



MEADOWS UNION SCHOOL DISTRICT

2017-2018 1st PERIOD INTERIM BUDGET REPORT

The following narrative provides administrative comments and notations for the 2017-2018 First Period Interim Budget for the Meadows Union School District as of October 31, 2017.

The First Period Interim Report is the time for school districts to look at all of their assumptions for the current year and to revise, evaluate, and update those assumptions. These assumptions might have changed due to the enactment of the State of California budget, actual enrollment versus project, any staff changes over the summer, and the incorporation of the closing of the previous year's fiscal books into the current year. Many factors can change, which will be discussed in this report.

This 1st Period Interim Budget provides actual revenues and expenditures through October 31, 2017, changes from the Revised Budget at Unaudited Actuals as of September 15, 2016, and the districts best projections to end the fiscal year June 30, 2017.

Some of the major changes include:

- The increase in Average Daily Attendance to reflect the additional students for the current year. The original budget based the revenue off of 468.64 MUSD ADA (not including Funded county program ADA) the First Interim is based upon 477.0 ADA. If the current enrollment and percentage of enrollment to ADA remains high, this ADA assumption could be higher. This increase in ADA also increased the revenues from the LCFF calculator in the current and next two years.
- The additional expense of new staff members. 1.5 FTE in teaching staff was added, as a custodian FTE. Adjustments were made too many salary and benefit object lines to reflect any adjustments which needed to be made.
- Expenses to STRS were decreased due to a clerical error in the original budget.
- Budget lines for books and supplies (4000's) and for services and other operating expenditures were updated. An example of this would be to have the corrected amount for the new textbook and the new purchase of Chrome Books, or iPads.
- Amounts in the restricted ending balance were incorporated into the current year budget. An example is the clean energy grant, which had a balance of \$57,659.90 at the end of 2016-2017. This dollar amount is now reflected in that grant to be spent of the first year of the financing for the energy project.

Other Assumptions are

- The LCFF calculation uses a rolling average based on the current year and two prior years

- County Office Funds transfer for ADA for county run programs
- Cola of 1.56%
- LCFF Gap Closed Percentage for 2017-18 @ 43.97%
- EPA funding amount for 2017-18 @ 23.5% of the statewide adjusted Revenue Limit
- One time discretionary funds from prior year mandates are finalized at \$147.32 per ADA
- Budgeted in both revenues and expenditures in the STRS On-Behalf amounts of \$203,000.
- Revenue changes to special education to reflect the advanced, July 2017 SELPA funding projections.

Included in this narrative are the SACS Financial Statements required by the California Department of Education including:

Fund Forms:

1. Form C 1-Interim Certification
2. Form 01-General Fund and Narrative
3. 2016-2017 Technical Review Checks

Supplemental Forms

- Form A 1-Average Daily Attendance
- CALPADS 1.17 Report-Fall 2017 Preliminary Counts
- Cash Flow Worksheets for 2017-2018
- Form MYP-Multi-Year Projections and Narrative
- Form SIAA-Summary of Inter-Fund Activities
- Special Education MOE
- LCFF-Local Control Funding Formula Calculator Worksheets to include:
 - ◆ Calculator
 - ◆ Summary
- Criteria and Standards

GENERAL FUND

2017-2018 Revised Assumptions

UNRESTRICTED	2017-2018 Board Approved Budget as of 9/15/16	2016- 2017 Revised Budget	Change(s)	Reason(s) for Change(s)
BEGINNING BALANCE	1,105,053.53	1,105,053.53	0.00	N/A
REVENUES:				
LCFF Sources	4,507,204.00	4,589,681	82,477.00	Reflects increase in ADA
Federal Revenue	0.00	0.00	0.00	No changes
State Revenue	151,608.41	152,856.41	1,248.00	Reflects increase in Mandated Costs
Local Revenues	6,900.00	6,900.00	0.00	No changes
Total Revenues	4,665,712.41	4,749,437.41	88,725.00	
EXPENDITURES:				
Certificated Salaries	1,978,529.20	2,047,439.20	68,910.00	Additional teacher, increase in class overages
Classified Salaries	654,327.61	664,748.99	10,421.38	Adjustments made, additional Custodian
Employee Benefits	1,334,971.11	1,213,929.35	(121,041.76)	Reduction of STRS due to original budget error
Books & Supplies	366,438.00	334,062.00	(32,376.00)	Reduced to reflect actual expenditures of Text Books, Chrome Books
Services & Operating	461,503.00	422,543.00	(38,960.00)	Reduced to reflect actual expenses for the remainder of the fiscal year
Capital Outlay	35,000.00	0.00	(35,000.00)	Reduced to reflect actual expenses for the remainder of the fiscal year
Other Outgo	32,020.03	32,020.03	0.00	Is the actual amount paid to ICOE for Students placed in county programs
Transfers of Indirect Costs	(47,720.61)	(47,720.61)	0.00	No changes
Total Expenditures	4,815,068.34	4,667,021.96	(148,046.38)	
Transfers In:	98,801.00	98,801.00	-	No changes
Transfers Out:	74,000.00	74,000.00	-	No changes
Contributions to Restricted Programs	(258,145.54)	(285,501.89)	27,356.35	Additional Staffing, and reduced revenues
Total Net Change	(382,700.47)	(178,285.44)		
Ending Balance	722,353.06	926,768.09	204,415.03	

