
2) Classified Salaries		2000-2999	182,998.00	208,282.00	118,568.35	227,222.00	(18,940.00)	-9.1%
3) Employee Benefits		3000-3999	149,326.00	173,877.00	93,159.45	183,180.00	(9,503.00)	-5.5%
4) Books and Supplies		4000-4999	6,251.00	20,952.00	18,230.21	22,800.00	(1,848.00)	-8.8%
5) Services and Other Operating Expenditures		5000-5999	5,516.00	6,891.00	4,231.11	6,749.00	(58.00)	-0.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,382.00	16,382.00	0.00	16,382.00	0.00	0.0%
8) TOTAL EXPENDITURES			418,513.00	484,024.00	266,978.12	514,257.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(50,992.61)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7530-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(50,992.61)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,566.26	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,566.26	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,566.26	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			13,566.26	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,566.26	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	413,408.00	478,919.00	214,837.39	509,152.00	30,233.00	6.3%
All Other State Revenue	All Other	8590	4,113.00	4,113.00	0.00	4,113.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			417,521.00	483,032.00	214,837.39	513,265.00	30,233.00	6.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	992.00	992.00	146.12	992.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			992.00	992.00	146.12	992.00	0.00	0.0%
TOTAL REVENUES			418,513.00	484,024.00	214,983.51	514,257.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	58,040.00	58,040.00	33,789.00	57,924.00	116.00	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			58,040.00	58,040.00	33,789.00	57,924.00	116.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	182,998.00	208,282.00	118,566.35	227,222.00	(18,940.00)	-9.1%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			182,998.00	208,282.00	118,566.35	227,222.00	(18,940.00)	-9.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,471.00	12,471.00	4,875.78	12,471.00	0.00	0.0%
PERS		3201-3202	27,536.00	30,955.00	17,314.52	33,794.00	(2,839.00)	9.2%
OASDI/Medicare/Alternative		3301-3302	14,841.00	16,775.00	9,366.91	18,223.00	(1,448.00)	-8.6%
Health and Welfare Benefits		3401-3402	88,941.00	107,827.00	58,261.95	112,430.00	(4,803.00)	-4.5%
Unemployment Insurance		3501-3502	161.00	175.00	75.09	187.00	(12.00)	-6.9%
Workers' Compensation		3601-3602	5,376.00	5,874.00	3,245.20	6,075.00	(401.00)	-7.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			149,326.00	173,677.00	93,159.45	183,180.00	(9,503.00)	-5.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,251.00	19,642.00	14,652.74	21,222.00	(1,580.00)	-8.0%
Noncapitalized Equipment		4400	0.00	1,310.00	1,677.47	1,578.00	(268.00)	20.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			6,251.00	20,952.00	16,230.21	22,800.00	(1,848.00)	-8.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	325.00	310.00	325.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,032.00	5,290.00	3,317.71	5,290.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	484.00	1,076.00	603.40	1,134.00	(58.00)	-5.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			5,516.00	6,691.00	4,231.11	6,749.00	(58.00)	-0.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	16,382.00	16,382.00	0.00	16,382.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,382.00	16,382.00	0.00	16,382.00	0.00	0.0%
TOTAL EXPENDITURES			418,513.00	484,024.00	285,978.12	514,257.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,501,525.00	1,558,255.00	591,200.21	1,558,255.00	0.00	0.0%
3) Other State Revenue		8300-8599	94,039.00	94,039.00	45,380.46	94,039.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,120.00	2,120.00	1,412.86	2,120.00	0.00	0.0%
5) TOTAL REVENUES			1,597,684.00	1,654,414.00	638,003.53	1,654,414.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	386,321.00	389,765.00	209,180.81	385,150.00	4,615.00	1.2%
3) Employee Benefits		3000-3999	256,635.00	263,323.00	141,529.13	270,240.00	(6,917.00)	-2.6%
4) Books and Supplies		4000-4999	726,522.00	790,327.16	314,614.77	790,827.00	(499.84)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	60,410.20	64,798.16	22,343.71	64,798.16	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	63,062.00	63,062.00	0.00	63,062.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,492,950.20	1,571,275.32	637,668.42	1,574,077.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			104,733.80	83,138.68	(49,664.89)	80,336.84		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,733.80	83,138.68	(49,554.89)	80,338.84		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,102.06	358,129.87		358,129.87	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)			71,102.06	358,129.87		358,129.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,102.06	358,129.87		358,129.87		
2) Ending Balance, June 30 (E + F1e)			175,835.86	441,268.55		438,468.71		
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	175,838.17	441,268.55		438,468.71		
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	(2.31)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,501,525.00	1,558,255.00	591,200.21	1,558,255.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8280	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,501,525.00	1,558,255.00	591,200.21	1,558,255.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	94,039.00	94,039.00	45,390.46	94,039.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			94,039.00	94,039.00	45,390.46	94,039.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,065.00	1,065.00	125.00	1,065.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,050.00	1,050.00	1,287.86	1,050.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8698	5.00	5.00	0.00	5.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,120.00	2,120.00	1,412.86	2,120.00	0.00	0.0%
