



2017-18 Second Interim



Hemet Elementary—Spring 2017

Business Services

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State Financial Outlook

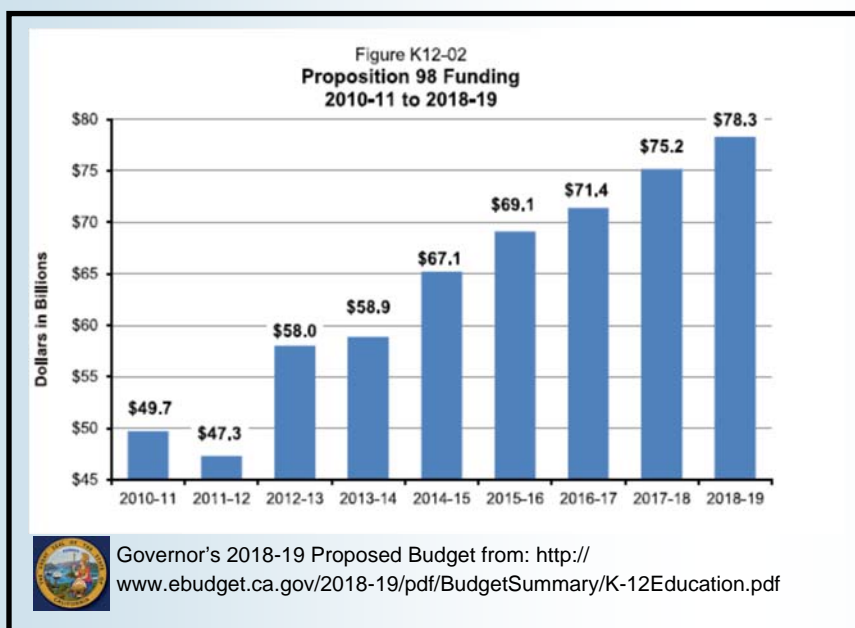
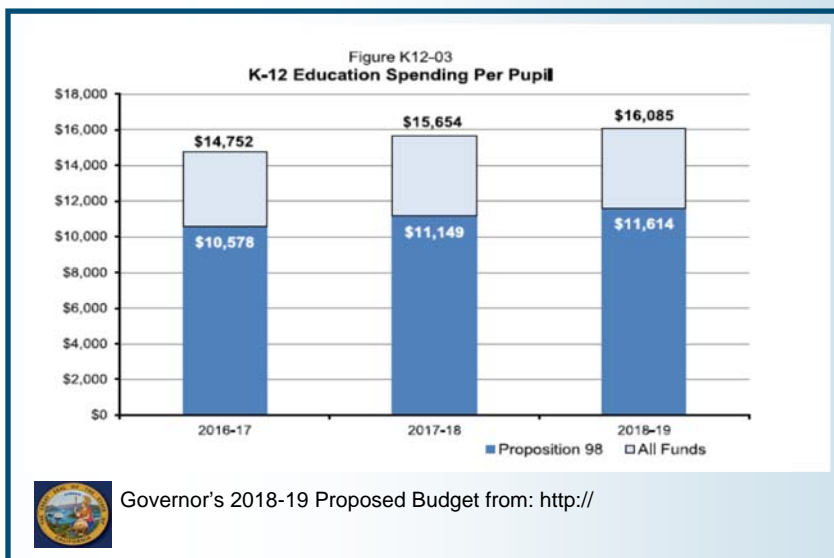
The Governor presented his 2018-19 budget proposal to the Legislature on January 10, 2018. The proposed 2018-19 budget for the State show revenues and transfers are projected to increase by 2.0% to just under \$129.8 billion and expenses are expected to increase by 4.1% to \$131.7 billion. This will drop the State's general fund ending balance down by \$1.9 billion to \$3.453 billion.

In addition, the Governor's 2018-19 budget proposal adds \$3.5 billion to its Rainy Day fund bringing it up to \$13.5 billion which is the maximum amount allowed by the State Constitution.

The new budget includes the proposal to fully fund the Local Control Funding Formula in 2018-19, two years ahead of schedule. \$5.7 billion in one-time funding to pay down mandate reimbursement debts which equates to about \$295 per ADA for K-12 school districts is also included in the January budget plan. Funding to provide additional support for Career Technical Education programs, assistance to Special Education Local Plan Areas (SELPA), retention and recruiting teachers, and school facilities is also included in the budget plan.

