

Sausalito Marin City School District  
First Period Interim Report  
2017-2018

Board Meeting – December 14, 2017

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

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

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

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2017

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

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

##### ☐ POSITIVE CERTIFICATION

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

##### ☒ QUALIFIED CERTIFICATION

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

##### ☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Amy Prescott

Telephone: 415-332-3190, #3

Title: Interim Chief Business Official

E-mail: cbo@smcsd.org

### Criteria and Standards Review Summary

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

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

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

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

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

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



Sausalito Marin City School District  
First Period Interim Report  
2017-2018

Certification Pages

Table of Contents

SACS Table of Contents

Narrative

- Narrative
- Summary of All Other Funds
- Budget Revisions through October 31, 2017
- Multi-Year Projection

SACS Report

- Fund 01 - General Fund
- Fund 13 - Cafeteria Fund
- Fund 14 - Deferred Maintenance
- Fund 17 - Special Reserve for Other the Capital Outlay
- Fund 35 - County Schools Facility
- Fund 40 - Special Reserve for Capital Outlay
- Fund 49 – Capital Projects
- Fund 51 – Bond Interest and Redemption Fund
- Fund 52 – Debt Service Fund for Blended Components
- Fund 56 – Debt Service Fund
- Average Daily Attendance
- Cash Flow
- Every Student Succeeds Act Maintenance of Effort Expenditures
- Indirect Cost Rate
- Multi-Year Projection
- Summary of Interfund Activities
- Criteria and Standards
- Technical Review Checks

Backup Documents

- Local Control Funding Formula Summary
- Property Tax Porjections
- Common Message
- School Services of California Dartboard

G = General Ledger Data; S = Supplemental Data

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

**Sausalito Marin City School District  
First Period Interim Report  
2017-2018**

The First Interim Report provides the actual financial activity from July 1, 2017 through October 31, 2017 with financial projections for the year ending June 30, 2017. Included in this report is a comparison of the budget at Adopted Budget to the First Interim, as well as a Multi-Year Projection (MYP) for the two subsequent years for the General Fund.

**Current Year Assumptions**

- District Enrollment is currently 127, a decrease of 33 from the June Adopted Budget.
- Average Daily Attendance (ADA) is projected at 119 using a 91% attendance rate for the regular education program.
- The District is community funded (Basic Aid) in that it receives property taxes in excess of the funding amount as calculated by the Local Control Funding Formula.
- **Based on current assumptions:** It is proposed that the District submit the First Interim Report with Qualified Certification due to the shortfall of the Economic Reserve in year 2019-2020.
- The District maintains the required 5% reserve for economic uncertainties in the current and year two of the projection. Year 3 (2019-2020) shows a significant decline in the unassigned reserve due to projected deficit spending (shows a shortfall in the Economic Reserve)

**General Fund**

The following outlines the changes in both unrestricted and restricted General Fund Expenditures since the budget was adopted in June 2017. ***Please refer to the Budget Revision Details included in this narrative for detail of changes.***

**REVENUE – Total \$5,881,111**

**Increased - \$303,889**

Total District revenue consists of funds received from a combination of property taxes, State apportionment, Education Protection Account revenue, Federal revenue, other State revenue, local taxes, interest, donations, fees, rental of classrooms and grants.

**LCFF – Local Control Funding Formula – \$4,583,304**

**Increased - \$79,278**

The budget has been updated to reflect calculations using the most current FCMAT calculator and property tax projections estimated by the County of Marin and the Marin County Office of Education.

**Basic Aid Supplemental Revenue - \$454,457**

**No Change**

The District receives 70% of the LCFF entitlement of students who attend Willow Creek Academy, but live in another district that is NOT basic aid. The District is currently budgeting \$454,457 in both 2018-2019 and 2019-2020.

**Federal Revenue – \$317,170**

**Decreased – (\$15,295)**

**Sausalito Marin City School District  
First Period Interim Report  
2017-2018**

**Employee Benefits – Increase \$65,251**

Benefits increased proportionally to the changes in salary amounts. In addition, the Health and Welfare benefit expenses were adjusted down after employees completed open enrollment.

**Note: The STRS On-Behalf revenue of \$136,403 and expenses of \$136,403 were added to the budget. This item will always balance to zero.**

**Supplies –Increase \$27,220**

Supplies expenditures were increased in the areas of instructional materials, maintenance supplies, and administrative and board supplies.

**Services & Operating Expenses – Increase \$253,238**

Major increase in legal fees and Special Education. Business Services expense increased as a contract service, but decreased as an employee expense.

**Equipment – No Change**

**Other Outgo – Increase \$38,148**

- Increase anticipated in Food Service Program contribution
- Budgeted 2% Excess Property Tax pass through to Willow Creek Academy per the MOU for fiscal years 2014-2015 and 2015-2016.

**Indirect/Direct Costs – Decrease (\$5,726)**

Due to required update of maximum allowed of Indirect Costs and administrative services (Cannot exceed 15%)

**Status of Negotiations**

- Certificated salary and health benefits negotiations have not been settled for 2017-2018.
- Classified salary negotiations have been settled for 2017-2018.

**Employee Health Benefits**

Employee health benefits are capped (hard) for all employees.

**STRS and PERS Benefits**

The cost of STRS and PERS is rising significantly in both subsequent years. The cost of these benefits is included in the Multi-Year projection. The following table shows the percentages by fiscal year:

	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
STRS	10.73%	12.58%	14.43%	16.28%	18.13%
PERS	11.847%	13.888%	15.531%	18.1%	20.8%

**Sausalito Marin City School District  
First Period Interim Report  
2017-2018**

Multi-Year Projection Assumptions  
2018-2019

Revenues

- State Aid reduced in 2017-2018 \$38,222 for Administrator-Teacher Ratio penalty.
- Basic Aid Supplemental assumed flat
- Secured property taxes estimated to increase 4.5% over 2016-2017
- Charter In-Lieu payment to Willow Creek Academy (WCA) increases due to increase in projected enrollment at WCA
- Federal funding reduced. Title II projected to end
- State aid reduced due to one-time Mandated Costs reimbursement funds
- Local revenues decreased estimated local donations.
- Estimated Basic Aid Negative Excess due to Willow Creek Academy included. The District and the Charter will enter into negotiations to determine the final amount
- Donation added from CCEE to cover expenses for the Community School Coordinator position

Expenses

- No changes in staffing current configuration
- STRS and PERS rate increases included
- Reduce one-time expenses for administrative/board supplies and textbooks
- Reduce one-time legal services expense from 2016-2017
- COLA increases added to supplies and operating expenses
- Contributions to Special Education and Routine Restricted Maintenance increases
- Educator Effectiveness Funds ended June 30, 2017
- No 2% excess property taxes passed through to Willow Creek Academy
- Capital lease ended June 30, 2017

**SAUSALITO MARIN CITY SCHOOL DISTRICT**

First Interim Report 2017-2018

Fund 01 Budget Revision Detail

Board Meeting: December 14, 2017

**Revenue Changes****LCFF Sources**

Increase in Property Tax Estimates	\$	68,348
Decrease Charter In Lieu Payment Based on WCA Enrollment	\$	10,930
Total Increase	\$	79,278

**Federal Revenue**

Increase Special Ed Private School Set-Aside	\$	2,587
Decrease Title I - Intervention	\$	(27,347)
Decrease Title II - Staff Development	\$	(3,622)
Increase Title II - Prior Year Carryover	\$	14,137
Decrease Title III - Immigrant Student	\$	(1,050)
Total Decrease	\$	(15,295)

**State Revenue**

Increase One-Time Mandated Costs	\$	22,383
Increase Testing Reimbursements	\$	245
Increase After School Safety & Education	\$	11,430
Add STRS On Behalf (Revenue Equals Expenses)	\$	136,403
Total Increase	\$	170,461

**Local Revenue**

Decrease Estimated WCA Oversight & Facilities Payment	\$	(2,480)
Summer School Donation (CA Endowment)	\$	20,000
Summer School Donation (Bridge the Gap)	\$	5,474
Increase CCEE Donation for CSC	\$	40,280
Increase BMLK Donations	\$	2,171
Increase for Walking School Bus Donation	\$	4,000
Total Increase	\$	69,445

**TOTAL INCREASE IN REVENUE** **\$ 303,889****Expense Changes****Certificated Staff**

Decrease Extra Duty Pay, Move Staff Development Exp to Contracts	\$	(23,634)
Decrease Classroom Teacher Expense	\$	(74,474)
Adjust All Other Salaries to Actuals	\$	(9,931)
Increase Sub Pay	\$	31,010
Increase Stipends	\$	1,000
Decrease Counselor	\$	(74,314)
Increase Principal Expense	\$	19,000
Total Decrease	\$	(131,343)

**Classified Staff**

Increase Hourly, Substitute, Overtime Pay	\$	788
Decrease PE Stipend	\$	(3,100)
Increase Fall Sports Coach Expense	\$	3,000
Increase Reg. Salaries to Actuals, plus Added WCA Sped Paraprofessional)	\$	6,320
Increase Custodial Sub Pay	\$	25,000
Move District Office Position to Contracts	\$	(80,000)
Total Decrease	\$	(47,992)

**Employee Benefits**

Add STRS On Behalf (Revenue Equals Expenses)	\$	136,403
Decrease Health & Welfare Based on Actuals	\$	(60,575)
Decrease All Other Mandatory Benefits Based on Actuals	\$	(10,577)
Total Decrease	\$	65,251

**Supplies**

Instructional Materials	\$	15,240
Special Education Supplies and Equipment	\$	11,340
Staff Development	\$	2,640
Decrease Board Supplies	\$	(2,000)
Total Increase	\$	27,220

**Operating Expenses**

Increase Boys & Girls Club Contract	\$	27,050
Decrease Math Contract with TUHSD	\$	(17,000)
Increase Summer School Expense	\$	18,000
Decrease Misc. Special Education Contracts	\$	(26,413)
Special Education Increase (WCA)	\$	80,000
Increase Staff Development (Part Moved from Certificated Salaries)	\$	29,536
Increase Business Services Contract	\$	116,839
Increase Special Education Transportation by Parent	\$	12,000
Increase Special Education Legal Expense	\$	10,900
Decrease Elections Expense	\$	(7,500)
Increase Maintenance Misc. Contracts	\$	7,965
Increase Other Misc. Contracts	\$	1,861
Total Increase	\$	253,238

**Other Outgo**

Slight Decrease in Other Outgo.	\$	(2,762)
Additional 2% Excess Property Tax Owed to WCA (16-17)	\$	25,542
Total Increase	\$	22,780

Transfers Out TO Cafeteria Fund

Total Increase \$ 15,368

**TOTAL CHANGE IN FUND BALANCE**

\$ 94,141

**SAUSALITO MARIN CITY SCHOOL DISTRICT**

First Interim Report 2017-2018  
Multi Year Projections (MYP)  
Board Meeting: December 14, 2017