TOTAL, REVENUES			1,597,684.00	1,654,414.00	838,003.53	1,654,414.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	297,851.00	299,592.00	155,940.18	294,977.00	4,615.00	1.5%
Classified Supervisors' and Administrators' Salaries		2900	75,170.00	76,673.00	44,726.15	76,673.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	13,500.00	13,500.00	8,514.50	13,500.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			386,521.00	389,765.00	209,180.83	385,150.00	4,615.00	1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	54,898.00	54,186.00	29,436.45	53,811.00	575.00	-1.1%
OASDI/Medicare/Alternative		3901-3902	29,555.00	29,818.00	15,322.17	29,465.00	353.00	1.2%
Health and Welfare Benefits		3401-3402	163,322.00	170,751.00	92,215.60	178,701.00	(7,950.00)	-4.7%
Unemployment Insurance		3601-3602	256.00	266.00	100.34	259.00	7.00	2.6%
Workers' Compensation		3601-3602	8,614.00	8,302.00	4,455.57	8,204.00	98.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			256,635.00	263,323.00	141,529.43	270,240.00	(6,917.00)	2.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	35,946.00	38,065.16	15,022.89	38,565.00	(499.84)	-1.3%
Noncapitalized Equipment		4400	1,578.00	6,532.00	4,956.06	6,532.00	0.00	0.0%
Food		4700	689,000.00	745,730.00	294,635.82	745,730.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			726,522.00	790,327.16	314,614.77	790,827.00	(499.84)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,335.00	4,335.00	616.64	4,335.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,861.20	27,976.16	11,562.80	27,976.16	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,521.00	22,794.00	7,944.47	22,794.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,693.00	9,693.00	2,200.00	9,693.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,410.20	84,798.16	22,343.71	64,798.16	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	63,062.00	63,062.00	0.00	63,062.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,062.00	63,062.00	0.00	63,062.00	0.00	0.0%
TOTAL EXPENDITURES			1,492,960.20	1,571,275.32	897,668.42	1,574,077.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	438,466.71
Total, Restricted Balance		<u>438,466.71</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	3.18	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	3.18	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	3.18	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	3.18	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	418.55	421.45		421.45	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)			418.55	421.45		421.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418.55	421.45		421.45		
2) Ending Balance, June 30 (E + F1e)			418.55	421.45		421.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		421.45		
Interest earnings	0000	9780				421.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	418.55	421.45		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	0.00	0.00	3.18	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	3.18	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	3.18	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	0.00	0.00	4,401.15	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	4,401.15	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1899	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	39,407.00	1,179,876.00	1,278,933.17	1,296,812.00	(116,936.00)	-9.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			39,407.00	1,179,876.00	1,278,933.17	1,296,812.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(39,407.00)	(1,179,876.00)	(1,274,532.02)	(1,296,812.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,407.00)	(1,179,878.00)	(1,274,532.02)	(1,296,812.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,578,936.52	7,782,647.93		7,782,647.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(8,332,443.82)	(8,332,443.82)	New
c) As of July 1 - Audited (F1a + F1b)			2,578,936.52	7,782,647.93		1,450,204.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,578,936.52	7,782,647.93		1,450,204.11		
2) Ending Balance, June 30 (E + F1e)			2,538,529.52	6,802,771.93		153,392.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	811,828.80	6,602,884.36		153,284.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		107.57		
Building Funds	0000	9780				107.57		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,727,702.72	107.57		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		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 LCOFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCOFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	4,401.15	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4,401.15	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	4,401.15	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	18,200.00	9,500.00	18,200.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	39,407.00	1,161,676.00	1,269,433.17	1,278,612.00	(116,936.00)	-10.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,407.00	1,179,876.00	1,278,933.17	1,296,812.00	(116,936.00)	-9.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			39,407.00	1,179,876.00	1,278,933.17	1,296,812.00		