2017-2018 Board Approved Budget as of 9/15/16				
RESTRICTED	2017- 2018 Revised Budget	Change(s)	Reason(s) for Change(s)	
BEGINNING BALANCE	131,298.74	131,298.74	0.00	N/A
REVENUES:				
LCFF Sources	0.00	0.00	0.00	No changes
Federal Revenue	379,921.84	389,926.68	10,004.84	Reflects carryover to Title 1
State Revenue	408,320.13	408,320.13	0.00	No changes
Local Revenues	105,276.00	97,003.00	(8,273.00)	Reflects lower revenue from SELPA
Total Revenues	893,517.97	895,249.81	1,731.84	
EXPENDITURES:				
Certificated Salaries	258,756.67	275,271.38	16,514.71	The difference between a half time and a full time Spec. Ed. teacher
Classified Salaries	290,452.05	290,452.05	0.00	No Change
Employee Benefits	383,671.05	386,322.40	2,651.35	Corresponds to new salaries
Books & Supplies	89,494.46	118,160.78	28,666.32	Amount reflects the restricted ending balances, which must be reflected in the budget
Services & Operating	105,122.97	196,123.42	91,000.45	Amount reflects the restricted ending balances, which must be reflected in the budget
Capital Outlay	8,000.00	8,000.00	0.00	No change
Other Outgo	-	-	-	
Transfers of Indirect Costs	37,720.61	37,720.61	0.00	No change
Total Expenditures	1,173,217.81	1,312,050.64	138,832.83	
Contributions to Restricted Programs	258,145.54	285,501.89	27,365.35	Additional Staffing, and reduced revenues
Total Net Change	-21,544.30	-334,882.42		
Ending Balance	109,744.64	0.00	109,744.64	

BUDGET RESERVES AND ENDING FUND BALANCES

2017-2018 Projected Totals			Total
General Fund	Unrestricted	Restricted	
July 1, 2016 Beginning Balance	\$1,105,053.53	\$131,298.74	1,236,352.27
Revenues minus Expenditures	(\$178,285.44)	(\$131,298.94)	(\$309,584.38)
June 30, 2017 Ending Balance	\$926,768.06	\$0.00	\$926,767.89
Components of Ending Fund Balance: Assignments and Designations			
Revolving Cash	\$600.00	\$0.00	\$600.00
Prepaid Expenditures	\$0.00	\$0.00	\$0.00
Assignments	\$0.00	\$0.00	\$0.00
Restricted Ending Balance	\$0.00	\$0.00	\$0.00
Reserve for Economic Uncertainties	\$926,168.06	\$0.00	\$926,167.89
	\$926,768.06	\$0.00	\$926,767.89

The District is expecting to close the 2017-2018 fiscal year with a total decrease to revenues over expenditures of -\$309,584.38 and a total ending fund balance of \$926,767.89.

In closing the District is in a better financial position than at the budget adopting. Increased ADA and the adjustment to the clerical error in the budget is having the greatest impact. This 1st Interim report is conservative. ADA, which is budgeted to increase, has the potential to even be higher and create greater revenue in this year and the next. Month 3 ADA is at 484.67, while the budget is at 477. This is one of the areas to watch and to make adjustments at the 2nd interim. Also areas of the budget such as classified salaries are also budgeted conservatively, especially with the hourly employees. With little history of the occurrences of the District throughout the year, a more prudent course of action is being used. All the budget lines will be adjusted at the 2nd Interim. The current year budget also has one-time revenues of the mandated cost reimbursements, but also the one-time expenditure of the text books. Both the revenue of the mandated costs reimbursements and the expenditure of the textbooks are not budgeted after this year. Negotiations have not yet settled for 2017-2018, which could change much of the assumptions. Health insurance costs did not increase this year, but STRS and PERS which both increased are incorporated into the budget.

Financial indicators show a possible increase in revenue for K-12 education over the budgeted amounts. However, until Governor Brown submits his 2018-2019 State budget in January, the current revenue forecasts are the most prudent. Meadows must be aware of all the factors which could affect the on-going fiscal health. Some of the factors are, the growth in PERS and STRS rates far exceed any COLA amounts, enrollment drives the revenues of the District, and the unknown on-going expenses of a new gym could all be factors in this health. The Board, staff, community, and public has to understand the importance of these factors.

Staff is recommending that the Board of Trustees adopt the First Period Interim Budget for 2017-2018 as a positive certification. This means Meadows can meet its' fiscal obligations for the current and two outgoing years, based upon the current set of assumptions.