Line	REVENUE	2017/18 First Interim			2018/19 MYP Year 2			2019-20 MYP Year 3			Line
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
1	LCFF Sources (State Aide, EPA, & Property Taxes)	7,057,121	-	7,057,121	7,329,915	-	7,329,915	7,614,985	-	7,614,985	1
2	Charter School In-Lieu to Willow Creek Academy	(2,903,274)	-	(2,903,274)	(2,997,569)	-	(2,997,569)	(3,072,392)	-	(3,072,392)	2
3	Transfer Out to Deferred Maintenance	(25,000)	-	(25,000)	(25,000)	-	(25,000)	(25,000)	-	(25,000)	3
4	Basic Aid Supplemental Funding	454,457	-	454,457	454,457	-	454,457	454,457	-	454,457	4
5	Federal Revenues	-	317,170	317,170	-	284,592	284,592	-	284,592	284,592	5
6	State Revenues - Other	59,489	291,699	351,188	36,745	291,970	328,715	36,745	292,274	329,019	6
7	Local Revenues	241,496	387,953	629,449	197,196	391,417	588,613	197,196	264,277	461,473	7
8	<b>Estimated WCA Payment for Basic Aid Negative per MOU*</b>	4,884,289	996,822	5,881,111	4,995,744	967,979	5,963,723	5,205,991	841,143	6,047,134	8
9	<b>EXPENSES</b>										9
10	Certificated Salaries	1,176,256	521,797	1,698,053	1,240,384	527,275	1,767,659	1,334,367	566,820	1,901,187	10
11	Classified Salaries	412,291	549,995	962,286	431,414	551,535	982,949	529,039	469,074	998,113	11
12	Employee Benefits	566,866	520,713	1,087,579	620,551	543,965	1,164,516	708,587	535,056	1,243,643	12
13	Books and Supplies	106,693	44,444	151,137	107,582	39,014	146,596	108,480	38,582	147,062	13
14	Services, Other Operating Expenses	949,897	467,520	1,417,417	946,654	406,855	1,353,509	956,508	397,767	1,354,275	14
15	Capital Outlay	-	-	-	-	-	-	-	-	-	15
16	Other Outgo	-	584,167	584,167	-	584,167	584,167	-	584,167	584,167	16
17	<i>Pass-through - WCA Portion of Basic Aid (Negative) Calc. - Estimate Only</i>	17,315	-	17,315	69,395	-	69,395	-	-	-	17
18	<i>Pass-through - WCA Portion of Excess Prop Taxes 2016-2017</i>	25,542	-	25,542	-	-	-	-	-	-	18
19	Direct Support/Indirect Costs	-	-	-	-	-	-	-	-	-	19
20	Indirect Costs	(13,829)	13,829	-	(13,829)	13,829	-	(13,829)	13,829	-	20
21	<b>REVENUE LESS EXPENSES</b>	3,241,031	2,702,464	5,943,495	3,402,151	2,666,640	6,068,791	3,623,152	2,605,295	6,228,447	21
22	<b>TOTAL EXPENDITURES</b>	1,643,258	(1,705,643)	(62,385)	1,593,593	(1,698,662)	(105,069)	1,582,839	(1,764,153)	(181,314)	22
23	<b>OTHER FINANCING SOURCES</b>										23
24	Contributions to Restricted Programs	(1,615,712)	1,615,712	-	(1,686,769)	1,686,769	-	(1,764,153)	1,764,153	-	24
25	Transfers Out to Other Funds	(345,947)	-	(345,947)	(290,180)	-	(290,180)	(290,180)	-	(290,180)	25
26	<b>TOTAL OTHER SOURCES/USES</b>	(1,961,659)	1,615,712	(345,947)	(1,976,949)	1,686,769	(290,180)	(2,054,333)	1,764,153	(290,180)	26
27	<b>NET INCREASE/DECREASE</b>	(318,401)	(89,931)	(408,332)	(383,356)	(11,893)	(395,249)	(471,494)	(0)	(471,494)	27
28	<b>FUND BALANCE, RESERVES</b>										28
29	Beginning Fund Balance	1,276,009	279,832	1,555,840	957,608	189,901	1,147,509	574,252	178,008	752,260	29
30	Audit Adjustments	-	-	-	-	-	-	-	-	-	30
31	<b>TOTAL BEGINNING FUND BALANCE</b>	1,276,009	279,832	1,555,840	957,608	189,901	1,147,509	574,252	178,008	752,260	31
32	<b>TOTAL ENDING FUND BALANCE</b>	957,608	189,901	1,147,509	574,252	178,008	752,260	102,758	178,007	280,766	32
33	<b>COMPONENTS OF FUND BALANCE</b>										33
34	Restricted	\$ -	189,901	189,901	\$ -	178,008	178,008	\$ -	178,007	178,007	34
35	Revolving Cash	-	-	-	-	-	-	-	-	-	35
36	STRS On-Behalf Reserve	-	-	-	-	-	-	-	-	-	36
37	Reserve for Economic Uncertainty - 5%	314,472	-	314,472	324,205	-	324,205	325,931	-	325,931	37
38	<b>Fund 01 Unassigned Amount</b>	\$ 643,136	\$ -	\$ 643,136	\$ 250,047	\$ -	\$ 250,047	\$ (223,173)	\$ -	\$ (223,173)	38
39	<b>Fund 17 Unassigned Amount</b>	\$ 174,000	\$ -	\$ 174,000	\$ 174,000	\$ -	\$ 174,000	\$ 174,000	\$ -	\$ 174,000	39
40	<b>TOTAL UNDESIGNATED/UNASSIGNED AMOUNT</b>	\$ 817,136	\$ -	\$ 817,136	\$ 424,047	\$ -	\$ 424,047	\$ (49,173)	\$ -	\$ (49,173)	40

**Economic Reserve 5% Plus Unassigned Reserve % Fund 01 & 17 Combined**      **17.99%**

**11.67%**

**4.25%**

The District is currently in discussions with the Willow Creek Academy regarding the MOU language that prescribes that the parties share the negative excess cost. A final number has not been reached yet, and both parties are carefully reviewing the MOU language in order to reach a reasonable outcome. Although the estimates have not been finalized, the fiscal impact and subsequent budgetary projections are included in the Second Interim Multi-Year Projection per direction by the District's Board of Trustees. For 2017-2018 and beyond, the District and the Willow Creek Academy have agreed to meet and discuss the MOU and fiscal implications of the existing agreement.



**SAUSALITO MARIN CITY SCHOOL DISTRICT**  
**Cafeteria Fund 13**  
**First Interim Budget Revision Detail**  
**2017-2018**

Board Meeting: December 14, 2017  
Changes July 1, 2017 through October 31, 2017

Line	<u>Revenue</u>	Adopted Budget	1st Interim Budget
1	Federal Revenue	\$ 65,035	\$ 65,000
2	State Revenue	\$ 4,550	\$ 4,400
3	Local Revenue	\$ 631	\$ 1,000
4	General Fund Contribution	\$ 77,834	\$ 93,202
5	<b>Total Revenue</b>	<b>\$ 148,050</b>	<b>\$ 163,602</b>
	<u>Expenses</u>		
6	Classified Salaries	\$ 39,400	\$ 78,200
7	Employee Benefits	\$ 10,050	\$ 30,600
8	Materials, Supplies, Software	\$ 3,500	\$ 2,200
9	Food	\$ 63,000	\$ 47,000
10	Staff Development	\$ 600	\$ 600
11	Advertising	\$ -	\$ 200
12	Dishwasher Rental	\$ 2,500	\$ 2,900
13	Permits	\$ -	\$ 902
14	Contracts	\$ 29,000	\$ 1,000
15	<b>Total Expenses</b>	<b>\$ 148,050</b>	<b>\$ 163,602</b>
16	Beginning Fund Balance	\$ 40	\$ 40
17	Committed Balance	\$ 100	\$ -
18	Ending Fund Balance	\$ (60)	\$ 40

#1 Contribution Increased due to Increased Staffing Expenses and Training for New Staff
#2 Transitioned from Contracted Worker in Kitchen to District Employee
#3 Reduced Supplies and Food Based on Actuals from 16-17
#4 Transitioned from Contracted Worker in Kitchen to District Employee

**SAUSALITO MARIN CITY SCHOOL DISTRICT**  
**Deferred Maintenance Fund 14**  
**First Interim Budget Revision Detail**  
**2017-2018**

Board Meeting: December 14, 2017  
 Changes July 1, 2017 through October 31, 2017

<b><u>Beginning Fund Balance</u></b>			
1	Beginning Fund Balance	\$ 13,296	\$ 13,296
<b><u>Revenue</u></b>			
2	LCFF Funds from General Fund 01	\$ 25,000	\$ 25,000
3	Interest	\$ 1,500	\$ 1,500
4	Insurance Reimbursement for HVAC	\$ -	\$ 6,585
5	<b>Total Revenue</b>	<b>\$ 26,500</b>	<b>\$ 33,085</b>
<b><u>Expenses</u></b>			
6	Rentals, Leases, and Repairs	\$ 26,500	\$ 46,381
7	<b>Total Expenses</b>	<b>\$ 26,500</b>	<b>\$ 46,381</b>
8	<b><u>Ending Fund Balance</u></b>	\$ 13,296	\$ 0

#1	Added Insurance Reimbursement for HVAC in MYP at Bayside MLK
#2	Increased Estimated Expenses, Utilizing the Fund Balance

**SAUSALITO MARIN CITY SCHOOL DISTRICT**  
**Other Funds**  
**First Interim Budget Revision Detail**  
**2017-2018**

Board Meeting: December 14, 2017  
Changes July 1, 2017 through October 31, 2017

Line		Adopted Budget	1st Interim Budget
	<b><u>Special Reserve Fund 17 - Other than Capital Outlay</u></b>		
1	Beginning Fund Balance	\$ 174,010	\$ 174,010
2	Revenue	\$ -	\$ -
3	Expenses	\$ -	\$ -
4	Ending Fund Balance	\$ 174,010	\$ 174,010

	Adopted Budget	1st Interim Budget
<b><u>School Facilities Fund 35</u></b>		
5 Beginning Fund Balance	\$ 359,660	\$ 359,660
6 Revenue	\$ -	\$ -
7 Interest	\$ 2,000	\$ 2,000
8 Expenses	\$ -	\$ -
9 Ending Fund Balance	\$ 361,660	\$ 361,660

	Adopted Budget	1st Interim Budget
<b><u>Special Reserve Fund 40 for Capital Outlay</u></b>		
10 Beginning Fund Balance	\$ 1,437,384	\$ 1,437,384
11 Transfers In from General Fund Unrestricted	\$ 252,745	\$ 252,745
12 Interest	\$ 30	\$ 30
13 Expenses:		
14 District Office Demo (Occurred in 16-17)	\$ 148,000	\$ -
15 Capital Lease Payment for Energy Efficiency Project 2002	\$ 55,767	\$ 55,767
16 Certificate of Participation (CAP) - Principal	\$ 95,000	\$ 95,000
17 Certificate of Participation (CAP) - Interest	\$ 101,978	\$ 101,978
18 Ending Fund Balance	\$ 1,289,414	\$ 1,437,414

**Other Funds:**

- 19 Fund 51 Bond Interest & Redemption: Used for the Repayment of District Bonds at Year End.  
20 Fund 56 Debt Service (Ending Balance 6/30/17 - \$863,636):  
21 Fund 78 Pass Through Revenues: Used to Pass through Funds Recede at the County of Marin  
22 for Willow Creek Academy.

**The Following Funds are Open but not in Use:**

	Ending Balance	
	<u>June 30, 2018</u>	
25 Capital Projects Fund 49	\$ 22	Will be closed at year end p
26 Debt Service Fund 52	\$ 25	Will be closed at year end p