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

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	153,284.54
Total, Restricted Balance		<u>153,284.54</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	136,295.00	136,295.00	60,527.42	100,099.00	(36,196.00)	-26.6%
5) TOTAL, REVENUES			136,295.00	136,295.00	60,527.42	100,099.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	74,825.00	74,825.00	62,321.29	86,775.00	(11,950.00)	-16.0%
6) Capital Outlay		6000-6999	11,002.00	11,002.00	0.00	0.00	11,002.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			85,827.00	85,827.00	62,321.29	86,775.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,468.00	50,468.00	(1,793.87)	13,324.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,488.00	50,488.00	(1,793.87)	13,324.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	76,362.31	297,020.59		297,020.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,362.31	297,020.59		297,020.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,362.31	297,020.59		297,020.59		
2) Ending Balance, June 30 (E + F1e)			126,830.31	347,488.59		310,344.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		310,344.59		
use for projects related to student growth	0000	9780				310,344.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	126,830.31	347,488.59		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,436.11	2,436.00	2,436.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	136,295.00	136,295.00	58,091.31	97,683.00	(38,632.00)	-28.3%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			136,295.00	136,295.00	60,527.42	100,099.00	(38,196.00)	-28.6%
TOTAL, REVENUES			136,295.00	136,295.00	60,527.42	100,099.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,825.00	74,825.00	62,321.29	75,375.00	(550.00)	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	11,400.00	(11,400.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,825.00	74,825.00	62,321.29	86,775.00	(11,950.00)	-16.0%

2017-18 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,002.00	11,002.00	0.00	0.00	11,002.00	100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,002.00	11,002.00	0.00	0.00	11,002.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			85,827.00	85,827.00	62,321.29	86,775.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	5,906,085.00	5,906,085.00	5,906,085.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	7.09	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	5,906,072.09	5,906,085.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	5,906,072.09	5,906,085.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8879	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			0.00	0.00	5,908,072.09	5,908,085.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,524.95	1,548.19		1,548.19	0.00	0.0%
b) Audit Adjustments		8793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,524.95	1,548.19		1,548.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,524.95	1,548.19		1,548.19		
2) Ending Balance, June 30 (E + F1e)			1,524.95	1,548.19		5,907,613.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		5,907,613.19		
Building projects	0000	9780				5,907,613.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,524.95	1,548.19		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	5,908,065.00	5,906,065.00	5,906,065.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	5,906,065.00	5,906,065.00	5,906,065.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7.09	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	7.09	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	5,906,072.09	5,906,065.00		

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

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

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

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

2017-18 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	49,500.00	19,580.00	29.07	19,580.00	0.00	0.0%
5) TOTAL REVENUES			49,500.00	19,580.00	29.07	19,580.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3899	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,691.00	13,800.00	13,800.00	13,800.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			38,691.00	13,800.00	13,800.00	13,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			10,809.00	5,780.00	(13,770.93)	5,780.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,809.00	5,780.00	(13,770.93)	5,760.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,837.83	22,954.77		22,954.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,837.83	22,954.77		22,954.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,837.83	22,954.77		22,954.77		
2) Ending Balance, June 30 (E + F1e)			33,446.83	28,714.77		28,714.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		28,714.77		
Use for Capital Outlay Projects	0000	9780				28,714.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	33,446.83	28,714.77		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCPF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	49,500.00	19,500.00	0.00	19,500.00	0.00	0.0%
Interest		8660	0.00	80.00	29.07	80.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49,500.00	19,580.00	29.07	19,580.00	0.00	0.0%
TOTAL, REVENUES			49,500.00	19,580.00	29.07	19,580.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,691.00	13,800.00	13,800.00	13,800.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,691.00	13,800.00	13,800.00	13,800.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			38,691.00	13,800.00	13,800.00	13,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8966	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,825.00	5,825.00	3,380.14	6,822.00	997.00	17.1%
4) Other Local Revenue		8800-8799	1,312,129.00	1,312,129.00	496,800.65	1,151,915.00	(160,214.00)	-12.2%
5) TOTAL REVENUES			1,317,954.00	1,317,954.00	500,180.79	1,158,737.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,317,954.00	1,317,954.00	0.00	1,819,400.00	(301,446.00)	-22.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,317,954.00	1,317,954.00	0.00	1,819,400.00		
G. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	500,180.79	(480,663.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	1,844.00	1,844.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	1,844.00		