Another piece of the January Budget includes a proposal that offers financial support for the accountability system that corresponds to the LCFF. The budget plan includes a \$70 million investment to implement a state system of support funding to help county offices facilitate improvement at the district level through differentiated assistance and funding for the California Collaborative for Educational Excellence (CCEE). Both initiatives offer support and guidance to districts in LCAP development, as well as data collection and analysis. Hemet USD is currently working with Riverside County Office of Education under differentiated assistance and participates in regional CCEE meetings.

A cost-of-living adjustment (COLA) of 2.51% to Proposition 98 categorical programs, including Special Education and Child Nutrition is factored into the new year budget at a projected cost of \$133.5 million.



Executive Summary

BACKGROUND

The Education Code of the State of California requires that school districts submit to their County Office of Education interim financial reports at least twice a year. The Second Interim report reflects the current financial status of the District as of January 31, as well as budget revisions based on expenditure and revenue trends and other available information. The Second Interim financial report must be approved by each district's Governing Board by March 17th. More concrete data is available for the Second Interim financial report than was available for the First Interim report that was presented to the Board in December. In a typical year, budget projections contained in the Second Interim report should be closely aligned with the District's final actual revenues and expenditures reported at the close of the fiscal year.

Based on the financial information provided in the interim reports, the Board and Superintendent must certify the District's financial condition as either positive—will meet its financial obligations for the current and two subsequent years; qualified—may not meet its financial obligations for the current or two subsequent years; or negative—will be unable to meet its financial obligations for the current or two subsequent years

FISCAL OVERVIEW

Overall combined general fund revenues and other sources are projected to increase by \$2.52 million or just under 1.0% from January 31 budgeted levels to a total of \$267.3 million. Expenditures and other uses are being increased by \$1.96 million for a total of \$276.5 million. While all projections for budgeted revenue and expenditure amounts, especially in the Restricted General Fund may not come to bear, expense budgets in most cases have been revised to cover potential obligations based on current trends.

With the proposed changes to both revenue and expenditure budgets at Second Interim, the combined general fund ending balance is expected to decrease by almost \$9.3 million. Of the \$9.3 million in deficit spending, \$2.15 million is related to spending down of various one-time restricted programs including the Educator Effectiveness and Prop 39 Clean Energy Jobs Act grants.

Increases to revenue budgets are related to ADA growth, changes in the LCFF gap percentage rate, and adjustments to miscellaneous state, federal and local revenues. Adjustments are proposed to budgeted amounts in all expenditure categories to better reflect where anticipated costs will occur and to account for increases in restricted categorical program awards.

County Offices of Education, School Services of California (SSC), Fiscal Crisis Management Advisory Team (FCMAT), Riverside County Schools Advocacy Association (RCSAA) and other groups continue to advise school districts on best assumptions to use when developing their budgets. Assumptions include LCFF gap funding percentages, lottery per ADA rates, cost of living adjustment (COLA) factors and recommended reserves. Many of these groups have advised districts to set aside a reserve equal to the subsequent year's LCFF gap funding because the funding the LCFF gap is not mandated through legislation. These advisory groups also recommend districts set reserve levels higher than the state minimum to help lower borrowing costs for capital expenditures, improve its credit rating, and to avoid periods of cash shortfalls when temporary cash loans would be necessary. In response to these recommendations, the District has established a reserve level of 5.0%.

Hemet Unified will be self-certifying its financial status as 'positive' for the 2017-18 Second Interim Report. A positive certification means the District projects it will have sufficient funds to meet its obligations in the current and two subsequent fiscal years based on a variety of assumptions applied to the multi-year projections.



The District has used assumptions provided by various agencies and education advocacy groups, including the California Department of Finance, FCMAT, School Services of California and the Riverside County Office of Education in developing its current year budget and projections for the two following years. For its LCFF calculations, the District relies on the Department of Finance for the current year and 2018-19 gap percentages. Because the Governor has proposed fully funding the LCFF in 2018-19, the gap percentage is not a factor in the multi-year projections after 2018-19.