Meadows Union School District
Narrative for First Period Interim

Multi-Year Projections

The following pages detail the assumptions made to create the Multiyear Projections for fiscal years 2018-2019 and 2019-2020. Sources used include information provided by the State, ICOE, School Services of California, Capital Advisors, and the district's best available knowledge at the time of preparation. This is a revision of the original July 1, 2017 multi-year projections which was built upon the best assumptions at that time.

Components of LCFF Including EPA and Property Taxes

Object Code & LCFF Sources	2017-2018	2018-2019	2019-2020
8011-State Aide	\$3,623,060	\$3,752,498	\$3,841,814
8012-EPA	569,672	545,430	545,430
8021-8048 Property Taxes	396,949	359,259	359,259
Total LCFF Source	\$4,589,681	\$4,657,187	\$4,746,504

Assumptions of the LCFF

	2017-2018	2018-2019	2019-2020
Average Daily Attendance	481.09	481.09	481.09
Gap Percentage Funding (SSC)		39.12%	41.60%
COLA on the target	1.56%	2.15%	2.35%

These two factors, ADA and the Gap percentage funding, can have the most effect on the dollars received from the formula. As month 3 ADA is higher than the 481.09, this is one of the assumptions which need to be looked at and adjusted. With the Governor's January budget around the corner, there is a chance of increased revenues and even a possibility of a fully funded LCFF formula. Based upon the LCFF calculator, a fully funded LCFF formula could bring in an additional \$100,000 per year. Again, this assumption will be updated when at the 2nd interim.

Un-Restricted Revenues

Comparing Revenues-<i>Un-Restricted</i>	2017-2018	2018-2019	2019-2020
LCFF/RL Sources	\$4,598,681	\$4,657,187	\$4,746,504
Federal Revenue	\$ -	\$ -	\$ -
Other State Revenue	\$ 152,856	\$ 83,768	\$ 92,000
Other Local Revenue	\$ 6,900	\$ 6,900	\$ 6,900
Transfers In	\$ 98,801	\$ 10,000	\$ 10,000
Contributions	(\$ 285,502)	(\$ 290,000)	(\$ 295,000)
Total	\$4,562,737	\$4,467,855	\$4,560,404
Difference from Prior Year		(94,882)	92,549

For 2018-2019, revenue from the one-time funding for mandated costs is not included. A teacher retirement incentive is in the last year for 2017-2018, so it is not part of the transfers in revenue. Contributions to restricted programs depend on restricted needs for the year. It is assumed it will increase slightly due to health and welfare and step and column increases.

Restricted Revenues

<i>Comparing Revenues-Restricted</i>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
LCFF/RL Sources	\$ -	\$ -	\$ -
Federal Revenue	\$ 389,926.68	\$ 379,922.68	\$ 390,000.00
Other State Revenue	\$ 408,320.13	\$ 408,320.13	\$ 401,545.81
Other Local Revenue	\$ 97,003.00	\$ 97,003.00	\$ 108,000.00
Contributions	\$ 285,501.89	\$ 290,000.00	\$ 295,000.00
Difference		-\$5,505.89	19,300.00

Explanations

The reduction to Federal revenue is due to no prior year carry-over from the current year. No changes are anticipated.

Other State reduction slightly decreased in 2019-2020

Local Revenues increase in 2019-2020 due to special education funding increase (COLA, ADA increases)

Contributions depend upon need during the year.

Restricted Expenditures

<i>Comparing Expenditures-Restricted</i>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
Certificated Salaries	\$ 275,271.38	\$ 282,771.38	\$ 287,771.38
Classified Salaries	\$ 290,452.05	\$ 290,452.05	\$ 295,452.05
Benefits	\$ 386,322.40	\$ 400,922.40	\$ 414,222.40
Books and Supplies	\$ 118,160.78	\$ 87,658.89	\$ 87,658.89
Services and Other Operating	\$ 196,123.42	\$ 81,441.09	\$ 81,441.09
Capital Outlay	\$ 8,000.00	\$ 0.00	\$ 0.00
Transfers of Indirect Costs	\$ 37,720.61	\$ 32,000.00	\$ 28,000.00
Total Expenditures	\$1,312,050.64	\$1,175,245.81	\$1,194,545.81
Net Increase (Decrease) In Fund Balance	(\$ 131,298.94)	\$0	\$0
Fund Balance			
Beginning	\$131,298.74	\$ 0.00	\$ 0.00
Ending	\$ 0.00	\$ 0.00	\$ 0.00

Explanations

Other than the special education program, restricted programs must stay within their revenues. This is the case with the restricted programs, and explains the reduction of books and supplies and services and other operating expenses. Adjustments have been made to certificated salaries for step and column, STRS increases, and health and welfare increases. It is assumed that the STRS rate will increase to 16.28% and 18.13% in 18-19 and 19-20. The health increase is assumed at a 5% increase each year. This increase when compared to the history of the health premium increases, is higher, however with the uncertainty of the Affordable Care Act, a more prudent increase is necessary.