2017-18 Second Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	500,180.79	(458,819.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	717,282.76	1,489,082.80		1,489,082.80	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)			717,282.76	1,489,082.80		1,489,082.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			717,282.76	1,489,082.80		1,489,082.80		
2) Ending Balance, June 30 (E + F1e)			717,282.76	1,489,082.80		1,030,283.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			277,956.61	277,956.61		277,956.61		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	1,211,125.99		0.00		
Bond Interest and redemption	0000	9780		1,211,125.99				
d) Assigned								
Other Assignments		9780	0.00	0.00		752,306.89		
Repayment of Bonds	0000	9780				752,306.89		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			439,326.15	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	5,825.00	5,825.00	3,380.14	6,822.00	997.00	17.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,825.00	5,825.00	3,380.14	6,822.00	997.00	17.1%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	852,982.00	852,982.00	460,365.73	517,404.00	(135,559.00)	-20.8%
Unsecured Roll		8612	137,493.00	137,493.00	0.00	137,493.00	0.00	0.0%
Prior Years' Taxes		8613	2,390.00	2,390.00	5,994.57	6,792.00	4,402.00	184.2%
Supplemental Taxes		8614	511,259.00	511,259.00	23,377.64	480,093.00	(31,166.00)	-6.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	8,025.00	8,025.00	7,062.71	10,133.00	2,108.00	26.3%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,312,129.00	1,312,129.00	496,800.65	1,151,915.00	(160,214.00)	-12.2%
TOTAL, REVENUES			1,317,954.00	1,317,954.00	500,180.79	1,158,737.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	425,000.00	425,000.00	0.00	465,000.00	(40,000.00)	-9.4%
Bond Interest and Other Service Charges		7434	892,954.00	892,954.00	0.00	1,154,400.00	(261,446.00)	-29.3%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,317,954.00	1,317,954.00	0.00	1,619,400.00	(301,446.00)	-22.9%
TOTAL, EXPENDITURES			1,317,954.00	1,317,954.00	0.00	1,619,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	1,844.00	1,844.00	New
(c) TOTAL, SOURCES			0.00	0.00	0.00	1,844.00	1,844.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	1,844.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	277,956.61
Total, Restricted Balance		<u>277,956.61</u>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										293
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	800,700.00		800,700.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	175,358.00		175,358.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	521,403.00		521,403.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	512,608.00		512,608.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,010,069.00	0.00	2,010,069.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,010,069.00	0.00	2,010,069.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 4000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	800,700.00		800,700.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	20,605.00		20,605.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	419,978.00		419,978.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	372,018.00		372,018.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,613,301.00	0.00	1,613,301.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,613,301.00	0.00	1,613,301.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,613,301.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 52; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	20,605.00		20,605.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	14,469.00		14,469.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	35,074.00	0.00	35,074.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	35,074.00	0.00	35,074.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									951,464.00
	TOTAL COSTS									986,538.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										282
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	749,877.06		749,877.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	175,942.24		175,942.24
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	482,160.45		482,160.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	879.49		879.49
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	883,485.80		883,485.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,071,342.06	0.00	2,071,342.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-adj)	211,388.45								211,388.45
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,071,342.06	0.00	2,071,342.06
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	151,287.51		151,287.51
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	87,934.94		87,934.94
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	132,482.85		132,482.85
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	371,695.10	0.00	371,695.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	371,695.10	0.00	371,695.10
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									371,695.10