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

21 65474 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,504,026.00	4,504,026.00	(472,792.00)	4,583,304.00	79,278.00	1.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,861.00	36,861.00	5,249.95	59,489.00	22,628.00	61.4%
4) Other Local Revenue		8600-8799	218,502.00	218,502.00	106,255.87	241,496.00	22,994.00	10.5%
5) TOTAL, REVENUES			4,759,389.00	4,759,389.00	(361,286.18)	4,884,289.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,325,981.00	1,325,981.00	423,724.55	1,176,256.00	149,725.00	11.3%
2) Classified Salaries		2000-2999	476,939.00	476,939.00	189,628.23	412,291.00	64,648.00	13.6%
3) Employee Benefits		3000-3999	647,480.00	647,480.00	251,780.17	566,866.00	80,614.00	12.5%
4) Books and Supplies		4000-4999	97,120.00	97,120.00	44,055.93	106,693.00	(9,573.00)	-9.9%
5) Services and Other Operating Expenditures		5000-5999	809,671.00	809,671.00	261,772.52	949,897.00	(140,226.00)	-17.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	17,315.00	17,315.00	0.00	42,857.00	(25,542.00)	-147.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(19,555.00)	(19,555.00)	0.00	(13,829.00)	(5,726.00)	29.3%
9) TOTAL, EXPENDITURES			3,354,951.00	3,354,951.00	1,170,961.40	3,241,031.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,404,438.00	1,404,438.00	(1,532,247.58)	1,643,258.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	330,579.00	330,579.00	0.00	345,947.00	(15,368.00)	-4.6%
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	(1,496,627.00)	(1,496,627.00)	0.00	(1,615,712.00)	(119,085.00)	8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,827,206.00)	(1,827,206.00)	0.00	(1,961,659.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(422,768.00)	(422,768.00)	(1,532,247.58)	(318,401.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,276,008.83	1,276,008.83		1,276,008.83	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)			1,276,008.83	1,276,008.83		1,276,008.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,276,008.83	1,276,008.83		1,276,008.83		
2) Ending Balance, June 30 (E + F1e)			853,240.83	853,240.83		957,607.83		
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	304,246.00	304,246.00		314,472.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	548,994.83	548,994.83		643,135.83		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,231,398.00	1,231,398.00	755,208.00	1,231,398.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	29,768.00	29,768.00	7,442.00	29,552.00	(216.00)	-0.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	29,787.00	29,787.00	0.00	29,773.00	(14.00)	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	6,034,051.00	6,034,051.00	0.00	6,062,092.00	28,041.00	0.5%
Unsecured Roll Taxes		8042	113,766.00	113,766.00	0.00	115,125.00	1,359.00	1.2%
Prior Years' Taxes		8043	4,460.00	4,460.00	0.00	4,460.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	39,178.00	39,178.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,443,230.00	7,443,230.00	762,650.00	7,511,578.00	68,348.00	0.9%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	(25,000.00)	0.00	(25,000.00)	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	(2,914,204.00)	(2,914,204.00)	(1,235,442.00)	(2,903,274.00)	10,930.00	-0.4%
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			4,504,026.00	4,504,026.00	(472,792.00)	4,583,304.00	79,278.00	1.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,861.00	3,861.00	4,482.00	26,244.00	22,383.00	579.7%
Lottery - Unrestricted and Instructional Materials		8560	23,000.00	23,000.00	522.95	23,000.00	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	10,000.00	10,000.00	245.00	10,245.00	245.00	2.5%
<b>TOTAL, OTHER STATE REVENUE</b>			36,861.00	36,861.00	5,249.95	59,489.00	22,628.00	61.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,990.00	81,990.00	40,995.00	81,990.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,725.49	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	89,578.00	89,578.00	0.00	87,098.00	(2,480.00)	-2.8%
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	44,934.00	44,934.00	63,535.38	70,408.00	25,474.00	56.7%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>218,502.00</b>	<b>218,502.00</b>	<b>106,255.87</b>	<b>241,496.00</b>	<b>22,994.00</b>	<b>10.5%</b>
<b>TOTAL, REVENUES</b>			<b>4,759,389.00</b>	<b>4,759,389.00</b>	<b>(361,286.18)</b>	<b>4,884,289.00</b>	<b>124,900.00</b>	<b>2.6%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	913,507.00	913,507.00	284,853.28	819,256.00	94,251.00	10.3%
Certificated Pupil Support Salaries		1200	74,474.00	74,474.00	0.00	0.00	74,474.00	100.0%
Certificated Supervisors' and Administrators' Salaries		1300	338,000.00	338,000.00	138,871.27	357,000.00	(19,000.00)	-5.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,325,981.00</b>	<b>1,325,981.00</b>	<b>423,724.55</b>	<b>1,176,256.00</b>	<b>149,725.00</b>	<b>11.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	26,500.00	26,500.00	35,745.28	48,225.00	(21,725.00)	-82.0%
Classified Support Salaries		2200	102,939.00	102,939.00	55,623.41	121,662.00	(18,723.00)	-18.2%
Classified Supervisors' and Administrators' Salaries		2300	80,000.00	80,000.00	0.00	0.00	80,000.00	100.0%
Clerical, Technical and Office Salaries		2400	208,833.00	208,833.00	78,977.39	186,900.00	21,933.00	10.5%
Other Classified Salaries		2900	58,667.00	58,667.00	19,282.15	55,504.00	3,163.00	5.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>476,939.00</b>	<b>476,939.00</b>	<b>189,628.23</b>	<b>412,291.00</b>	<b>64,648.00</b>	<b>13.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	176,885.00	176,885.00	51,105.62	167,651.00	9,234.00	5.2%
PERS		3201-3202	75,276.00	75,276.00	28,590.88	69,290.00	5,986.00	8.0%
OASDI/Medicare/Alternative		3301-3302	55,332.00	55,332.00	24,146.12	58,561.00	(3,229.00)	-5.8%
Health and Welfare Benefits		3401-3402	252,649.00	252,649.00	85,034.36	186,893.00	65,756.00	26.0%
Unemployment Insurance		3501-3502	831.00	831.00	309.09	923.00	(92.00)	-11.1%
Workers' Compensation		3601-3602	31,154.00	31,154.00	10,990.86	29,390.00	1,764.00	5.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	55,353.00	55,353.00	51,603.24	54,158.00	1,195.00	2.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>647,480.00</b>	<b>647,480.00</b>	<b>251,780.17</b>	<b>566,866.00</b>	<b>80,614.00</b>	<b>12.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	13,000.00	13,000.00	0.00	0.00	13,000.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	83,120.00	83,120.00	29,104.33	91,733.00	(8,613.00)	-10.4%
Noncapitalized Equipment		4400	1,000.00	1,000.00	14,951.60	14,960.00	(13,960.00)	-1396.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>97,120.00</b>	<b>97,120.00</b>	<b>44,055.93</b>	<b>106,693.00</b>	<b>(9,573.00)</b>	<b>-9.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,750.00	20,750.00	2,178.18	17,750.00	3,000.00	14.5%
Dues and Memberships		5300	5,920.00	5,920.00	7,056.17	7,920.00	(2,000.00)	-33.8%
Insurance		5400-5450	37,000.00	37,000.00	32,263.00	37,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	174,600.00	174,600.00	65,043.11	174,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,700.00	33,700.00	35,877.00	33,700.00	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	495,001.00	495,001.00	108,657.75	636,227.00	(141,226.00)	-28.5%
Communications		5900	42,700.00	42,700.00	10,697.31	42,700.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>809,671.00</b>	<b>809,671.00</b>	<b>261,772.52</b>	<b>949,897.00</b>	<b>(140,226.00)</b>	<b>-17.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	17,315.00	17,315.00	0.00	42,857.00	(25,542.00)	-147.5%
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)			17,315.00	17,315.00	0.00	42,857.00	(25,542.00)	-147.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(19,555.00)	(19,555.00)	0.00	(13,829.00)	(5,726.00)	29.3%
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			(19,555.00)	(19,555.00)	0.00	(13,829.00)	(5,726.00)	29.3%
TOTAL, EXPENDITURES			3,354,951.00	3,354,951.00	1,170,961.40	3,241,031.00	113,920.00	3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	77,834.00	77,834.00	0.00	93,202.00	(15,368.00)	-19.7%
Other Authorized Interfund Transfers Out		7619	252,745.00	252,745.00	0.00	252,745.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			330,579.00	330,579.00	0.00	345,947.00	(15,368.00)	-4.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,496,627.00)	(1,496,627.00)	0.00	(1,615,712.00)	(119,085.00)	8.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,496,627.00)	(1,496,627.00)	0.00	(1,615,712.00)	(119,085.00)	8.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,827,206.00)	(1,827,206.00)	0.00	(1,961,659.00)	(134,453.00)	7.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	332,465.00	332,465.00	0.00	317,170.00	(15,295.00)	-4.6%
3) Other State Revenue		8300-8599	143,866.00	143,866.00	7,359.70	291,699.00	147,833.00	102.8%
4) Other Local Revenue		8600-8799	341,502.00	341,502.00	2,706.68	387,953.00	46,451.00	13.6%
5) TOTAL, REVENUES			817,833.00	817,833.00	10,066.38	996,822.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	503,415.00	503,415.00	244,310.57	521,797.00	(18,382.00)	-3.7%
2) Classified Salaries		2000-2999	533,339.00	533,339.00	197,719.38	549,995.00	(16,656.00)	-3.1%
3) Employee Benefits		3000-3999	374,848.00	374,848.00	131,374.40	520,712.74	(145,864.74)	-38.9%
4) Books and Supplies		4000-4999	26,797.00	26,797.00	25,156.26	44,444.00	(17,647.00)	-65.9%
5) Services and Other Operating Expenditures		5000-5999	354,508.00	354,508.00	168,440.06	467,519.54	(113,011.54)	-31.9%
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	586,929.00	586,929.00	65,426.00	584,167.00	2,762.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,555.00	19,555.00	0.00	13,829.00	5,726.00	29.3%
9) TOTAL, EXPENDITURES			2,399,391.00	2,399,391.00	832,426.67	2,702,464.28		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,581,558.00)	(1,581,558.00)	(822,360.29)	(1,705,642.28)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,496,627.00	1,496,627.00	0.00	1,615,712.00	119,085.00	8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,496,627.00	1,496,627.00	0.00	1,615,712.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(84,931.00)	(84,931.00)	(822,360.29)	(89,930.28)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	279,831.50	279,831.50		279,831.50	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)			279,831.50	279,831.50		279,831.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279,831.50	279,831.50		279,831.50		
2) Ending Balance, June 30 (E + F1e)			194,900.50	194,900.50		189,901.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	194,900.76	194,900.76		189,901.22		
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	(0.26)	(0.26)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	108,659.00	108,659.00	0.00	111,246.00	2,587.00	2.4%
Special Education Discretionary Grants		8182	4,625.00	4,625.00	0.00	4,625.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	191,399.00	191,399.00	0.00	164,052.00	(27,347.00)	-14.3%
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	22,063.00	22,063.00	0.00	32,578.00	10,515.00	47.7%

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)
Title III, Part A, Immigrant Education Program	4201	8290	1,050.00	1,050.00	0.00	0.00	(1,050.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	4,669.00	4,669.00	0.00	4,669.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>332,465.00</b>	<b>332,465.00</b>	<b>0.00</b>	<b>317,170.00</b>	<b>(15,295.00)</b>	<b>-4.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	7,000.00	7,000.00	841.70	7,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	124,234.00	124,234.00	0.00	135,664.00	11,430.00	9.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	12,632.00	12,632.00	6,518.00	149,035.00	136,403.00	1079.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>143,866.00</b>	<b>143,866.00</b>	<b>7,359.70</b>	<b>291,699.00</b>	<b>147,833.00</b>	<b>102.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	81,225.00	81,225.00	2,706.68	127,676.00	46,451.00	57.2%
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	260,277.00	260,277.00	0.00	260,277.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>341,502.00</b>	<b>341,502.00</b>	<b>2,706.68</b>	<b>387,953.00</b>	<b>46,451.00</b>	<b>13.6%</b>
<b>TOTAL, REVENUES</b>			<b>817,833.00</b>	<b>817,833.00</b>	<b>10,066.38</b>	<b>996,822.00</b>	<b>178,989.00</b>	<b>21.9%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	269,907.00	269,907.00	141,757.48	280,794.00	(10,887.00)	-4.0%
Certificated Pupil Support Salaries		1200	198,508.00	198,508.00	79,513.09	206,003.00	(7,495.00)	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	35,000.00	35,000.00	23,040.00	35,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			503,415.00	503,415.00	244,310.57	521,797.00	(18,382.00)	-3.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	294,803.00	294,803.00	105,172.80	301,737.00	(6,934.00)	-2.4%
Classified Support Salaries		2200	73,877.00	73,877.00	25,022.07	75,600.00	(1,723.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	164,659.00	164,659.00	67,524.51	172,658.00	(7,999.00)	-4.9%
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			533,339.00	533,339.00	197,719.38	549,995.00	(16,656.00)	-3.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	67,453.00	67,453.00	30,240.64	205,510.00	(138,057.00)	-204.7%
PERS		3201-3202	83,739.00	83,739.00	30,337.09	85,562.00	(1,823.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	51,844.00	51,844.00	18,828.47	51,222.74	621.26	1.2%
Health and Welfare Benefits		3401-3402	149,020.00	149,020.00	42,130.04	154,201.00	(5,181.00)	-3.5%
Unemployment Insurance		3501-3502	507.00	507.00	221.92	700.00	(193.00)	-38.1%
Workers' Compensation		3601-3602	19,685.00	19,685.00	7,891.24	20,392.00	(707.00)	-3.6%
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	2,600.00	2,600.00	1,725.00	3,125.00	(525.00)	-20.2%
TOTAL, EMPLOYEE BENEFITS			374,848.00	374,848.00	131,374.40	520,712.74	(145,864.74)	-38.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	7,000.00	7,000.00	5,396.24	7,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,797.00	19,797.00	14,422.12	32,404.00	(12,607.00)	-63.7%
Noncapitalized Equipment		4400	0.00	0.00	5,337.90	5,040.00	(5,040.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,797.00	26,797.00	25,156.26	44,444.00	(17,647.00)	-65.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1.00	1.00	0.00	1.00	0.00	0.0%
Travel and Conferences		5200	3,850.00	3,850.00	7,644.30	16,433.00	(12,583.00)	-326.8%
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	27,031.00	27,031.00	5,858.45	15,493.00	11,538.00	42.7%
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	323,626.00	323,626.00	154,937.31	435,592.54	(111,966.54)	-34.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			354,508.00	354,508.00	168,440.06	467,519.54	(113,011.54)	-31.9%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	414,216.00	414,216.00	5,758.00	405,989.00	8,227.00	2.0%
Payments to JPAs		7143	113,313.00	113,313.00	59,668.00	113,313.00	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	59,400.00	59,400.00	0.00	64,865.00	(5,465.00)	-9.2%
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)			586,929.00	586,929.00	65,426.00	584,167.00	2,762.00	0.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	19,555.00	19,555.00	0.00	13,829.00	5,726.00	29.3%
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			19,555.00	19,555.00	0.00	13,829.00	5,726.00	29.3%
TOTAL, EXPENDITURES			2,399,391.00	2,399,391.00	832,426.67	2,702,464.28	(303,073.28)	-12.6%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,496,627.00	1,496,627.00	0.00	1,615,712.00	119,085.00	8.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,496,627.00	1,496,627.00	0.00	1,615,712.00	119,085.00	8.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,496,627.00	1,496,627.00	0.00	1,615,712.00	(119,085.00)	8.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,504,026.00	4,504,026.00	(472,792.00)	4,583,304.00	79,278.00	1.8%
2) Federal Revenue		8100-8299	332,465.00	332,465.00	0.00	317,170.00	(15,295.00)	-4.6%
3) Other State Revenue		8300-8599	180,727.00	180,727.00	12,609.65	351,188.00	170,461.00	94.3%
4) Other Local Revenue		8600-8799	560,004.00	560,004.00	108,962.55	629,449.00	69,445.00	12.4%
5) TOTAL, REVENUES			5,577,222.00	5,577,222.00	(351,219.80)	5,881,111.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,829,396.00	1,829,396.00	668,035.12	1,698,053.00	131,343.00	7.2%
2) Classified Salaries		2000-2999	1,010,278.00	1,010,278.00	387,347.61	962,286.00	47,992.00	4.8%
3) Employee Benefits		3000-3999	1,022,328.00	1,022,328.00	383,154.57	1,087,578.74	(65,250.74)	-6.4%
4) Books and Supplies		4000-4999	123,917.00	123,917.00	69,212.19	151,137.00	(27,220.00)	-22.0%
5) Services and Other Operating Expenditures		5000-5999	1,164,179.00	1,164,179.00	430,212.58	1,417,416.54	(253,237.54)	-21.8%
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	604,244.00	604,244.00	65,426.00	627,024.00	(22,780.00)	-3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,754,342.00	5,754,342.00	2,003,388.07	5,943,495.28		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(177,120.00)	(177,120.00)	(2,354,607.87)	(62,384.28)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	330,579.00	330,579.00	0.00	345,947.00	(15,368.00)	-4.6%
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			(330,579.00)	(330,579.00)	0.00	(345,947.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(507,699.00)	(507,699.00)	(2,354,607.87)	(408,331.28)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,555,840.33	1,555,840.33		1,555,840.33	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)			1,555,840.33	1,555,840.33		1,555,840.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,555,840.33	1,555,840.33		1,555,840.33		
2) Ending Balance, June 30 (E + F1e)			1,048,141.33	1,048,141.33		1,147,509.05		
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	194,900.76	194,900.76		189,901.22		
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	304,246.00	304,246.00		314,472.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	548,994.57	548,994.57		643,135.83		