Unrestricted Expenditures

<i>Comparing Expenditures-Un-Restricted</i>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
Certificated Salaries	\$2,047,439.20	\$2,080,421.20	\$2,117,421.20
Classified Salaries	\$ 664,748.99	\$ 662,748.99	\$ 672,748.99
Benefits	\$1,213,929.35	\$1,211,069.35	\$1,316,069.35
Books and Supplies	\$ 334,062.00	\$ 220,732.00	\$ 182,432.00
Services and Other Operating	\$ 422,543.00	\$ 420,043.00	\$ 425,000.00

Capital Outlay	\$	0.00	\$	0.00	\$	0.00
Other Outgo	\$	32,020.03	\$	33,214.00	\$	33,214.00
Transfers of Indirect Costs	\$	-47,720.61	\$	-42,000.00	\$	-38,000.00
Transfers Out	\$	74,000.00	\$	0.00	\$	0.00

Total Expenditures	\$4,741,021.96	\$4,585,465.54	\$4,708,885.54
Net Increase (Decrease) In Fund Balance	(\$ 178,285.44)	(\$ 117,610.54)	(\$ 148,481.54)

Fund Balance

Beginning	\$1,105,053.53	\$ 926,768.09	\$ 809,157.55
Ending	\$ 926,768.09	\$ 809,157.55	\$ 660,676.01

Available Reserves	15.31%	14.04%	10.28%
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Explanations

Adjustments have been made to certificated salaries for step and column, STRS increases, and health and welfare increases. Also to the classified salaries for step and column, PERS increases and health and welfare. The slight decrease in classified salaries is the reduction of expenses for the 2 months of the former business manager salary. It is assumed that the STRS rate will increase to 16.28% and 18.13%, and the PERS rate will increase 18.10% and 20.80% in 18-19 and 19-20. The health increase is assumed at a 5% increase each year. The health increase is assumed at a 5% increase each year. This increase when compared to the history of the health premium increases, is higher, however with the uncertainty of the Affordable Care Act, a more prudent increase is necessary. The expense of a teacher retirement incentive ends in the current year and is taken out of the multi-year. This explains both the reduction to the benefits and the reduction of the transfers out. Books and supplies decreased due to the bulk of the costs for both text books purchases and the purchase of Chrome books and iPads being paid in the current year. The expense for the financing of these are included, but decrease each year.

Conclusion

Meadows Union can approve this budget and multi-year with a positive certification. The District, based upon the current assumptions, can meet its fiscal obligations in the current year the next two years. With a district of this size, fiscal prudence must always be on the minds of administration and the Board of Trustees. A decrease in ADA, without a decrease of expenses could wipe out the reserves. A major facility need such as a roof, plumbing, or electrical could also do the same. On the positive side, as has been mentioned before, the potential for an increase in revenues for the current year due to increase in ADA does exist. Also, with the State revenues being over projection, the potential for increased revenues from the State in future years exists as well.

Multi-Year Projections: 1st Interim: 2017-2018

	2017-2018	2018-2019	2019-2020
Current Yr. Revenues	\$ 5,743,488	\$ 5,643,101	\$ 5,754,950
Current Yr. Expenses	\$ 6,053,073	\$ 5,760,711	\$ 5,903,431
Deficit/Surplus	\$ (309,584)	\$ (117,611)	\$ (148,482)
Beginning Balance	\$ 1,236,352	\$ 926,768	\$ 809,158
Ending Bal.	\$ 926,768	\$ 809,158	\$ 660,676