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments ¹	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 82; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	748,877.08		748,877.08
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	24,874.73		24,874.73
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	374,225.51		374,225.51
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	878.49		878.49
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	551,003.15		551,003.15
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,699,656.96	0.00	1,699,656.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	211,358.43								211,358.43
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,699,656.96	0.00	1,699,656.96
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									1,699,656.96
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 82; resources 0000-1999 & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	19,708.23		19,708.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	14,344.84		14,344.84
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	34,053.07	0.00	34,053.07
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	34,053.07	0.00	34,053.07
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7610, except 6500, 6510, & 7240, goals 5000-5999)									761,600.08
	TOTAL COSTS									785,653.15

¹ Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	2,010,069.00		
b. Less: Expenditures paid from federal sources	396,768.00		
c. Expenditures paid from state and local sources	1,613,301.00	1,699,656.96	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		1,699,656.96	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,613,301.00	1,699,656.96	(86,355.96)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	2,010,069.00		
b. Less: Expenditures paid from federal sources	396,768.00		
c. Expenditures paid from state and local sources	1,613,301.00	1,699,656.96	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		1,699,656.96	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,613,301.00	1,699,656.96	(86,355.96)
d. Special education unduplicated pupil count	293.00	282.00	
e. Per capita state and local expenditures (A2c/A2d)	5,506.15	6,027.15	(521.00)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	Difference
	FY 2017-18	2016-17	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	986,538.00	795,653.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		795,653.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	986,538.00	795,653.00	190,885.00

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2017-18	2016-17	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	986,538.00	795,653.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		795,653.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	986,538.00	795,653.00	190,885.00
b. Special education unduplicated pupil count	293	282	
c. Per capita local expenditures (B2a/B2b)	3,367.02	2,821.46	545.56

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Chris M. Vaz
Contact Name

559-495-5600
Telephone Number

CBO
Title

cvaz@wusd.ws
E-mail Address

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:

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 A), Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)	District Regular	2,479.19	2,479.19	
	Charter School	0.00	0.00	
	Total ADA	2,479.19	2,479.19	0.0%
1st Subsequent Year (2018-19)	District Regular	2,479.19	2,479.19	
	Charter School			
	Total ADA	2,479.19	2,479.19	0.0%
2nd Subsequent Year (2019-20)	District Regular	2,479.19	2,479.19	
	Charter School			
	Total ADA	2,479.19	2,479.19	0.0%

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	2,594	2,601		
Charter School				
Total Enrollment	2,594	2,601	0.3%	Met
1st Subsequent Year (2018-19)				
District Regular	2,594	2,601		
Charter School				
Total Enrollment	2,594	2,601	0.3%	Met
2nd Subsequent Year (2019-20)				
District Regular	2,594	2,601		
Charter School				
Total Enrollment	2,594	2,601	0.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	2,418	2,993	
Charter School			
Total ADA/Enrollment	2,418	2,993	80.8%
Second Prior Year (2015-16)			
District Regular	2,492	3,045	
Charter School			
Total ADA/Enrollment	2,492	3,045	81.8%
First Prior Year (2016-17)			
District Regular	2,479	2,645	
Charter School	0		
Total ADA/Enrollment	2,479	2,645	93.7%
		Historical Average Ratio:	85.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	85.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form A, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	2,479	2,601		
Charter School	0			
Total ADA/Enrollment	2,479	2,601	95.3%	Not Met
1st Subsequent Year (2018-19)				
District Regular	2,479	2,601		
Charter School				
Total ADA/Enrollment	2,479	2,601	95.3%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	2,479	2,601		
Charter School				
Total ADA/Enrollment	2,479	2,601	95.3%	Not Met

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

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

1a STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Item 3A (Enrollment Standard) appears to have Charter ADA Included in the total. This affects the Ratio.