Assumptions impacting revenues include COLA, LCFF gap funding percentages, district ADA, enrollment and unduplicated counts. The COLA for 2017-18 is set at 1.56% and the LCFF gap is funded at 44.97%. The current year gap percentage brings Hemet USD over 96% of the way toward being fully funded under LCFF. For 2018-19, COLA is projected at 2.51% and the remaining LCFF gap will be closed with the Governor’s proposal to fully fund LCFF two years ahead of schedule. 2019-20 projections assume a COLA of 2.41%.

On the expenditure side, current year assumptions include expenditure plans outlined in the Local Control Accountability Plan for use of supplemental and concentration funds provided under the Local Control Funding Formula. Other expenditures for 2017-18 are maintained from prior year levels with changes for increases to rates and growth. For multi-year projection planning purposes, an additional \$6.0 million is added across all expenditure categories to account for anticipated increases in supplemental and concentration grant revenues in 2018-19 and another \$1.6 million in 2019-20. These projections will be updated during the 2018-19 budget development process when more information is available regarding planned 2018-19 LCAP expenditures supported by the supplemental and concentration portion of the District’s LCFF. A 4% salary increase for classified bargaining unit members has been factored into the current year spending plan. In addition, a 1% reduction to salaries and benefits for all employees has been factored into the 2018-19 expenditure estimates as an agreement for a temporary pay increase in exchange for two additional work days terminates on June 30, 2018 along with a reduction of 20 certificated positions resulting from planned adjustments to staffing levels.



Dartmouth Girls Volleyball Team

Using these assumptions, the District anticipates it will have sufficient funds to meet its financial obligations through 2019-20. Hemet USD expects to see an end to deficit spending in 2018-19 when LCFF is fully funded and to maintain a positive financial status through 2019-20. The District does not expect to have any temporary loans to other funds outstanding as of June 30, 2018 and \$7.9 million in Tax Revenue Anticipation Notes (TRANS) that was borrowed in July 2017 will be fully repaid by the end of April 2018.

SECOND INTERIM SUMMARY

Changes from the January 31 board approved operating budget:

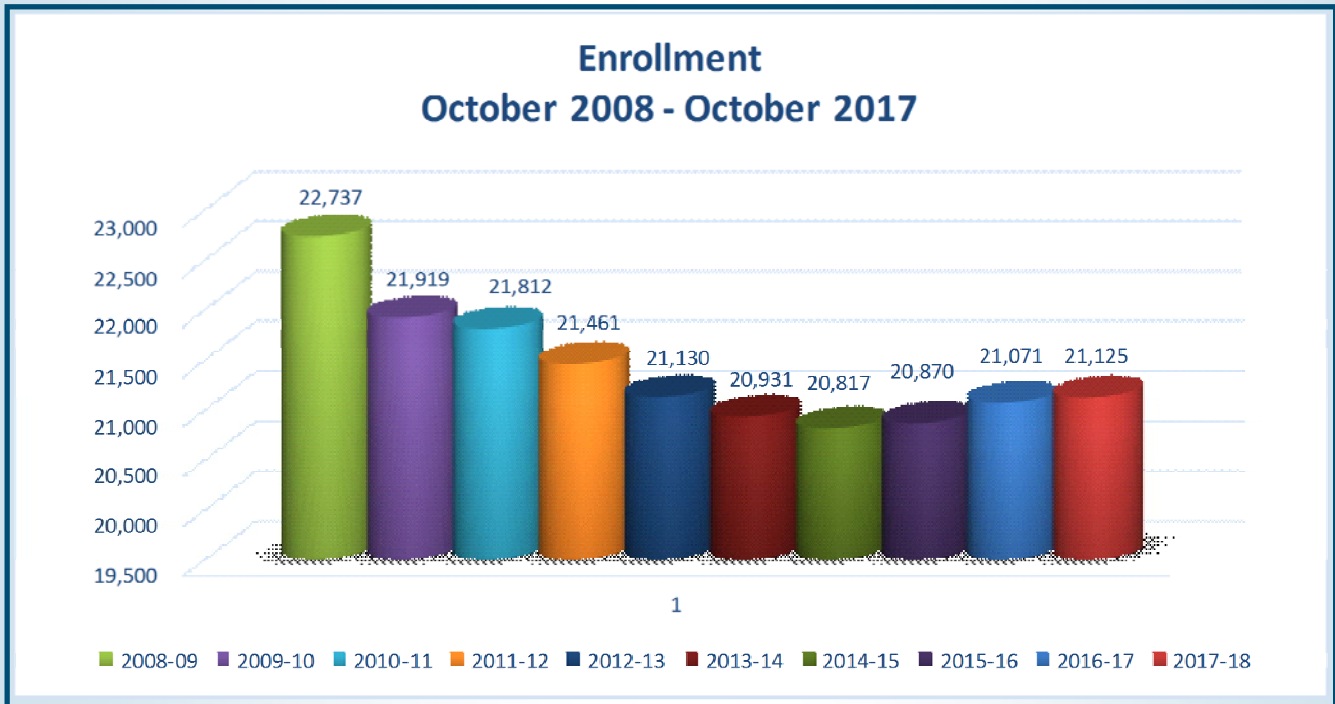
- LCFF revenues increase by \$614,995
- Federal, state and local revenue increase by \$1.9 million
- No change to Transfers In/Other Sources
- Expenditures increase by \$1,662,425
- Transfers Out/Other Uses increase by \$200,000
- The Combined General Fund ending balance is projected to increase by \$657,318