Categories	2017-2018 Projected Actuals			2018-2019			2019-2020		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF Sources 8010-8099	4,589,681.00	0.00	4,589,681.00	4,657,187.00	0.00	4,657,187.00	4,746,504.00	0.00	4,746,504.00
Federal 8100-8299	0.00	389,926.68	389,926.68	0.00	379,922.68	379,922.68	0.00	390,000.00	390,000.00
Other State 8300-8599	152,856.41	408,320.13	561,176.54	83,768.00	408,320.13	492,088.13	92,000.00	401,545.81	493,545.81
Local 8600-8799	6,900.00	97,003.00	103,903.00	6,900.00	97,003.00	103,903.00	6,900.00	108,000.00	114,900.00
Transfers In	98,801.00	0.00	98,801.00	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	-285,501.89	285,501.89	0.00	-290,000.00	290,000.00	0.00	-295,000.00	295,000.00	0.00
Total Revenues	4,562,736.52	1,180,751.70	5,743,488.22	4,467,855.00	1,175,245.81	5,643,100.81	4,560,404.00	1,194,545.81	5,754,949.81
Expenditures									
Certificated Salaries	2,047,439.20	275,271.38	2,322,710.58	2,080,421.20	282,771.38	2,363,192.58	2,117,421.20	287,771.38	2,405,192.58
Classified Salaries	664,748.99	290,452.05	955,201.04	662,748.99	290,452.05	953,201.04	672,748.99	295,452.05	968,201.04
Employee Benefits	1,213,929.35	386,322.40	1,600,251.75	1,211,069.35	400,922.40	1,611,991.75	1,316,069.35	414,222.40	1,730,291.75
Books & Supplies	334,062.00	118,160.78	452,222.78	220,732.00	87,658.89	308,390.89	182,432.00	87,658.89	270,090.89
Contracted Services	422,543.00	196,123.42	618,666.42	420,043.00	81,441.09	501,484.09	425,000.00	81,441.09	506,441.09
Capital Outlay	0.00	8,000.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo -Excluding Transfers of Direct Costs	32,020.03	0.00	32,020.03	32,451.00	0.00	32,451.00	33,214.00	0.00	33,214.00
Other Outgo- Transfers of Direct Costs	-47,720.61	37,720.61	-10,000.00	-42,000.00	32,000.00	-10,000.00	-38,000.00	28,000.00	-10,000.00
Transfers Out	74,000.00	0.00	74,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	4,741,021.96	1,312,050.64	6,053,072.60	4,585,465.54	1,175,245.81	5,760,711.35	4,708,885.54	1,194,545.81	5,903,431.35
Net Increase/Decrease to Fund Balance	-178,285.44	-131,298.94	-309,584.38	-117,610.54	0.00	-117,610.54	-148,481.54	0.00	-148,481.54
BEGINNING BALANCE	1,105,053.53	131,298.74	1,236,352.27	926,768.09	-0.20	926,767.89	809,157.55	0.00	809,157.55
Net Change	-178,285.44	-131,298.94	-309,584.38	-117,610.54	0.00	-117,610.54	-148,481.54	0.00	-148,481.54
ENDING BALANCE	926,768.09	-0.20	926,767.89	809,157.55	-0.20	809,157.35	660,676.01	0.00	660,676.01

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 12, 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: David Ostermann Telephone: 760-352-7512 Ext. 1055
Title: Business Manager E-mail: David.Ostermann@meadowsunion.c