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

21 65474 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,231,398.00	1,231,398.00	755,208.00	1,231,398.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	29,768.00	29,768.00	7,442.00	29,552.00	(216.00)	-0.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	29,787.00	29,787.00	0.00	29,773.00	(14.00)	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	6,034,051.00	6,034,051.00	0.00	6,062,092.00	28,041.00	0.5%
Unsecured Roll Taxes		8042	113,766.00	113,766.00	0.00	115,125.00	1,359.00	1.2%
Prior Years' Taxes		8043	4,460.00	4,460.00	0.00	4,460.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	39,178.00	39,178.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,443,230.00	7,443,230.00	762,650.00	7,511,578.00	68,348.00	0.9%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	(25,000.00)	0.00	(25,000.00)	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	(2,914,204.00)	(2,914,204.00)	(1,235,442.00)	(2,903,274.00)	10,930.00	-0.4%
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			4,504,026.00	4,504,026.00	(472,792.00)	4,583,304.00	79,278.00	1.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	108,659.00	108,659.00	0.00	111,246.00	2,587.00	2.4%
Special Education Discretionary Grants		8182	4,625.00	4,625.00	0.00	4,625.00	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	191,399.00	191,399.00	0.00	164,052.00	(27,347.00)	-14.3%
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	22,063.00	22,063.00	0.00	32,578.00	10,515.00	47.7%

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

21 65474 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	1,050.00	1,050.00	0.00	0.00	(1,050.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	4,669.00	4,669.00	0.00	4,669.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510							
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>332,465.00</b>	<b>332,465.00</b>	<b>0.00</b>	<b>317,170.00</b>	<b>(15,295.00)</b>	<b>-4.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,861.00	3,861.00	4,482.00	26,244.00	22,383.00	579.7%
Lottery - Unrestricted and Instructional Materials		8560	30,000.00	30,000.00	1,364.65	30,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	124,234.00	124,234.00	0.00	135,664.00	11,430.00	9.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	22,632.00	22,632.00	6,763.00	159,280.00	136,648.00	603.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>180,727.00</b>	<b>180,727.00</b>	<b>12,609.65</b>	<b>351,188.00</b>	<b>170,461.00</b>	<b>94.3%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,990.00	81,990.00	40,995.00	81,990.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,725.49	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	89,578.00	89,578.00	0.00	87,098.00	(2,480.00)	-2.8%
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	126,159.00	126,159.00	66,242.06	198,084.00	71,925.00	57.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	260,277.00	260,277.00	0.00	260,277.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>560,004.00</b>	<b>560,004.00</b>	<b>108,962.55</b>	<b>629,449.00</b>	<b>69,445.00</b>	<b>12.4%</b>
<b>TOTAL, REVENUES</b>			<b>5,577,222.00</b>	<b>5,577,222.00</b>	<b>(351,219.80)</b>	<b>5,881,111.00</b>	<b>303,889.00</b>	<b>5.4%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,183,414.00	1,183,414.00	426,610.76	1,100,050.00	83,364.00	7.0%
Certificated Pupil Support Salaries		1200	272,982.00	272,982.00	79,513.09	206,003.00	66,979.00	24.5%
Certificated Supervisors' and Administrators' Salaries		1300	373,000.00	373,000.00	161,911.27	392,000.00	(19,000.00)	-5.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,829,396.00</b>	<b>1,829,396.00</b>	<b>668,035.12</b>	<b>1,698,053.00</b>	<b>131,343.00</b>	<b>7.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	321,303.00	321,303.00	140,918.08	349,962.00	(28,659.00)	-8.9%
Classified Support Salaries		2200	176,816.00	176,816.00	80,645.48	197,262.00	(20,446.00)	-11.6%
Classified Supervisors' and Administrators' Salaries		2300	244,659.00	244,659.00	67,524.51	172,658.00	72,001.00	29.4%
Clerical, Technical and Office Salaries		2400	208,833.00	208,833.00	78,977.39	186,900.00	21,933.00	10.5%
Other Classified Salaries		2900	58,667.00	58,667.00	19,282.15	55,504.00	3,163.00	5.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,010,278.00</b>	<b>1,010,278.00</b>	<b>387,347.61</b>	<b>962,286.00</b>	<b>47,992.00</b>	<b>4.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	244,338.00	244,338.00	81,346.26	373,161.00	(128,823.00)	-52.7%
PERS		3201-3202	159,015.00	159,015.00	58,927.97	154,852.00	4,163.00	2.6%
OASDI/Medicare/Alternative		3301-3302	107,176.00	107,176.00	42,974.59	109,783.74	(2,607.74)	-2.4%
Health and Welfare Benefits		3401-3402	401,669.00	401,669.00	127,164.40	341,094.00	60,575.00	15.1%
Unemployment Insurance		3501-3502	1,338.00	1,338.00	531.01	1,623.00	(285.00)	-21.3%
Workers' Compensation		3601-3602	50,839.00	50,839.00	18,882.10	49,782.00	1,057.00	2.1%
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	57,953.00	57,953.00	53,328.24	57,283.00	670.00	1.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,022,328.00</b>	<b>1,022,328.00</b>	<b>383,154.57</b>	<b>1,087,578.74</b>	<b>(65,250.74)</b>	<b>-6.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	20,000.00	5,396.24	7,000.00	13,000.00	65.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	102,917.00	102,917.00	43,526.45	124,137.00	(21,220.00)	-20.6%
Noncapitalized Equipment		4400	1,000.00	1,000.00	20,289.50	20,000.00	(19,000.00)	-1900.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>123,917.00</b>	<b>123,917.00</b>	<b>69,212.19</b>	<b>151,137.00</b>	<b>(27,220.00)</b>	<b>-22.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1.00	1.00	0.00	1.00	0.00	0.0%
Travel and Conferences		5200	24,600.00	24,600.00	9,822.48	34,183.00	(9,583.00)	-39.0%
Dues and Memberships		5300	5,920.00	5,920.00	7,056.17	7,920.00	(2,000.00)	-33.8%
Insurance		5400-5450	37,000.00	37,000.00	32,263.00	37,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	174,600.00	174,600.00	65,043.11	174,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,731.00	60,731.00	41,735.45	49,193.00	11,538.00	19.0%
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	818,627.00	818,627.00	263,595.06	1,071,819.54	(253,192.54)	-30.9%
Communications		5900	42,700.00	42,700.00	10,697.31	42,700.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,164,179.00</b>	<b>1,164,179.00</b>	<b>430,212.58</b>	<b>1,417,416.54</b>	<b>(253,237.54)</b>	<b>-21.8%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	414,216.00	414,216.00	5,758.00	405,989.00	8,227.00	2.0%
Payments to JPAs		7143	113,313.00	113,313.00	59,668.00	113,313.00	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	76,715.00	76,715.00	0.00	107,722.00	(31,007.00)	-40.4%
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)			604,244.00	604,244.00	65,426.00	627,024.00	(22,780.00)	-3.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,754,342.00	5,754,342.00	2,003,388.07	5,943,495.28	(189,153.28)	-3.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	77,834.00	77,834.00	0.00	93,202.00	(15,368.00)	-19.7%
Other Authorized Interfund Transfers Out		7619	252,745.00	252,745.00	0.00	252,745.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			330,579.00	330,579.00	0.00	345,947.00	(15,368.00)	-4.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(330,579.00)	(330,579.00)	0.00	(345,947.00)	15,368.00	4.6%

Resource	Description	2017-18
		Projected Year Totals
6230	California Clean Energy Jobs Act	166,926.00
9010	Other Restricted Local	22,975.22
Total, Restricted Balance		189,901.22

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,035.00	65,035.00	0.00	65,000.00	(35.00)	-0.1%
3) Other State Revenue		8300-8599	4,550.00	4,550.00	63.49	4,400.00	(150.00)	-3.3%
4) Other Local Revenue		8600-8799	631.00	631.00	169.97	1,000.00	369.00	58.5%
5) TOTAL, REVENUES			70,216.00	70,216.00	233.46	70,400.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	39,400.00	39,400.00	30,614.63	78,200.00	(38,800.00)	-98.5%
3) Employee Benefits		3000-3999	10,050.00	10,050.00	9,186.61	30,600.00	(20,550.00)	-204.5%
4) Books and Supplies		4000-4999	66,500.00	66,500.00	18,102.21	49,200.00	17,300.00	26.0%
5) Services and Other Operating Expenditures		5000-5999	32,100.00	32,100.00	4,786.64	5,602.00	26,498.00	82.5%
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			148,050.00	148,050.00	62,690.09	163,602.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(77,834.00)	(77,834.00)	(62,456.63)	(93,202.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	77,834.00	77,834.00	0.00	93,202.00	15,368.00	19.7%
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			77,834.00	77,834.00	0.00	93,202.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(62,456.63)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40.01	40.01		40.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40.01	40.01		40.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40.01	40.01		40.01		
2) Ending Balance, June 30 (E + F1e)			40.01	40.01		40.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	99.82	99.82		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		40.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(59.81)	(59.81)		(0.18)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	65,035.00	65,035.00	0.00	65,000.00	(35.00)	-0.1%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			65,035.00	65,035.00	0.00	65,000.00	(35.00)	-0.1%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	4,550.00	4,550.00	63.49	4,400.00	(150.00)	-3.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,550.00	4,550.00	63.49	4,400.00	(150.00)	-3.3%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	631.00	631.00	165.00	1,000.00	369.00	58.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4.97	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								
Interagency Services		8677	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			631.00	631.00	169.97	1,000.00	369.00	58.5%
<b>TOTAL, REVENUES</b>			70,216.00	70,216.00	233.46	70,400.00		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	39,400.00	39,400.00	30,614.63	78,200.00	(38,800.00)	-98.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			39,400.00	39,400.00	30,614.63	78,200.00	(38,800.00)	-98.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,250.00	6,250.00	3,645.58	13,300.00	(7,050.00)	-112.8%
OASDI/Medicare/Alternative		3301-3302	3,075.00	3,075.00	2,342.02	6,600.00	(3,525.00)	-114.6%
Health and Welfare Benefits		3401-3402	0.00	0.00	2,638.47	9,000.00	(9,000.00)	New
Unemployment Insurance		3501-3502	20.00	20.00	15.30	100.00	(80.00)	-400.0%
Workers' Compensation		3601-3602	705.00	705.00	545.24	1,600.00	(895.00)	-127.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			10,050.00	10,050.00	9,186.61	30,600.00	(20,550.00)	-204.5%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,500.00	3,500.00	2,192.82	2,200.00	1,300.00	37.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	63,000.00	63,000.00	15,909.39	47,000.00	16,000.00	25.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			66,500.00	66,500.00	18,102.21	49,200.00	17,300.00	26.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	600.00	600.00	149.00	600.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	1,071.69	2,900.00	(2,900.00)	New
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	31,500.00	31,500.00	3,565.95	2,102.00	29,398.00	93.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>32,100.00</b>	<b>32,100.00</b>	<b>4,786.64</b>	<b>5,602.00</b>	<b>26,498.00</b>	<b>82.5%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>148,050.00</b>	<b>148,050.00</b>	<b>62,690.09</b>	<b>163,602.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	77,834.00	77,834.00	0.00	93,202.00	15,368.00	19.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			77,834.00	77,834.00	0.00	93,202.00	15,368.00	19.7%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			77,834.00	77,834.00	0.00	93,202.00		