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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2017-18)	28,135,045.00		
1st Subsequent Year (2018-19)	28,892,723.00	29,566,791.00	2.3%	Not Met
2nd Subsequent Year (2019-20)	29,648,437.00	30,281,477.00	2.1%	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)

Using the LCFF calculator provided by FCMAT

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)	19,391,221.06	25,562,964.64	75.9%
Second Prior Year (2015-16)	20,889,955.09	26,900,844.32	77.7%
First Prior Year (2016-17)	21,496,438.15	27,039,314.46	79.5%
Historical Average Ratio:			77.7%

	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):	74.7% to 80.7%	74.7% to 80.7%	74.7% to 80.7%

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)	21,841,837.00	27,666,933.66	78.9%	Met
1st Subsequent Year (2018-19)	22,418,640.00	27,772,148.00	80.7%	Met
2nd Subsequent Year (2019-20)	23,016,607.00	28,370,115.00	81.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

STRS / PERS increases over the next few years.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 6100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	3,045,099.00	3,076,975.00	1.0%	No
1st Subsequent Year (2018-19)	3,045,099.00	3,076,975.00	1.0%	No
2nd Subsequent Year (2019-20)	3,045,099.00	3,076,975.00	1.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	2,606,972.00	2,907,200.00	11.5%	Yes
1st Subsequent Year (2018-19)	1,567,105.00	2,419,678.00	54.4%	Yes
2nd Subsequent Year (2019-20)	1,567,105.00	1,681,293.00	7.3%	Yes

Explanation:
(required if Yes)

CTEIG revenue added in first year, 18-19 includes the increased Mandate discretionary at \$295/ADA. 19-20 removes the mandate discretionary as well as CTEIG

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	2,215,988.00	2,444,107.00	10.3%	Yes
1st Subsequent Year (2018-19)	1,149,680.00	1,022,164.00	-11.1%	Yes
2nd Subsequent Year (2019-20)	1,149,680.00	1,022,164.00	-11.1%	Yes

Explanation:
(required if Yes)

17-18 increased CCPT2, Resnick Foundation, interest, water grant, Anchor residual payment., 18-19,19-20 removed the increased amounts.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	1,933,201.00	1,911,060.00	-1.1%	No
1st Subsequent Year (2018-19)	1,616,049.00	1,544,020.00	-4.5%	No
2nd Subsequent Year (2019-20)	1,480,457.00	1,458,377.00	-1.5%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	5,229,007.00	5,427,903.00	3.8%	No
1st Subsequent Year (2018-19)	4,563,004.00	4,964,637.00	8.8%	Yes
2nd Subsequent Year (2019-20)	4,675,855.00	4,856,541.00	3.9%	No

Explanation:
(required if Yes)

adjusted 18-19 to reflect a 30% decrease for CTEIG expenditures.

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

DATA ENTRY: All data are extracted or calculated

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	7,868,059.00	8,428,282.00	7.1%	Not Met
1st Subsequent Year (2018-19)	5,781,884.00	6,518,817.00	13.1%	Not Met
2nd Subsequent Year (2019-20)	5,761,884.00	5,780,432.00	0.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	7,162,208.00	7,338,963.00	2.5%	Met
1st Subsequent Year (2018-19)	6,179,053.00	6,508,657.00	5.3%	Not Met
2nd Subsequent Year (2019-20)	6,156,312.00	6,314,918.00	2.6%	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)

CTEIG revenue added in first year. 18-19 includes the increased Mandate discretionary at \$295/ADA. 19-20 removes the mandate discretionary as well as CTEIG

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

17-18 increased CCPT2, Resnick Foundation, interest, water grant, Anchor residual payment., 18-19, 19-20 removed the increased amounts.

- 1b. STANDARD NOT MET - One or more total operating expenditures 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:
Books and Supplies
(linked from 6A
if NOT met)

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

adjusted 18-19 to reflect a 30% decrease for CTEIG expenditures.

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	695,976.78	895,386.00	Met
2 First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		895,386.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.2%	6.8%	7.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.4%	2.3%	2.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(97,223.56)	27,666,933.56	0.4%	Met
1st Subsequent Year (2018-19)	868,983.00	27,772,148.00	N/A	Met
2nd Subsequent Year (2019-20)	247,317.00	28,370,115.00	N/A	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.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2.) (Form MYPI, Line D2)	Status
Current Year (2017-18)	2,300,070.16	Met
1st Subsequent Year (2018-19)	2,987,303.16	Met
2nd Subsequent Year (2019-20)	3,098,463.16	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	1,927,682.42	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,479	2,479	2,479
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	35,948,145.56	35,071,343.00	35,623,717.00
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)	35,948,145.56	35,071,343.00	35,623,717.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,078,444.37	1,052,140.29	1,068,711.51
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,078,444.37	1,052,140.29	1,068,711.51