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:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• 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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits	G	G	G	G
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund	G	G	G	G
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,503,181.00	4,507,204.00	1,186,493.06	4,589,681.00	82,477.00	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	180,115.00	151,608.41	0.00	152,856.41	1,248.00	0.8%
4) Other Local Revenue		8600-8799	6,900.00	6,900.00	1,921.27	6,900.00	0.00	0.0%
5) TOTAL, REVENUES			4,690,196.00	4,665,712.41	1,188,414.33	4,749,437.41		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,983,166.20	1,978,529.20	665,635.57	2,047,439.20	(68,910.00)	-3.5%
2) Classified Salaries		2000-2999	654,327.61	654,327.61	206,873.81	664,748.99	(10,421.38)	-1.6%
3) Employee Benefits		3000-3999	1,331,299.11	1,334,971.11	384,730.87	1,213,929.35	121,041.76	9.1%
4) Books and Supplies		4000-4999	290,338.00	366,438.00	242,919.86	334,062.00	32,376.00	8.8%
5) Services and Other Operating Expenditures		5000-5999	446,303.00	461,503.00	131,892.99	422,543.00	38,960.00	8.4%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	0.00	0.00	35,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,020.03	32,020.03	8,972.00	32,020.03	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(48,150.50)	(47,720.61)	(1,559.13)	(47,720.61)	0.00	0.0%
9) TOTAL, EXPENDITURES			4,724,303.45	4,815,068.34	1,639,465.97	4,667,021.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(34,107.45)	(149,355.93)	(451,051.64)	82,415.45		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	98,801.00	98,801.00	0.00	98,801.00	0.00	0.0%
b) Transfers Out		7600-7629	74,000.00	74,000.00	0.00	74,000.00	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	(254,261.37)	(258,145.54)	0.00	(285,501.89)	(27,356.35)	10.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(229,460.37)	(233,344.54)	0.00	(260,700.89)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(263,567.82)	(382,700.47)	(451,051.64)	(178,285.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,105,053.53	1,105,053.53		1,105,053.53	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)			1,105,053.53	1,105,053.53		1,105,053.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,105,053.53	1,105,053.53		1,105,053.53		
2) Ending Balance, June 30 (E + F1e)			841,485.71	722,353.06		926,768.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	841,485.71	722,353.06		926,768.09		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,633,707.00	3,649,547.00	996,436.00	3,623,060.00	(26,487.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	563,581.00	558,944.00	142,275.00	569,672.00	10,728.00	1.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,997.00	3,994.00	0.00	4,119.00	125.00	3.1%
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	379,921.00	366,335.00	0.00	409,441.00	43,106.00	11.8%
Unsecured Roll Taxes		8042	39,474.00	40,036.00	46,348.41	47,902.00	7,866.00	19.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,916.00	5,763.00	1,433.65	5,763.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(117,415.00)	(117,415.00)	0.00	(107,966.00)	9,449.00	-8.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	37,690.00	37,690.00	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			4,503,181.00	4,507,204.00	1,186,493.06	4,589,681.00	82,477.00	1.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,503,181.00	4,507,204.00	1,186,493.06	4,589,681.00	82,477.00	1.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	110,862.00	82,355.41	0.00	83,603.41	1,248.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	67,958.00	67,958.00	0.00	67,958.00	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	1,295.00	1,295.00	0.00	1,295.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			180,115.00	151,608.41	0.00	152,856.41	1,248.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	5,500.00	5,500.00	1,824.44	5,500.00	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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,400.00	1,400.00	96.83	1,400.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,900.00	6,900.00	1,921.27	6,900.00	0.00	0.0%
TOTAL, REVENUES			4,690,196.00	4,665,712.41	1,188,414.33	4,749,437.41	83,725.00	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,687,341.00	1,682,704.00	565,368.15	1,751,614.00	(68,910.00)	-4.1%
Certificated Pupil Support Salaries		1200	39,328.20	39,328.20	11,652.80	39,328.20	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	253,617.00	253,617.00	87,654.62	253,617.00	0.00	0.0%
Other Certificated Salaries		1900	2,880.00	2,880.00	960.00	2,880.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,983,166.20	1,978,529.20	665,635.57	2,047,439.20	(68,910.00)	-3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	140,927.83	140,927.83	38,804.55	140,927.83	0.00	0.0%
Classified Support Salaries		2200	230,064.78	230,064.78	72,557.45	236,997.16	(6,932.38)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	107,694.00	107,694.00	45,682.68	107,694.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	126,661.00	126,661.00	38,179.55	124,250.00	2,411.00	1.9%
Other Classified Salaries		2900	48,980.00	48,980.00	11,649.58	54,880.00	(5,900.00)	-12.0%
TOTAL, CLASSIFIED SALARIES			654,327.61	654,327.61	206,873.81	664,748.99	(10,421.38)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	413,689.07	413,689.07	95,997.30	313,993.72	99,695.35	24.1%
PERS		3201-3202	71,343.73	71,343.73	22,924.07	73,453.46	(2,109.73)	-3.0%
OASDI/Medicare/Alternative		3301-3302	96,927.72	96,927.72	23,556.07	79,283.78	17,643.94	18.2%
Health and Welfare Benefits		3401-3402	565,308.24	565,308.24	139,962.07	558,668.98	6,639.26	1.2%
Unemployment Insurance		3501-3502	1,319.08	1,319.08	426.78	1,350.47	(31.39)	-2.4%
Workers' Compensation		3601-3602	39,391.38	39,391.38	12,780.58	40,007.05	(615.67)	-1.6%
OPEB, Allocated		3701-3702	55,459.89	55,459.89	0.00	55,459.89	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	3,672.00	1,224.00	3,852.00	(180.00)	-4.9%