		2017/18
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	6,576.72	8,085.00	6,585.00	439.0%
5) TOTAL, REVENUES			26,500.00	26,500.00	6,576.72	33,085.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,500.00	26,500.00	12,806.57	46,381.00	(19,881.00)	-75.0%
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			26,500.00	26,500.00	12,806.57	46,381.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(6,229.85)	(13,296.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(6,229.85)	(13,296.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,296.18	13,296.18		13,296.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,296.18	13,296.18		13,296.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,296.18	13,296.18		13,296.18		
2) Ending Balance, June 30 (E + F1e)			13,296.18	13,296.18		0.18		
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	13,296.18	13,296.18		0.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	(8.28)	1,500.00	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	6,585.00	6,585.00	6,585.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,500.00</b>	<b>1,500.00</b>	<b>6,576.72</b>	<b>8,085.00</b>	<b>6,585.00</b>	<b>439.0%</b>
<b>TOTAL, REVENUES</b>			<b>26,500.00</b>	<b>26,500.00</b>	<b>6,576.72</b>	<b>33,085.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,500.00	26,500.00	12,806.57	46,381.00	(19,881.00)	-75.0%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			26,500.00	26,500.00	12,806.57	46,381.00	(19,881.00)	-75.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			26,500.00	26,500.00	12,806.57	46,381.00		

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



		2017/18
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	329.08	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	329.08	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	329.08	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	329.08	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	174,010.36	174,010.36		174,010.36	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)			174,010.36	174,010.36		174,010.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,010.36	174,010.36		174,010.36		
2) Ending Balance, June 30 (E + F1e)			174,010.36	174,010.36		174,010.36		
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	174,010.36	174,010.36		174,010.36		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	329.08	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	329.08	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	329.08	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

		2017/18
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	680.16	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	680.16	2,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,000.00	2,000.00	680.16	2,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,000.00	2,000.00	680.16	2,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	359,660.16	359,660.16		359,660.16	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)			359,660.16	359,660.16		359,660.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			359,660.16	359,660.16		359,660.16		
2) Ending Balance, June 30 (E + F1e)			361,660.16	361,660.16		361,660.16		
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) Legally Restricted Balance		9740	357,438.39	357,438.39		357,438.39		
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	4,221.77	4,221.77		4,221.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	680.16	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,000.00	2,000.00	680.16	2,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,000.00	2,000.00	680.16	2,000.00		



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

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

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

Resource	Description	2017/18
		Projected Year Totals
7710	State School Facilities Projects	357,438.39
Total, Restricted Balance		357,438.39

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30.00	30.00	3,261.94	30.00	0.00	0.0%
5) TOTAL, REVENUES			30.00	30.00	3,261.94	30.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	148,000.00	148,000.00	0.00	0.00	148,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	252,745.00	252,745.00	201,057.32	252,745.00	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			400,745.00	400,745.00	201,057.32	252,745.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(400,715.00)	(400,715.00)	(197,795.38)	(252,715.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	252,745.00	252,745.00	0.00	252,745.00	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			252,745.00	252,745.00	0.00	252,745.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(147,970.00)	(147,970.00)	(197,795.38)	30.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,437,384.02	1,437,384.02		1,437,384.02	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)			1,437,384.02	1,437,384.02		1,437,384.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,437,384.02	1,437,384.02		1,437,384.02		
2) Ending Balance, June 30 (E + F1e)			1,289,414.02	1,289,414.02		1,437,414.02		
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	1,289,414.02	1,289,414.02		1,437,414.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30.00	30.00	3,261.94	30.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			30.00	30.00	3,261.94	30.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			30.00	30.00	3,261.94	30.00		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	148,000.00	148,000.00	0.00	0.00	148,000.00	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			148,000.00	148,000.00	0.00	0.00	148,000.00	100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	101,978.00	101,978.00	50,290.86	101,978.00	0.00	0.0%
Other Debt Service - Principal		7439	150,767.00	150,767.00	150,766.46	150,767.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			252,745.00	252,745.00	201,057.32	252,745.00	0.00	0.0%
TOTAL, EXPENDITURES			400,745.00	400,745.00	201,057.32	252,745.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	252,745.00	252,745.00	0.00	252,745.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>252,745.00</b>	<b>252,745.00</b>	<b>0.00</b>	<b>252,745.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>252,745.00</b>	<b>252,745.00</b>	<b>0.00</b>	<b>252,745.00</b>		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21.56	21.56		21.56	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)			21.56	21.56		21.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21.56	21.56		21.56		
2) Ending Balance, June 30 (E + F1e)			21.56	21.56		21.56		
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	21.56	21.56		21.56		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



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

Resource	Description	2017/18
		Projected Year Totals
9010	Other Restricted Local	21.56
Total, Restricted Balance		21.56

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	457,833.37	457,833.37		457,833.37	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)			457,833.37	457,833.37		457,833.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,833.37	457,833.37		457,833.37		
2) Ending Balance, June 30 (E + F1e)			457,833.37	457,833.37		457,833.37		
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	457,833.37	457,833.37		457,833.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24.76	24.76		24.76	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)			24.76	24.76		24.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24.76	24.76		24.76		
2) Ending Balance, June 30 (E + F1e)			24.76	24.76		24.76		
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	24.76	24.76		24.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	863,635.90	863,635.90		863,635.90	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)			863,635.90	863,635.90		863,635.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			863,635.90	863,635.90		863,635.90		
2) Ending Balance, June 30 (E + F1e)			863,635.90	863,635.90		863,635.90		
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	863,635.90	863,635.90		863,635.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	141.36	141.36	119.38	119.38	(21.98)	-16%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	141.36	141.36	119.38	119.38	(21.98)	-16%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	1.12	1.12	0.00	0.00	(1.12)	-100%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	1.61	1.61	1.65	1.65	0.04	2%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	2.73	2.73	1.65	1.65	(1.08)	-40%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	144.09	144.09	121.03	121.03	(23.06)	-16%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):										
<b>A. BEGINNING CASH</b>										
	October		1,494,606.00	1,153,728.00	1,075,672.00	295,702.00	120,216.00	(445,898.00)	2,226,903.00	1,538,908.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
	8010-8019		188,802.00	188,802.00	196,244.00	188,802.00			65,000.00	86,000.00
	8020-8079							3,310,168.00		
	8080-8099				(352,984.00)	(235,322.00)	(235,222.00)	(215,000.00)	(215,000.00)	(215,000.00)
	8100-8299			(176,492.00)						150,000.00
Federal Revenue										
	8300-8599				1,610.00		11,000.00	40,000.00	40,000.00	40,000.00
	8600-8799			13,707.00	47,407.00	8,411.00	2,141.00	130,000.00	60,000.00	60,000.00
Interfund Transfers In										
	8910-8929									
All Other Financing Sources										
	8930-8979									
<b>TOTAL RECEIPTS</b>										
			208,802.00	26,017.00	(107,723.00)	(38,109.00)	(222,081.00)	3,265,168.00	(50,000.00)	121,000.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries										
	1000-1999		21,043.00	36,269.00	299,632.00	146,510.00	146,510.00	146,510.00	146,510.00	146,510.00
Classified Salaries										
	2000-2999		28,753.00	45,416.00	119,870.00	92,486.00	93,202.00	84,495.00	84,495.00	84,495.00
Employee Benefits										
	3000-3999		66,167.00	24,068.00	115,600.00	92,645.00	97,000.00	97,000.00	97,000.00	97,000.00
Books and Supplies										
	4000-4999		1,105.00	12,422.00	40,392.00	7,579.00	4,197.00	11,920.00	11,920.00	11,920.00
Services										
	5000-5999		37,982.00	46,071.00	98,037.00	108,512.00	72,343.00	143,496.00	143,496.00	143,496.00
Capital Outlay										
	6000-6599									
Other Outgo										
	7000-7499		30,297.00	5,758.00		29,371.00		19,574.00	19,574.00	19,574.00
Interfund Transfers Out										
	7600-7629							90,947.00	100,000.00	
All Other Financing Uses										
	7630-7699									
<b>TOTAL DISBURSEMENTS</b>										
			185,347.00	170,004.00	673,331.00	477,103.00	413,252.00	593,942.00	602,995.00	502,995.00
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
	9111-9199									
	9200-9299	629,209.00		287,961.00	43,457.00	365,161.00	33,965.00	(20,000.00)	(20,000.00)	(20,000.00)
Accounts Receivable										
	9310									
Due From Other Funds										
	9320									
Stores										
	9330									
Prepaid Expenditures										
	9340									
Other Current Assets										
	9400									
Deferred Outflows of Resources										
	SUBTOTAL	629,209.00	0.00	287,961.00	43,457.00	365,161.00	33,965.00	(20,000.00)	(20,000.00)	(20,000.00)
Liabilities and Deferred Inflows										
	9500-9599	632,594.00	364,333.00	222,030.00	42,373.00	25,435.00	(35,254.00)	(21,575.00)	15,000.00	20,252.00
Accounts Payable										
	9610									
Due To Other Funds										
	9640									
Current Loans										
	9650									
Unearned Revenues										
	9690									
Deferred Inflows of Resources										
	SUBTOTAL	632,594.00	364,333.00	222,030.00	42,373.00	25,435.00	(35,254.00)	(21,575.00)	15,000.00	20,252.00
Nonoperating										
	9910									
Suspense Clearing										
	SUBTOTAL	(3,385.00)	(364,333.00)	65,931.00	1,084.00	339,726.00	69,219.00	1,575.00	(35,000.00)	(40,252.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>										
			(340,878.00)	(78,056.00)	(779,970.00)	(175,485.00)	(566,114.00)	2,672,801.00	(687,995.00)	(422,247.00)
<b>F. ENDING CASH (A + E)</b>										
			1,153,728.00	1,075,672.00	295,702.00	120,216.00	(445,898.00)	2,226,903.00	1,538,908.00	1,116,661.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):	October								
<b>A. BEGINNING CASH</b>		1,116,661.00	55,938.00	2,097,182.00	1,780,221.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	86,000.00	86,000.00	86,000.00	89,300.00			1,260,950.00	1,260,950.00
Property Taxes	8020-8079		2,600,000.00	40,480.00	290,000.00			6,250,628.00	6,250,628.00
Miscellaneous Funds	8080-8099	(475,000.00)	(215,000.00)	(215,000.00)	(215,000.00)	10,000.00		(2,928,274.00)	(2,928,274.00)
Federal Revenue	8100-8299			140,000.00		27,170.00		317,170.00	317,170.00
Other State Revenue	8300-8599	40,000.00	40,000.00	55,000.00	70,479.00	13,099.00		351,188.00	351,188.00
Other Local Revenue	8600-8799	60,000.00	60,000.00	110,000.00	57,783.00	0.00		629,449.00	629,449.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		(289,000.00)	2,571,000.00	216,480.00	292,562.00	(112,985.00)	0.00	5,881,111.00	5,881,111.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	146,510.00	146,510.00	146,510.00	146,510.00	22,519.00		1,698,053.00	1,698,053.00
Classified Salaries	2000-2999	84,495.00	84,495.00	84,495.00	73,789.00	2,000.22		962,286.22	962,286.00
Employee Benefits	3000-3999	97,000.00	97,000.00	97,000.00	97,000.00	13,098.00		1,087,578.00	1,087,578.74
Books and Supplies	4000-4999	11,920.00	11,920.00	11,920.00	11,920.00	2,002.00		151,137.00	151,137.00
Services	5000-5999	143,496.00	143,496.00	143,496.00	143,496.00	50,000.00		1,417,417.06	1,417,416.54
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	113,302.00	25,000.00	50,000.00	104,574.00	210,000.00		627,024.00	627,024.00
Interfund Transfers Out	7600-7629	155,000.00						345,947.00	345,947.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		751,723.00	508,421.00	533,421.00	577,289.06	299,619.22	0.00	6,289,442.28	6,289,442.28
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299	(20,000.00)	(21,335.00)					629,209.00	629,209.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
<b>SUBTOTAL</b>		(20,000.00)	(21,335.00)	0.00	0.00	0.00	0.00	629,209.00	629,209.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							632,594.00	632,594.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	632,594.00	632,594.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	632,594.00	632,594.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		(20,000.00)	(21,335.00)	0.00	0.00	0.00	0.00	(3,385.00)	(3,385.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,060,723.00)	2,041,244.00	(316,961.00)	(284,727.06)	(412,604.22)	0.00	(411,716.28)	(408,331.28)
<b>F. ENDING CASH (A + E)</b>		55,938.00	2,097,182.00	1,780,221.00	1,495,493.94				
<b>G. ENDING CASH, PLUS CASH</b>									
<b>ACCRUALS AND ADJUSTMENTS</b>								1,082,889.72	