Combined General Fund	
LCFF	\$ 614,995
Federal, State, and Local Revenue	1,904,748
Sources/Transfers In	-0-
Change in Revenue	\$ 2,519,743
Change in Expenditures/Uses	\$ 1,862,425
Change in Fund Balance (Revenue minus Expenses)	\$ 657,318



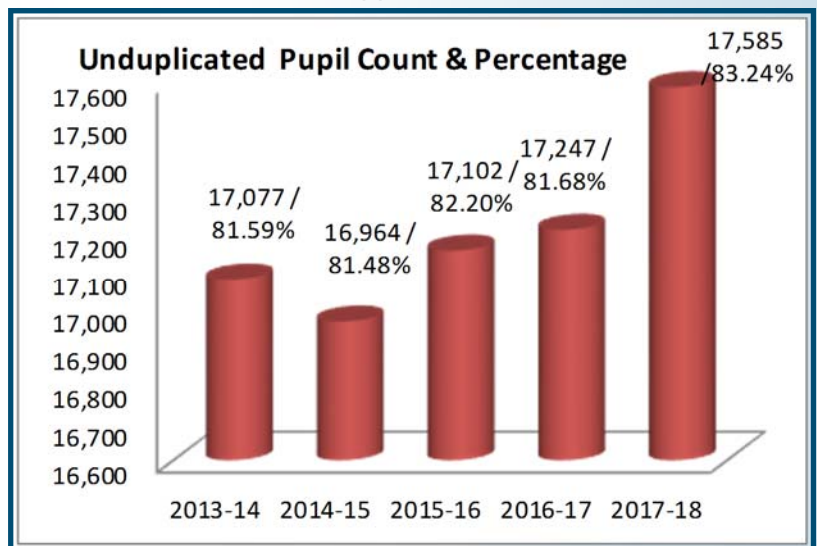
Enrollment and ADA

The CalPADs data certified in late January shows Hemet USD reported a total of 21,125 students enrolled in district and non-public schools. This is up 35 students from the preliminary enrollment estimated in the District's First Interim report. Enrollment numbers are slightly less than the 21,176 originally budgeted and up by 54 students over the prior year. Enrollment is just under the total reported in 2012-13. At its peak in 2006-07, district enrollment reached 23,541.



The District's 2017-18 P-2 ADA is currently projected at 20,016 and includes students in district non-charter schools, county programs, non-public schools and special education extended year programs. ADA is used as the basis for calculating the District's Local Control Funding Formula (LCFF) dollars.

Other student enrollment data that is important for revenue purposes is the unduplicated pupil percentage (UPP). The UPP is the percentage of district students that are identified as low income, English learners, foster or homeless youth. This information is used to calculate the District's supplemental and concentration funding under LCFF. According to data certified to CalPADS in late January 2018, the number of Hemet USD students in these categories total 17,585 and make up 83.24% of the District's student population. The LCFF calculation for the Second Interim is based on the more preliminary numbers available prior to January 31. At that time, enrollment was reported at 21,090 and the unduplicated pupil count was 17,443 with a three-year rolling average of 82.20%. Adjustments will be made to LCFF projections based on the updated CalPADS enrollment data in the District's estimated actuals report prepared toward the end of the current budget year.