Other Employee Benefits		3901-3902	87,860.00	87,860.00	87,860.00	87,860.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,331,299.11	1,334,971.11	384,730.87	1,213,929.35	121,041.76	9.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	135,000.00	140,000.00	140,419.00	135,736.00	4,264.00	3.0%
Materials and Supplies		4300	116,788.00	152,388.00	58,962.84	136,476.00	15,912.00	10.4%
Noncapitalized Equipment		4400	38,550.00	74,050.00	43,538.02	61,850.00	12,200.00	16.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			290,338.00	366,438.00	242,919.86	334,062.00	32,376.00	8.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,500.00	13,500.00	1,417.30	11,500.00	2,000.00	14.8%
Dues and Memberships		5300	9,000.00	9,000.00	7,300.41	8,500.00	500.00	5.6%
Insurance		5400-5450	30,351.00	32,351.00	32,033.10	32,351.00	0.00	0.0%
Operations and Housekeeping Services		5500	88,700.00	89,700.00	26,426.28	70,200.00	19,500.00	21.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,000.00	65,300.00	25,855.64	59,000.00	6,300.00	9.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	236,512.00	240,412.00	36,119.13	229,752.00	10,660.00	4.4%
Communications		5900	11,240.00	11,240.00	2,741.13	11,240.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			446,303.00	461,503.00	131,892.99	422,543.00	38,960.00	8.4%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	35,000.00	35,000.00	0.00	0.00	35,000.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,000.00	35,000.00	0.00	0.00	35,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	32,020.03	32,020.03	8,972.00	32,020.03	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			32,020.03	32,020.03	8,972.00	32,020.03	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(38,150.50)	(37,720.61)	(1,559.13)	(37,720.61)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(48,150.50)	(47,720.61)	(1,559.13)	(47,720.61)	0.00	0.0%
TOTAL, EXPENDITURES			4,724,303.45	4,815,068.34	1,639,465.97	4,667,021.96	148,046.38	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	98,801.00	98,801.00	0.00	98,801.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			98,801.00	98,801.00	0.00	98,801.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	74,000.00	74,000.00	0.00	74,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			74,000.00	74,000.00	0.00	74,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(254,261.37)	(258,145.54)	0.00	(285,501.89)	(27,356.35)	10.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(254,261.37)	(258,145.54)	0.00	(285,501.89)	(27,356.35)	10.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(229,460.37)	(233,344.54)	0.00	(260,700.89)	(27,356.35)	11.7%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	390,119.72	379,921.84	31,375.00	389,926.68	10,004.84	2.6%
3) Other State Revenue		8300-8599	361,397.60	408,320.13	14,448.22	408,320.13	0.00	0.0%
4) Other Local Revenue		8600-8799	105,276.00	105,276.00	18,374.00	97,003.00	(8,273.00)	-7.9%
5) TOTAL, REVENUES			856,793.32	893,517.97	64,197.22	895,249.81		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	253,763.38	258,756.67	103,010.51	275,271.38	(16,514.71)	-6.4%
2) Classified Salaries		2000-2999	289,385.75	290,452.05	56,055.80	290,452.05	0.00	0.0%
3) Employee Benefits		3000-3999	348,421.21	383,671.05	39,888.55	386,322.40	(2,651.35)	-0.7%
4) Books and Supplies		4000-4999	82,596.27	89,494.46	10,409.06	118,160.78	(28,666.32)	-32.0%
5) Services and Other Operating Expenditures		5000-5999	107,255.88	105,122.97	91,288.34	196,123.42	(91,000.45)	-86.6%
6) Capital Outlay		6000-6999	0.00	8,000.00	6,710.19	8,000.00	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	38,150.50	37,720.61	1,559.13	37,720.61	0.00	0.0%
9) TOTAL, EXPENDITURES			1,119,572.99	1,173,217.81	308,921.58	1,312,050.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(262,779.67)	(279,699.84)	(244,724.36)	(416,800.83)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	254,261.37	258,145.54	0.00	285,501.89	27,356.35	10.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			254,261.37	258,145.54	0.00	285,501.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,518.30)	(21,554.30)	(244,724.36)	(131,298.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	131,298.74	131,298.74		131,298.74	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)								
			131,298.74	131,298.74		131,298.74		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			131,298.74	131,298.74		131,298.74		
2) Ending Balance, June 30 (E + F1e)								
			122,780.44	109,744.44		(0.20)		
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	122,780.64	109,744.64		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	(0.20)	(0.20)		(0.20)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	52,463.00	52,463.00	0.00	52,463.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
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	147,934.48	137,736.60	0.00	137,736.60	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	129,840.00	129,840.00	31,375.00	139,844.84	10,004.84	7.7%
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	35,132.24	35,132.24	0.00	35,132.24	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	24,750.00	24,750.00	0.00	24,750.00	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%
TOTAL, FEDERAL REVENUE			390,119.72	379,921.84	31,375.00	389,926.68	10,004.84	2.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	21,237.00	21,237.00	0.00	21,237.00	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	150,000.00	163,800.00	0.00	163,800.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	190,160.60	223,283.13	14,448.22	223,283.13	0.00	0.0%
TOTAL, OTHER STATE REVENUE			361,397.60	408,320.13	14,448.22	408,320.13	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	105,276.00	105,276.00	18,374.00	97,003.00	(8,273.00)	-7.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,276.00	105,276.00	18,374.00	97,003.00	(8,273.00)	-7.9%
TOTAL, REVENUES			856,793.32	893,517.97	64,197.22	895,249.81	1,731.84	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	198,250.91	202,057.25	78,355.16	218,489.25	(16,432.00)	-8.1%
Certificated Pupil Support Salaries		1200	55,512.47	56,699.42	24,655.35	56,782.13	(82.71)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			253,763.38	258,756.67	103,010.51	275,271.38	(16,514.71)	-6.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	244,398.29	244,738.75	50,110.08	244,738.75	0.00	0.0%