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,289,442.28
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	389,127.74
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	107,722.00
5. Interfund Transfers Out	All	9300	7600-7629	345,947.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				453,669.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	93,202.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,539,847.54

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		121.03
B. Expenditures per ADA (Line I.E divided by Line II.A)		45,772.52
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,297,232.52	36,175.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,297,232.52	36,175.87
B. Required effort (Line A.2 times 90%)	4,767,509.27	32,558.28
C. Current year expenditures (Line I.E and Line II.B)	5,539,847.54	45,772.52
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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



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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 21,321.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,726,596.74

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.57%

### Part II - Adjustments for Employment Separation Costs

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	132,571.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	87,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,541.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	223,112.00
9. Carry-Forward Adjustment (Part IV, Line F)	(156,095.95)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	67,016.05

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,652,710.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,035,559.54
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	324,756.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,000.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	433,025.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	27,010.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	617,687.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	163,602.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,255,350.28

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**  
(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

4.25%

**D. Preliminary Proposed Indirect Cost Rate**

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

1.28%

#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	223,112.00
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	10,213.51
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.43%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.43%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.41%) times Part III, Line B18); zero if positive	(156,095.95)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(156,095.95)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	1.28%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-78,047.98) is applied to the current year calculation and the remainder (\$-78,047.97) is deferred to one or more future years:	2.76%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-52,031.98) is applied to the current year calculation and the remainder (\$-104,063.97) is deferred to one or more future years:	3.26%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(156,095.95)

Approved indirect cost rate: 8.43%  
Highest rate used in any program: 7.41%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	186,703.00	13,829.00	7.41%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,583,304.00	3.89%	4,761,803.00	4.42%	4,972,050.00
2. Federal Revenues	8100-8299	0.00	0.00%	The District will ut	0.00%	
3. Other State Revenues	8300-8599	59,489.00	-38.23%	36,745.00	0.00%	36,745.00
4. Other Local Revenues	8600-8799	241,496.00	-18.34%	197,196.00	0.00%	197,196.00
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	(1,615,712.00)	4.40%	(1,686,769.00)	4.59%	(1,764,153.00)
6. Total (Sum lines A1 thru A5c)		3,268,577.00	1.24%	3,308,975.00	4.02%	3,441,838.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,176,256.00		1,240,384.00
b. Step & Column Adjustment				58,813.00		67,019.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				5,315.00		26,964.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,176,256.00	5.45%	1,240,384.00	7.58%	1,334,367.00
2. Classified Salaries						
a. Base Salaries				412,291.00		431,414.00
b. Step & Column Adjustment				10,307.00		8,638.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				8,816.00		88,987.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	412,291.00	4.64%	431,414.00	22.63%	529,039.00
3. Employee Benefits	3000-3999	566,866.00	9.47%	620,551.00	14.19%	708,587.00
4. Books and Supplies	4000-4999	106,693.00	0.83%	107,582.00	0.83%	108,480.00
5. Services and Other Operating Expenditures	5000-5999	949,897.00	-0.34%	946,654.00	1.04%	956,508.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,857.00	61.92%	69,395.00	-100.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,829.00)	0.00%	(13,829.00)	0.00%	(13,829.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	345,947.00	-16.12%	290,180.00	0.00%	290,180.00
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)		3,586,978.00	2.94%	3,692,331.00	5.99%	3,913,332.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(318,401.00)		(383,356.00)		(471,494.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,276,008.83		957,607.83		574,251.83
2. Ending Fund Balance (Sum lines C and D1)		957,607.83		574,251.83		102,757.83
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	314,472.00		324,205.00		325,931.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	643,135.83		250,046.83	Negative; revise assignments	(223,173.17)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		957,607.83		574,251.83		102,757.83

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	643,135.83		250,046.83		(223,173.17)
(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)		643,135.83		250,046.83		(223,173.17)
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated staffing, in addition to step increases, considers come column movement in 19-20. Classified staff expense, in addition to step movement, includes some additional extra hours and sub expenses. The Community School Coordinator position moves from the restricted side of the budget to the unrestricted side of the budget in 19-20. Additional note: the District anticipates utilizing the funds from Fund 17 to assist in reducing the shortfall of the minimum economic reserve requirement in 19-20.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	317,170.00	-10.27%	284,592.00	0.00%	284,592.00
3. Other State Revenues	8300-8599	291,699.00	0.09%	291,970.00	0.10%	292,274.00
4. Other Local Revenues	8600-8799	387,953.00	0.89%	391,417.00	-32.48%	264,277.00
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	1,615,712.00	4.40%	1,686,769.00	4.59%	1,764,153.00
6. Total (Sum lines A1 thru A5c)		2,612,534.00	1.62%	2,654,748.00	-1.86%	2,605,296.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				521,797.00		527,275.00
b. Step & Column Adjustment				26,090.00		26,364.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(20,612.00)		13,181.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	521,797.00	1.05%	527,275.00	7.50%	566,820.00
2. Classified Salaries						
a. Base Salaries				549,995.00		551,535.00
b. Step & Column Adjustment				13,750.00		13,788.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,210.00)		(96,249.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	549,995.00	0.28%	551,535.00	-14.95%	469,074.00
3. Employee Benefits	3000-3999	520,712.74	4.47%	543,965.00	-1.64%	535,056.00
4. Books and Supplies	4000-4999	44,444.00	-12.22%	39,014.00	-1.11%	38,582.00
5. Services and Other Operating Expenditures	5000-5999	467,519.54	-12.98%	406,855.00	-2.23%	397,767.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	584,167.00	0.00%	584,167.00	0.00%	584,167.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,829.00	0.00%	13,829.00	0.00%	13,829.00
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)		2,702,464.28	-1.33%	2,666,640.00	-2.30%	2,605,295.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(89,930.28)		(11,892.00)		1.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		279,831.50		189,901.22		178,009.22
2. Ending Fund Balance (Sum lines C and D1)		189,901.22		178,009.22		178,010.22
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	189,901.22		178,009.22		178,010.22
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		189,901.22		178,009.22		178,010.22

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduced one-time extra and sub pay for both certificated and classified staff in 18-19 and 19-20. Moved the Community School Coordinator position (classified position) to unrestricted in 19-20.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,583,304.00	3.89%	4,761,803.00	4.42%	4,972,050.00
2. Federal Revenues	8100-8299	317,170.00	-10.27%	284,592.00	0.00%	284,592.00
3. Other State Revenues	8300-8599	351,188.00	-6.40%	328,715.00	0.09%	329,019.00
4. Other Local Revenues	8600-8799	629,449.00	-6.49%	588,613.00	-21.60%	461,473.00
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)		5,881,111.00	1.40%	5,963,723.00	1.40%	6,047,134.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,698,053.00		1,767,659.00
b. Step & Column Adjustment				84,903.00		93,383.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,297.00)		40,145.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,698,053.00	4.10%	1,767,659.00	7.55%	1,901,187.00
2. Classified Salaries						
a. Base Salaries				962,286.00		982,949.00
b. Step & Column Adjustment				24,057.00		22,426.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,394.00)		(7,262.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	962,286.00	2.15%	982,949.00	1.54%	998,113.00
3. Employee Benefits	3000-3999	1,087,578.74	7.07%	1,164,516.00	6.79%	1,243,643.00
4. Books and Supplies	4000-4999	151,137.00	-3.00%	146,596.00	0.32%	147,062.00
5. Services and Other Operating Expenditures	5000-5999	1,417,416.54	-4.51%	1,353,509.00	0.06%	1,354,275.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	627,024.00	4.23%	653,562.00	-10.62%	584,167.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	345,947.00	-16.12%	290,180.00	0.00%	290,180.00
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)		6,289,442.28	1.11%	6,358,971.00	2.51%	6,518,627.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(408,331.28)		(395,248.00)		(471,493.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,555,840.33		1,147,509.05		752,261.05
2. Ending Fund Balance (Sum lines C and D1)		1,147,509.05		752,261.05		280,768.05
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	189,901.22		178,009.22		178,010.22
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	314,472.00		324,205.00		325,931.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	643,135.83		250,046.83		(223,173.17)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,147,509.05		752,261.05		280,768.05

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	643,135.83		250,046.83		(223,173.17)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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)		643,135.83		250,046.83		(223,173.17)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.23%		3.93%		-3.42%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		119.38		124.08		127.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,289,442.28		6,358,971.00		6,518,627.00
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)		6,289,442.28		6,358,971.00		6,518,627.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		314,472.11		317,948.55		325,931.35
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		314,472.11		317,948.55		325,931.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	345,947.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					93,202.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					252,745.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	345,947.00	345,947.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	141.00	119.38		
Charter School		0.00		
<b>Total ADA</b>	<b>141.00</b>	<b>119.38</b>	<b>-15.3%</b>	<b>Not Met</b>
1st Subsequent Year (2018-19)				
District Regular	141.00	124.08		
Charter School				
<b>Total ADA</b>	<b>141.00</b>	<b>124.08</b>	<b>-12.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2019-20)				
District Regular	141.00	127.84		
Charter School				
<b>Total ADA</b>	<b>141.00</b>	<b>127.84</b>	<b>-9.3%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Enrollment was less than anticipated at budget adoption, which lowered the ADA estimates.

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	160	127		
Charter School				
<b>Total Enrollment</b>	<b>160</b>	<b>127</b>	<b>-20.6%</b>	<b>Not Met</b>
1st Subsequent Year (2018-19)				
District Regular	160	132		
Charter School				
<b>Total Enrollment</b>	<b>160</b>	<b>132</b>	<b>-17.5%</b>	<b>Not Met</b>
2nd Subsequent Year (2019-20)				
District Regular	160	136		
Charter School				
<b>Total Enrollment</b>	<b>160</b>	<b>136</b>	<b>-15.0%</b>	<b>Not Met</b>

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

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Enrollment was lower than anticipated at budget adoption.