Second Interim Budget Revisions

COMBINED GENERAL FUND

Revenues

Total general fund revenues in Hemet USD's First Interim were projected at \$260.2 million and remained unchanged as of January 31. For Second Interim revisions, \$2.5 million is added to revenue, bringing the new revised revenue budget to \$262.7 million. Increases have been made to all revenue categories.

Local Control Funding Formula (LCFF)

LCFF revenue as of the Second Interim is projected at \$203.3 million in the unrestricted general fund. Local taxes, including transfers to charters for in-lieu payments are estimated to make up \$26.8 million of this year's total LCFF funding. Proposition 30 revenues will total \$25.6 million and \$175.7 million will come as state aid. This is an increase of \$614,995 from January 31 estimates. Increases in LCFF revenues are related to an increase in ADA projections as well as an increase to the LCFF gap funding percentage that was announced January with the release of the Governor's 2018-19 budget proposal. The LCFF gap percentage grew from 43.19% in the enacted budget to 44.97% in January.

A calculation worksheet provided by Fiscal Crisis and Management Assistant (FCMAT) in conjunction with the California Department of Education (CDE) is used to project Hemet Unified's LCFF apportionment. A copy of the calculation is included in the appendix of this report. The formula adds in grade span adjustments (GSA) for class size reduction for grades K-3 and career technical education for grades 9-12. In addition, schools receive supplemental funding at 20% of the base rate for unduplicated students counted as eligible for free and reduced meals, English learners, foster or homeless youth. A concentration grant of 50% of the base rate is provided to districts where 55% or more of the student population falls into these subgroups. Hemet USD's preliminary 2017-18 unduplicated pupil percentage (UPP) used in the Second Interim LCFF calculation is for the LCFF subgroups is 82.71% of its entire student population. The LCFF calculation uses a three year rolling average of a district's unduplicated count percentage which is currently calculated at 82.20%. The unduplicated pupil percentage was finalized in late January with the CalPADs fall certification. Updates to the LCFF calculation using the final CalPADs data will be made with the District's Estimated Actuals budget report. LCFF revenue comes from three sources, local property taxes, Proposition 30 revenues and state aid.

Funding levels for LCFF in Hemet Unified's 2017-18 adopted budget were calculated based on enrollment and ADA projections developed prior to the start of school, along with May Revise COLA and LCFF gap funding rates. The District's LCFF revenues were recalculated for First Interim budget revisions using enrollment and ADA projections based on October enrollment and attendance reports and gap funding rates included in the State's enacted budget. Further adjustments to the LCFF calculation is made for the Second Interim Fi-

Local Control Funding Formula—Full Implementation

The LCFF full funding rates based on current ADA and unduplicated count rates based on a three-year rolling average (82.20%) are listed in the table below.

FACTORS	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$ 7,193	\$ 7,301	\$ 7,518	\$ 8,712
GSA Amount	\$ 748			\$ 227
Adjusted Base per ADA	\$ 7,941	\$ 7,301	\$ 7,518	\$ 8,939
Supplemental	\$ 1,306	\$ 1,200	\$ 1,236	\$ 1,470
Concentration	\$ 1,080	\$ 993	\$ 1,022	\$ 1,216



financial report and contain more definitive enrollment and unduplicated pupil percentages as well a revised estimate of P-2 ADA. Actual P-2 ADA data will not be available until April with final adjustments made in June.

Federal Revenues

Combined general fund federal revenues are projected to total \$18.6 million after a Second Interim increase of \$317,020 from January 31 budget amounts. The Second Interim revisions provide adjustments to budgeted revenues for Medicare Administrative Activities (MAA) reimbursements, Title I, Title III and a PBIS grant.

Other State Revenues

An increase of \$937,728 for the Second Interim reporting period will bring state revenues up to \$24.25 million. Second Interim revisions show an increase of \$1.2 million for the 2017-18 Prop 39 Energy Jobs Act grant award which is offset by a reduction to the amount expected to be spent under the Career Technical Education Incentive Act Grant (CTEIG). CTEIG revenue can only be recognized as it is spent, so any adjustments to anticipated expenditures are also reflected in projected revenue amounts.

Local Revenues

The budget for local revenue is expected to increase by \$650,000 to \$16.6 million. Increases are related to E-rate credits and refunds from EMWD for the drought tolerant landscaping project at WVHS.