Classified Support Salaries		2200	36,484.16	37,210.00	3,635.89	37,210.00	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	8,503.30	8,503.30	2,309.83	8,503.30	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			289,385.75	290,452.05	56,055.80	290,452.05	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	205,647.55	240,293.26	13,133.08	242,520.85	(2,227.59)	-0.9%
PERS		3201-3202	25,690.23	25,690.23	4,994.41	25,690.23	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,274.66	24,264.23	5,846.66	24,472.49	(208.26)	-0.9%
Health and Welfare Benefits		3401-3402	84,537.26	85,011.34	13,345.43	85,011.34	0.00	0.0%
Unemployment Insurance		3501-3502	316.91	319.31	79.15	319.31	0.00	0.0%
Workers' Compensation		3601-3602	7,954.60	7,804.68	2,363.82	8,020.18	(215.50)	-2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	288.00	126.00	288.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			348,421.21	383,671.05	39,888.55	386,322.40	(2,651.35)	-0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,887.00	16,887.00	0.00	22,812.39	(5,925.39)	-35.1%
Materials and Supplies		4300	29,709.27	33,607.46	6,709.26	61,348.39	(27,740.93)	-82.5%
Noncapitalized Equipment		4400	36,000.00	39,000.00	3,699.80	34,000.00	5,000.00	12.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			82,596.27	89,494.46	10,409.06	118,160.78	(28,666.32)	-32.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,100.00	3,800.00	2,278.35	3,800.00	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	68,173.32	93,500.45	(93,500.45)	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	104,155.88	101,322.97	20,747.08	98,822.97	2,500.00	2.5%
Communications		5900	0.00	0.00	89.59	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,255.88	105,122.97	91,288.34	196,123.42	(91,000.45)	-86.6%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	8,000.00	6,710.19	8,000.00	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	8,000.00	6,710.19	8,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	38,150.50	37,720.61	1,559.13	37,720.61	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,150.50	37,720.61	1,559.13	37,720.61	0.00	0.0%
TOTAL, EXPENDITURES			1,119,572.99	1,173,217.81	308,921.58	1,312,050.64	(138,832.83)	-11.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	254,261.37	258,145.54	0.00	285,501.89	27,356.35	10.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			254,261.37	258,145.54	0.00	285,501.89	27,356.35	10.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			254,261.37	258,145.54	0.00	285,501.89	(27,356.35)	10.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,503,181.00	4,507,204.00	1,186,493.06	4,589,681.00	82,477.00	1.8%
2) Federal Revenue		8100-8299	390,119.72	379,921.84	31,375.00	389,926.68	10,004.84	2.6%
3) Other State Revenue		8300-8599	541,512.60	559,928.54	14,448.22	561,176.54	1,248.00	0.2%
4) Other Local Revenue		8600-8799	112,176.00	112,176.00	20,295.27	103,903.00	(8,273.00)	-7.4%
5) TOTAL, REVENUES			5,546,989.32	5,559,230.38	1,252,611.55	5,644,687.22		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,236,929.58	2,237,285.87	768,646.08	2,322,710.58	(85,424.71)	-3.8%
2) Classified Salaries		2000-2999	943,713.36	944,779.66	262,929.61	955,201.04	(10,421.38)	-1.1%
3) Employee Benefits		3000-3999	1,679,720.32	1,718,642.16	424,619.42	1,600,251.75	118,390.41	6.9%
4) Books and Supplies		4000-4999	372,934.27	455,932.46	253,328.92	452,222.78	3,709.68	0.8%
5) Services and Other Operating Expenditures		5000-5999	553,558.88	566,625.97	223,181.33	618,666.42	(52,040.45)	-9.2%
6) Capital Outlay		6000-6999	35,000.00	43,000.00	6,710.19	8,000.00	35,000.00	81.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,020.03	32,020.03	8,972.00	32,020.03	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			5,843,876.44	5,988,286.15	1,948,387.55	5,979,072.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(296,887.12)	(429,055.77)	(695,776.00)	(334,385.38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	98,801.00	98,801.00	0.00	98,801.00	0.00	0.0%
b) Transfers Out		7600-7629	74,000.00	74,000.00	0.00	74,000.00	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			24,801.00	24,801.00	0.00	24,801.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(272,086.12)	(404,254.77)	(695,776.00)	(309,584.38)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,236,352.27	1,236,352.27		1,236,352.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,236,352.27	1,236,352.27		1,236,352.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,236,352.27	1,236,352.27		1,236,352.27		
2) Ending Balance, June 30 (E + F1e)			964,266.15	832,097.50		926,767.89		
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	122,780.64	109,744.64		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	841,485.71	722,353.06		926,768.09		
Unassigned/Unappropriated Amount		9790	(0.20)	(0.20)		(0.20)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,633,707.00	3,649,547.00	996,436.00	3,623,060.00	(26,487.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	563,581.00	558,944.00	142,275.00	569,672.00	10,728.00	1.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,997.00	3,994.00	0.00	4,119.00	125.00	3.1%
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	379,921.00	366,335.00	0.00	409,441.00	43,106.00	11.8%
Unsecured Roll Taxes		8042	39,474.00	40,036.00	46,348.41	47,902.00	7,866.00	19.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,916.00	5,763.00	1,433.65	5,763.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(117,415.00)	(117,415.00)	0.00	(107,966.00)	9,449.00	-8.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	37,690.00	37,690.00	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			4,503,181.00	4,507,204.00	1,186,493.06	4,589,681.00	82,477.00	1.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,503,181.00	4,507,204.00	1,186,493.06	4,589,681.00	82,477.00	1.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	52,463.00	52,463.00	0.00	52,463.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	147,934.48	137,736.60	0.00	137,736.60	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	129,840.00	129,840.00	31,375.00	139,844.84	10,004.84	7.7%
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	35,132.24	35,132.24	0.00	35,132.24	0.00	0.0%