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	150	160	
Charter School			
<b>Total ADA/Enrollment</b>	<b>150</b>	<b>160</b>	<b>93.8%</b>
Second Prior Year (2015-16)			
District Regular	136	140	
Charter School			
<b>Total ADA/Enrollment</b>	<b>136</b>	<b>140</b>	<b>97.1%</b>
First Prior Year (2016-17)			
District Regular	146	161	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>146</b>	<b>161</b>	<b>90.7%</b>
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	119	127		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>119</b>	<b>127</b>	<b>93.7%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	124	132		
Charter School				
<b>Total ADA/Enrollment</b>	<b>124</b>	<b>132</b>	<b>93.9%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	128	136		
Charter School				
<b>Total ADA/Enrollment</b>	<b>128</b>	<b>136</b>	<b>94.1%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	7,444,230.00	7,511,578.00	0.9%	Met
1st Subsequent Year (2018-19)	7,729,847.00	7,784,372.00	0.7%	Met
2nd Subsequent Year (2019-20)	8,030,079.00	8,069,442.00	0.5%	Met

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

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

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

Explanation:  
(required if NOT met)



## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	2,301,124.70	3,175,625.24	72.5%
Second Prior Year (2015-16)	1,915,886.13	2,835,880.06	67.6%
First Prior Year (2016-17)	2,181,213.58	3,597,125.79	60.6%
	Historical Average Ratio:		66.9%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	61.9% to 71.9%	61.9% to 71.9%	61.9% to 71.9%

### 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)	2,155,413.00	3,241,031.00	66.5%	Met
1st Subsequent Year (2018-19)	2,292,349.00	3,402,151.00	67.4%	Met
2nd Subsequent Year (2019-20)	2,571,993.00	3,623,152.00	71.0%	Met

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

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

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

Explanation:  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	332,465.00	317,170.00	-4.6%	No
1st Subsequent Year (2018-19)	310,402.00	284,592.00	-8.3%	Yes
2nd Subsequent Year (2019-20)	310,402.00	284,592.00	-8.3%	Yes

**Explanation:**  
(required if Yes)

Title I revenue less than anticipated at budget adoption. No Title II funding budgeted in 18-19 and 19-20.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	180,727.00	351,188.00	94.3%	Yes
1st Subsequent Year (2018-19)	183,885.00	328,715.00	78.8%	Yes
2nd Subsequent Year (2019-20)	187,410.00	329,019.00	75.6%	Yes

**Explanation:**  
(required if Yes)

STRS On Behalf revenue added to budget projections.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	560,004.00	629,449.00	12.4%	Yes
1st Subsequent Year (2018-19)	478,837.00	588,613.00	22.9%	Yes
2nd Subsequent Year (2019-20)	478,900.00	461,473.00	-3.6%	No

**Explanation:**  
(required if Yes)

Donations for summer school added to 17-18 budget only. CCEE donation for Community School Coordinator added to 18-19.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	123,917.00	151,137.00	22.0%	Yes
1st Subsequent Year (2018-19)	119,156.00	146,596.00	23.0%	Yes
2nd Subsequent Year (2019-20)	119,924.00	147,062.00	22.6%	Yes

**Explanation:**  
(required if Yes)

Budget increased in all three years of projections per the LCAP for the Freedom School. Also, moved some expenses in 17-18 coded incorrectly to object codes 4000-4999.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	1,164,179.00	1,417,416.54	21.8%	Yes
1st Subsequent Year (2018-19)	1,177,271.00	1,353,509.00	15.0%	Yes
2nd Subsequent Year (2019-20)	1,187,524.00	1,354,275.00	14.0%	Yes

**Explanation:**  
(required if Yes)

Increase for contracted business services, which decreased classified salaries and benefits in all three years of the projections. Special Education expenses for contract services increased in all three years of the projections.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	1,073,196.00	1,297,807.00	20.9%	Not Met
1st Subsequent Year (2018-19)	973,124.00	1,201,920.00	23.5%	Not Met
2nd Subsequent Year (2019-20)	976,712.00	1,075,084.00	10.1%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	1,288,096.00	1,568,553.54	21.8%	Not Met
1st Subsequent Year (2018-19)	1,296,427.00	1,500,105.00	15.7%	Not Met
2nd Subsequent Year (2019-20)	1,307,448.00	1,501,337.00	14.8%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Title I revenue less than anticipated at budget adoption. No Title II funding budgeted in 18-19 and 19-20.

**Explanation:**

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

STRS On Behalf revenue added to budget projections.

**Explanation:**

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

Donations for summer school added to 17-18 budget only. CCEE donation for Community School Coordinator added to 18-19.

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

**Explanation:**

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

Budget increased in all three years of projections per the LCAP for the Freedom School. Also, moved some expenses in 17-18 coded incorrectly to object codes 4000-4999.

**Explanation:**

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

Increase for contracted business services, which decreased classified salaries and benefits in all three years of the projections. Special Education expenses for contract services increased in all three years of the projections.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	127,163.89	280,943.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)			

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.2%	3.9%	-3.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.4%	1.3%	-1.1%

### 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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2017-18)	(318,401.00)	3,586,978.00	8.9%	Not Met
1st Subsequent Year (2018-19)	(383,356.00)	3,692,331.00	10.4%	Not Met
2nd Subsequent Year (2019-20)	(471,494.00)	3,913,332.00	12.0%	Not Met

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

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

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

Explanation:  
(required if NOT met)

Increased expenses in Special Education at First Interim caused an increase to the General Fund unrestricted contribution in all three years.

## 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 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2017-18)	1,147,509.05		Met
1st Subsequent Year (2018-19)	752,261.05		Met
2nd Subsequent Year (2019-20)	280,768.05		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)	1,495,493.94		Met

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

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

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

Explanation:  
(required if NOT met)

# 10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	119	124	128
District's Reserve Standard Percentage Level:	5%	5%	5%

## 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):

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

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,289,442.28	6,358,971.00	6,518,627.00
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)	6,289,442.28	6,358,971.00	6,518,627.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	314,472.11	317,948.55	325,931.35
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	314,472.11	317,948.55	325,931.35

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	643,135.83	250,046.83	(223,173.17)
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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	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)	643,135.83	250,046.83	(223,173.17)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.23%	3.93%	-3.42%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>314,472.11</b>	<b>317,948.55</b>	<b>325,931.35</b>
Status:	Met	Not Met	Not Met

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

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:  
(required if NOT met)

The District intends to move dollars from Fund 17 that will cover the Economic Reserve shortfall in 18-19 and partially in 19-20.



---

## SUPPLEMENTAL INFORMATION

---

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

District may need to set up a temporary loan from Fund 01 to Fund 13 for cash flow purposes.

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2017-18)	(1,496,627.00)	(1,615,712.00)	8.0%	119,085.00	Not Met
1st Subsequent Year (2018-19)	(1,510,291.00)	(1,686,769.00)	11.7%	176,478.00	Not Met
2nd Subsequent Year (2019-20)	(1,555,474.00)	(1,764,153.00)	13.4%	208,679.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	330,579.00	345,947.00	4.6%	15,368.00	Met
1st Subsequent Year (2018-19)	274,812.00	290,180.00	5.6%	15,368.00	Met
2nd Subsequent Year (2019-20)	274,812.00	290,180.00	5.6%	15,368.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:  
(required if NOT met)

District's General Fund unrestricted contribution increased in all three years due to increase expenses in Special Education.

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

Explanation:  
(required if NOT met)

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

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

--

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

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


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		Fund 01	Fund 40	1,000,000
Certificates of Participation		Fund 01	Fund 40	3,485,000
General Obligation Bonds		Fund 01	Fund 51	16,546,197
Supp Early Retirement Program		Fund 01	Fund 01	232,472
State School Building Loans				
Compensated Absences		Fund 01	Fund 01	11,031

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

Other Post Retirement Benefits		Fund 01	Fund 01	53,231
Early Retirement Incentives		Fund 01	Fund 01	232,472
<b>TOTAL:</b>				<b>21,560,403</b>

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	55,766	55,766	0	0
Certificates of Participation	195,980	195,125	194,845	192,845
General Obligation Bonds	689,656	689,656	706,856	728,606
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Other Post Retirement Benefits				
Early Retirement Incentives	49,778	49,778	49,778	49,778
<b>Total Annual Payments:</b>	<b>991,180</b>	<b>990,325</b>	<b>951,479</b>	<b>971,229</b>
<b>Has total annual payment increased over prior year (2016-17)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes
-----

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

No
----

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

No
----

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)		First Interim
1,255,664.00		1,255,664.00
1,255,664.00		1,255,664.00

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

Actuarial	Actuarial
Jun 30, 2016	Jun 30, 2016

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)		First Interim
54,715.00		54,715.00
54,715.00		54,715.00
54,715.00		54,715.00

- 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)

0.00	0.00
0.00	0.00
0.00	0.00

- 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)

49,778.00	49,778.00
49,778.00	49,778.00
49,778.00	49,778.00

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

3	3
3	3
3	3

4. Comments:

--

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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


4. Comments:

--

## S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions		14.0	14.0	14.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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



Negotiations Not Settled

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

10,465

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

7. Amount included for any tentative salary schedule increases

0 0 0

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

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

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

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

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

- 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

**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 budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

### 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		16.0	16.0	16.0

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

n/a

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.

No

### Negotiations Settled Since Budget Adoption

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

Jan 10, 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:

Jan 10, 2017

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

n/a

If Yes, date of budget revision board adoption:

Feb 14, 2017

4. Period covered by the agreement:

Begin Date:

Jul 01, 2016

End Date:

Jun 30, 2018

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

Yes

Yes

Yes

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

### Multiyear Agreement

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

**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 Budget Adoption**

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

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

If Yes, explain the nature of the new costs:


--

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

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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


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

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

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

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

No

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	4.5	4.0	4.0	4.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

#### Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

#### Negotiations Not Settled

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

5,360

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

## S9. Status of Other Funds

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

---

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

---

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

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

No

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

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

---

---

---

---

---

---

---

---

## 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)

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

---

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

---

G = General Ledger Data; S = Supplemental Data

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

SACS2017ALL Financial Reporting Software - 2017.2.0  
2/6/2018 8:05:45 PM

21-65474-0000000

First Interim  
2017-18 Projected Totals  
Technical Review Checks

Sausalito Marin City Elementary

Marin 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

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form MYPI

Explanation: District intends to transfer \$174,000 from Fund 17 to fulfill the minimum reserve requirement in 18-19. Those funds cover part of the economic reserve shortfall in 19-20. There are several item to discuss at the Board level to bring the District's MYP into balance, such as the expiration and renegotiation of the Charter MOU between the District and Willow Creek Academy Charter School.

Checks Completed.



SACS2017ALL Financial Reporting Software - 2017.2.0  
2/6/2018 8:06:06 PM

21-65474-0000000

First Interim  
2017-18 Actuals to Date  
Technical Review Checks

Sausalito Marin City Elementary

Marin 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.

SACS2017ALL Financial Reporting Software - 2017.2.0  
2/6/2018 8:06:18 PM

21-65474-0000000

First Interim  
2017-18 Original Budget  
Technical Review Checks

Sausalito Marin City Elementary

Marin 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

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

FUND	RESOURCE	NEG. EFB
13	0000	-59.81

Explanation:Negative interest has been resolved.

Total of negative resource balances for Fund 13	-59.81
---	--------

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

FUND	RESOURCE	OBJECT	VALUE
13	0000	9790	-59.81

Explanation:Negative interest has been resolved.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0  
2/6/2018 8:06:33 PM

21-65474-0000000

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

Sausalito Marin City Elementary

Marin 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

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

FUND	RESOURCE	NEG. EFB
13	0000	-59.81

Explanation: Negative interest has been resolved.

Total of negative resource balances for Fund 13	-59.81
---	--------

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

FUND	RESOURCE	OBJECT	VALUE
13	0000	9790	-59.81

Explanation: Negative interest has been resolved.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0  
2/6/2018 8:06:33 PM

21-65474-0000000

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

Sausalito Marin City Elementary

Marin 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

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

FUND	RESOURCE	NEG. EFB
13	0000	-59.81
Explanation: Negative interest has been resolved.		
Total of negative resource balances for Fund 13		-59.81

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

FUND	RESOURCE	OBJECT	VALUE
13	0000	9790	-59.81
Explanation: Negative interest has been resolved.			

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

# **The Marin County Common Message**

---

**2017-18 First Interim**

**MARIN COUNTY OFFICE OF EDUCATION**

<b>Introduction .....</b>	<b>3</b>
<b>First Interim Budget Key Guidance .....</b>	<b>3</b>
<b>Significant Changes Since Budget Adoption.....</b>	<b>3</b>
<b>Planning Factors for 2017-18 and MYPs.....</b>	<b>4</b>
<b>Reserves .....</b>	<b>4</b>
<b>Negotiations .....</b>	<b>6</b>
<b>Prop. 39 – Clean Energy Job Act .....</b>	<b>7</b>
<b>Child Care, Preschool and Transitional Kindergarten .....</b>	<b>8</b>
<b>Local Control and Accountability Plan (LCAP) – Budget Implications and Considerations.....</b>	<b>8</b>
<b>Career Technical Education Facilities Program.....</b>	<b>9</b>
<b>Summary .....</b>	<b>10</b>

## Introduction

NEW! This edition of the Common Message contains information related to the First Interim for 2017-18 and is intended to provide guidance for Local Educational Agencies (LEAs) to use in developing their First Interim budget revisions. This document focuses **only** on material **changes** that have occurred since the adopted budget.

## First Interim Budget Key Guidance

- Since the adoption of the 2017-18 budget this past June, general fund revenue collections are tracking very close to official estimates. Closing out the 2016-17 fiscal year, May and June revenue collections were down slightly (\$65 million) from estimates used in the adopted budget. General fund revenue collections for July through September revenues were a combined \$666 million (2.6%) above the estimates included in the enacted 2017-18 budget.
- The Governor continues to emphasize that general fund revenue growth in the current and budget years, if it occurs, will be increasingly dependent upon volatile capital gains collections. Accordingly, additional caution is necessary in negotiating multiple year agreements.
- STRS and PERS employer costs are projected to absorb significant portions of Local Control Funding Formula (LCFF) revenue growth that LEAs may receive. Districts with flat or declining enrollment need to be especially mindful, as expenses may grow more rapidly than revenues.