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1 General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2 General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,078,444.37	1,052,140.29	1,068,711.51
3 General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	433,502.45	1,328,789.53	1,559,535.31
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)	(0.34)	0.00	0.00
5 Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6 Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7 Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8 District's Available Reserve Amount (Lines C1 thru C7)	1,511,946.48	2,380,929.82	2,628,246.82
9 District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.21%	6.79%	7.38%
District's Reserve Standard (Section 10B, Line 7):	1,078,444.37	1,052,140.29	1,068,711.51
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the Interfund borrowings

S4. Contingent Revenues

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

No

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

55. 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 1; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item 55A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(1,912,657.00)	(2,057,626.00)	7.6%	144,969.00	Not Met
1st Subsequent Year (2018-19)	(1,912,657.00)	(2,057,626.00)	7.6%	144,969.00	Not Met
2nd Subsequent Year (2019-20)	(1,912,657.00)	(2,057,626.00)	7.6%	144,969.00	Not Met
1b Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

1d Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

increase in Special Education contribution

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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	1	Fund 0100 Object 8011	Fund 0100 Object 7438/7439	125,544
Certificates of Participation	17	Fund 0100 Object 8011	Fund 0100 Object 7438/7439	7,295,000
General Obligation Bonds	26	Fund 51XX Object 8612/8613/8614	Fund 51XX Object 7433/7434	21,415,035
Supp Early Retirement Program	3	Fund 0100 Object 8011	Fund 0100 Object 39XXX	186,713
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
BAN	1	Fund 5106 Object 8611	Fund 5106 Object 7434	6,195,000
TOTAL:				35,217,292

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	25,330	42,181	9,750	9,750
Certificates of Participation	821,062	615,969	552,044	550,118
General Obligation Bonds	154,495	138,073	48,619	0
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
BAN				
Total Annual Payments:	1,000,887	796,223	610,413	559,868
Has total annual payment increased over prior year (2016-17)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes

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

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

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

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

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

No

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

Explanation:
(Required If Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)

	First Interim (Form 01CSI, Item S7A)	Second Interim
	8,452,336.00	8,452,336.00
	8,452,336.00	8,452,336.00

b. OPEB unfunded actuarial accrued liability (UAAL)

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

Actuarial	Actuarial
June 2017	June 2017

d. If based on an actuarial valuation, indicate the date of the OPEB valuation

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
	799,894.00	799,894.00
	799,894.00	799,894.00
	799,894.00	799,894.00

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)

431,414.00	431,414.00
431,414.00	431,414.00
431,414.00	431,414.00

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)

477,947.00	477,947.00
527,593.00	527,593.00
566,029.00	566,029.00

d. Number of retirees receiving OPEB benefits

Current Year (2017-18)

1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

36	36
36	36
36	36

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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

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	140.0	142.0	142.0	142.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7

Negotiations Settled Since First Interim Projections

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

Dec 13, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 13, 2017

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

Yes

If Yes, date of budget revision board adoption:

Mar 07, 2018

4. Period covered by the agreement:

Begin Date: Jul 01, 2017

End Date: Jun 30, 2019

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	137,385	92,336	92,336
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% change in salary schedule from prior year or

0.0%

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:

General Fund

Negotiations Not Settled

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

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7. Amount included for any tentative salary schedule increases

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

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

- 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)

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:

--	--

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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
	194,978	197,903
	1.5%	1.5%

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	121.0	121.0	121.0	121.0

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

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

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

If No, complete questions 6 and 7

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

57,548	68,859	69,892
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Classified (Non-management) Health and Welfare (H&W) Benefits

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

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:

Classified (Non-management) Step and Column Adjustments

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

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

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

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	28.0	28.0	28.0	28.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
 If Yes, complete question 2.
 If No, complete questions 3 and 4.

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

Negotiations Settled Since First Interim Projections

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

uncapped H&W benefits are no longer offered

End of School District Second Interim Criteria and Standards Review