## Significant Changes Since Budget Adoption

- The reserve cap was amended by SB 751, which was signed by Governor Brown on October 11, 2017.
- Prop. 39 (Energy Conservation) encumbrances and final report dates have been extended.
- In late November, the California School Dashboard will release the Fall 2017 accountability reports.
- The State Allocation Board approved \$125 million for the next Career Technical Education Facilities Program (CTEFP) funding cycle.

## Planning Factors for 2017-18 and MYPs

Key planning factors for LEAs to incorporate into the 2017-18 First Interim budget and MYPs are listed below and are based on the latest information available.

Planning Factor	2017-18	2018-19	2019-20
COLA (Dept. of Finance – DOF)	1.56%	2.15%	2.35%
LCFF Gap Funding Percentage (DOF)	43.19%	66.12%	64.92%
LCFF Gap Funding (in millions)	\$1,362	\$1,883	\$1,407
STRS Employer Statutory Rates	14.43%	16.28%	18.13%
PERS Employer Projected Rates	15.531%	18.10%	20.80%
Lottery – Unrestricted per ADA	\$146	\$146	\$146
Lottery – Prop. 20 per ADA	\$48	\$48	\$48
Mandated Cost per ADA (one-time)	\$147.32	\$0	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$30.34	\$30.34	\$30.34
Mandate Block Grant for Districts – 9-12 per ADA	\$58.25	\$58.25	\$58.25
Mandate Block Grant for Charters – K-8 per ADA	\$15.90	\$15.90	\$15.90
Mandate Block Grant for Charters – 9-12 per ADA	\$44.04	\$44.04	\$44.04
State Preschool Part-Day Daily Reimbursement Rate	\$28.32	\$28.32	\$28.32
State Preschool Full-Day Daily Reimbursement Rate	\$45.73	\$45.73	\$45.73
General Child Care Daily Reimbursement Rate	\$45.44	\$45.44	\$45.44
Routine Restricted Maintenance Account (Note: for LEAs receiving School Facility Bond funds, the RRMA requirement reverts to 3% the year following receipt of funds).	Greater of: Lesser of 3% or 2014-15 amount or 2%	Greater of: Lesser of 3% or 2014-15 amount or 2%	Greater of: Lesser of 3% or 2014-15 amount or 2%

## Reserves

The Marin County Office continues to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only about a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. When determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State economic forecasts and volatility
- Ending balance impact of various district enrollment scenarios



- Forecasted revenue growth versus projected expenditure increases
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Need and expense of short-term borrowing to manage cash flow
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

School funding in California remains highly dependent on growth in general fund, and large year-over-year revenue increases are likely behind us. Future revenues may be inadequate to cover increases in largely uncontrolled expenditures (increasing employer pension rates, step and column, medical premiums, inflation, special education, etc.). If an economic downturn or other unforeseen circumstances occur, a prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees, or worse.

### **Reserve Cap Changes**

Senate Bill 751 makes changes to EC 42127.01, which includes an additional “trigger” to the conditions under which the reserve cap would be required. The new condition requires the amount in the State’s Public School System Stabilization Account to be 3% or greater of the Proposition 98 amount in each preceding year (currently that dollar amount would be \$1.9 billion). Additional changes to the reserve cap, if triggered, raises the cap to 10%. SB 751 also exempts basic aid and small school districts (those with fewer than 2,501 ADA) from the reserve cap. The bill also clarifies that the cap applies only to the general fund (01) and special reserve fund (17) ending fund balances.

Due to some ambiguity in the bill language on how the 10% reserve would be calculated, the Governor’s signing message indicated cleanup legislation is needed. The clarifying legislation would specify that only the combined assigned and unassigned fund balances of a district would be used to meet the 10% reserve limit should the cap ever be triggered.

SB 751 does not modify the existing four conditions that must be met to allow a transfer to the Public School System Stabilization Account:

1. Prop. 98 is funded based on Test 1;
2. Prop. 98 maintenance factor created prior to 2014-15 is fully repaid;
3. Prop. 98 is sufficient for enrollment growth and statutory COLA; and

4. At least 8% of state general fund revenues must come from capital gains.

New

5. State's Public School System Stabilization Account is 3% or greater of the Proposition 98 amount in the preceding year.

The likelihood of meeting all conditions in a single year remains low but if this does come to pass, districts continue to have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period. Absent all triggers, districts do not have a reserve cap and are advised to manage and maintain prudent reserves as outlined in the preceding paragraphs of this section.

Changes to the Reserve Cap as provided under SB 751 take effect on January 1, 2018.

## Negotiations

The past several years of increased revenues have led to practices that increase the risk of fiscal insolvency for school districts, as noted below:

- Utilization of one-time funding, including the allocation of fund balance, for ongoing compensation increases, which will lead to significant structural deficits and threaten district solvency.
- Crafting multiyear settlement agreements that are not sustainable due to volatile future revenue projections. Negotiating based on uncertain future year revenues is not advised.

Numerous other risk factors on the horizon affect the affordability of collective bargaining agreements:

- The implementation of Affordable Care Act penalty requirements
- Costs associated with AB 1522 (expanded sick leave)
- AB 2393 requirements for classified differential pay
- Ongoing increases in the state minimum wage

Regardless of the economic environment, districts must be prepared to respond to employee requests for staff compensation and benefit increases. Nonetheless, fiscal solvency is paramount in negotiations and can only be maintained through careful and thorough study of district revenue and expenditure projections. Maintaining fiscal solvency while maximizing services to students with available financial resources will be a continuing challenge. It is inevitable that cost reductions will be required for many districts in the budget year and/or the out years of the multiyear financial projection period.

## Prop. 39 – Clean Energy Job Act

The state's 2017-18 adopted budget allocated \$376.2 million in funding to Prop. 39 for the 2017-18 fiscal year, which brings the five-year total to \$1.75 billion. In addition, the newly adopted SB 110 establishes an ongoing but modified version of the Clean Energy Job Creation Program that would be operative only if funds are appropriated for this purpose. SB 110 also appropriates any unallocated funding that will not be claimed by LEAs to support the following priorities:

- The first \$75 million would support school bus retrofit or replacement. Priority shall be to school districts and county offices operating the oldest school buses or school buses operating in disadvantaged communities.
- The next \$100 million would support a competitive program that provides low-interest and no-interest loans for eligible projects and technical assistance to improve energy efficiency and expand clean energy generation.
- Any remaining funds would support the ongoing, but modified, version of the Clean Energy Job Creation Program.

Updated information can be found at:

Source site: <http://www.energy.ca.gov/efficiency/proposition39/>

### Most recent important updates:

- All Annual Progress Reports from 2016 were available July 3, 2017 and due September 30, 2017.
- Current law requires LEAs to encumber Prop. 39 K-12 program allocations by the statutory deadline of **June 30, 2019**.
- The last date to submit energy expenditure plans to the Energy Commission is **February 26, 2018**.

Per California Department of Education (CDE), no contribution is needed to Resource 6230 because the apportionments cross fiscal years; a negative ending fund balance is allowable with explanation in the technical checks (scroll to the bottom of the page):

<http://www.cde.ca.gov/fg/ac/ac/sacsminutes110215.asp>

As of July 31, 2017 an updated entitlement schedule with payment and balances is available on the CDE website: <http://www.cde.ca.gov/fg/aa/ca/prop39cceja.asp>.

This report provides background on the Prop. 39 California Clean Energy Jobs Act K-12 Program and a summary of approved energy expenditure plans, completed projects, and projects soon to be completed, as reported by LEAs: <http://www.energy.ca.gov/2017publications/CEC-400-2017-001/CEC-400-2017-001-CMF.pdf>

## Child Care, Preschool and Transitional Kindergarten

Almost all the Governor's May Revision proposals for early childhood programs were adopted as part of the 2017-18 budget package. Specifically, the following significant proposals were approved:

- An 11% increase in the State Preschool and other direct-contracted child care and development standard reimbursement rate, effective July 1, 2017.
- An increase in the income eligibility threshold; 12-month eligibility established.
- Part-day State Preschool programs may enroll children with exceptional needs whose parents exceed income eligibility after all otherwise eligible children have been served.
- School districts are authorized to offer different instructional minutes for kindergarten and transitional kindergarten.
- Beginning April 1, 2018, 2,959 new State Preschool slots added.
- Beginning July 1, 2019, Title 22 licensing exemption is authorized for LEA-run State Preschools after a working group provides recommendations on existing Title 22 health and safety requirements that are not required under Title 5 or Title 24.

Proposals to allow flexibility in meeting minimum adult-to-student ratios and teacher education requirements were **not** approved.

## Local Control and Accountability Plan (LCAP) – Budget Implications and Considerations

The First Interim reporting period provides an opportunity for LEA leaders to review planned LCAP expenditures and progress toward implementation of LCAP actions and services. This collaborative assessment, performed by business and instructional teams, is essential to

determine the timing of implementation and expenditures related to programs and services the district has committed itself to for 2017-18.

Identifying potential differences between actual expenditures and listed LCAP expenditures will help facilitate discussions, both internally and with stakeholders, on why these differences exist. This will help to prepare the LCAP Annual Update and provide for meaningful engagement with stakeholders.

### **Dashboard Update**

In late November 2017, the CDE will release the next version of data for the California School Dashboard. The updated dashboard will include enhanced capabilities to enable easier access to student performance data for districts and stakeholders. Some of the enhancements include:

- Revised metrics for English Learner Progress and Academic Indicators
- Population of College/Career Indicator
- Release of Local Performance Indicators
- Ability to view data for all schools in a district from within the Reports section
- Printer-friendly reports
- Increased search functionality
- Mobile-friendly page displays
- High-quality Spanish translation

As districts assess progress toward implementation of planned actions and services, they also need to review progress toward meeting the goals and outcomes outlined in their LCAP. The Fall 2017 release of the California School Dashboard will provide data critical for the next update to the LCAP. Districts are advised to incorporate this information in their stakeholder engagement over the coming months.

## **Career Technical Education Facilities Program**

The Career Technical Education Facilities Program (CTEFP) provides funding to qualifying school districts and joint powers authorities (JPAs) for the construction of new facilities, modernization or reconfiguration of existing facilities, and equipment to integrate Career Technical Education (CTE) programs into comprehensive high schools.

Prop. 51 includes \$500 million to construct/modernize CTE facilities as well as purchase equipment on comprehensive high school sites. JPAs currently operating CTE programs may qualify for modernization funds.

On August 23, 2017, the State Allocation Board approved \$125 million for the next CTEFP funding cycle. Applications are now being accepted through November 29, 2017. This is a competitive grant process and applications must score at least 105 points to be considered for funding.

Applications for CTEFP funding occur in two stages. First, the applicant submits a grant application to the CDE. Upon receipt of a passing score, the applicant may submit a funding application to the Office of Public School Construction (OPSC). OPSC and CDE staff collaborated to develop the schedule for applications and funding as depicted below:

- Grant applications submitted to CDE September 27, 2017 through November 29, 2017.
- Grant application scores published by CDE February 14, 2018.
- Application for Career Technical Education Facility Funding (Form SAB 50-10) due to OPSC by close of business February 21, 2018.

For detailed information, please see the websites listed below:

CDE page for CTE Facilities Program: <http://www.cde.ca.gov/ls/fa/sf/careertech.asp>

OPSC page for CTE Facilities Program:

<http://www.dgs.ca.gov/opsc/Programs/careertechnicaleducationfacilitiesprogram.aspx>

## Summary

As stated in the introduction, this edition of the Common Message contains information for utilization in preparing the 2017-18 First Interim budget report. The Marin County Office of Education stands ready to support districts in your efforts to stay well informed, consider the impact of proposed and potential changes, both fiscal and programmatic, and adapt accordingly.

The greatest increases in LCFF are behind us. As funding for education flattens, we encourage districts to have contingency plans. Increases in retirement expense, greater focus on LCAP spending and minimal funding through Prop. 98 can quickly impact a district's financial status.

Thank you for your hard work and dedication towards ensuring your district's fiscal health and for all you do on behalf of the students of Marin County.

## 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 <sup>2</sup>	SSC Simulator <sup>2</sup>	SSC Simulator <sup>2</sup>
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 <sup>1</sup> (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	

<sup>1</sup> Either this percentage or the adopted State Budget gap percentage can be used for calculating movement toward class sizes of 24:1 at grades transitional kindergarten-3.

<sup>2</sup> For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.