Expenditures

Budgeted expenditures in the combined general fund as of January 31 totaled \$272.4 million. For Second Interim budget changes, staff is proposing an increase in overall expenditures of \$1.66 million. In addition to expenditure increases related to additional grant funds, budget changes include adjustments in amounts budgeted in the various expenditure categories to more accurately reflect where current year costs have been or are expected to be incurred.

Changes to budgeted expenditures include an increase of \$697,848 to salaries and benefits to account for new positions, June 2018 summer school costs, and additional substitute and extra duty expenses. The budget for books and supplies costs has been reduced by \$1.77 million to account for a reduction in the amount expected to be needed for textbook purchases and the reassignment of funds to other expenditure categories where it is expected costs are more likely to be incurred. Projected costs in the services and operating expenses category is expected to grow from January estimates by \$2.5 million. \$1.6 million is related to costs for Prop 39 Energy Jobs projects that are supported by the added 2017-18 grant award and a required match from the routine maintenance account. The balance is attributed to new copiers and printing costs related to new textbook adoptions, and reassignment of funds from other expenditure categories. Capital outlay

Summary of General Fund Revenues, Expenditures and Fund Balance

	Adopted Budget	Jan 31 Budget	Second Interim Changes	Second Interim Revised Budget
Beginning Balance	\$ 34,540,423	\$ 34,504,886		\$ 34,504,886
Revenue/Sources	\$ 256,919,817	\$ 264,777,656	\$ 2,519,743	\$ 267,297,399
Expenses/Uses	\$ 268,316,216	\$ 274,715,396	\$ 1,862,425	\$ 276,577,821
Change in Ending Balance	(\$ 11,396,399)	(\$ 9,937,740)	\$ 657,318	(\$ 9,280,422)
Ending Balance	\$ 23,144,024	\$ 24,567,146	\$ 657,318	\$ 25,224,464
Restricted Balances/Commitments	\$ 23,144,024	\$ 24,567,146	\$ 657,318	\$ 25,224,464



budgets are increased by \$123,100 for purchases of vehicles and various technology equipment. Finally an increase of \$112,500 is made to the other outgo expenditure category to adjust the budget amount needed for long-term debt payments

Second Interim expenditure projections include a four percent increase to classified, non-management, salaries and benefits to cover the cost of a potential pay increase by year-end for CSEA bargaining unit members. Four percent is the equivalent to pay increases received since 2016-17 by other employee groups. Salary and benefit negotiations with the District's classified bargaining unit are not yet settled for the 2016-17 and 2017-18 years. Negotiations with the teacher's bargaining unit for salary and benefits for the upcoming 2018-19 year are currently underway

Other Financing Sources/Uses/Contributions

There is no change to the amount budgeted for Transfers In from other funds from the amount projected in the District's First Interim budget report. Transfers In from other funds is currently budgeted at \$4.5 million and reflects funds transferred into the general fund from the Transportation Enterprise Fund to cover district transportation costs, funds transferred in from the Charter Fund for Special Education services provided to charter students but paid from the District's general fund, and funds transferred in from Fund 40—Reserve for Capital Outlay for capital facilities projects and capital equipment purchases.

Transfers Out to other funds shows an increase of \$200,000. The funds are expected to be transferred to the Deferred Maintenance Fund (Fund 14) from the Routine Maintenance account in the restricted general fund to support higher than anticipated costs for current year deferred maintenance projects.

There is no change proposed at this time for amounts contributed to the restricted general fund from the unrestricted general fund to cover unfunded Special Education costs and the required contribution to Routine Restricted Maintenance.

Combined General Fund Ending Balance

As indicated in the table on the following page, the District's First Interim budget anticipated combined general fund expenditures to exceed revenues by \$9.8 million, resulting in an ending fund balance of \$24.6 million. Second interim adjustments are expected to reduce the deficit by \$557,517 from First Interim projections. The Second Interim report shows the ending fund balance at \$25.2 million. \$13.8 million or 54% of the ending balance is comprised of the board authorized 5% reserve for economic uncertainties. Another \$1.9 million consists of balances in restricted programs. \$2.8 million is set aside as a reserve for supplemental/concentration funds dedicated to LCAP programs. The \$2.8 million is made up of both current and prior year unspent balances in budgets for LCAP programs. The remaining \$5.7 million is reserved for a variety of purposes including capital equipment purchases, bargaining unit health and welfare premium costs, textbook adoptions, and site carry over and other balances to be used for instructional materials and supplies.



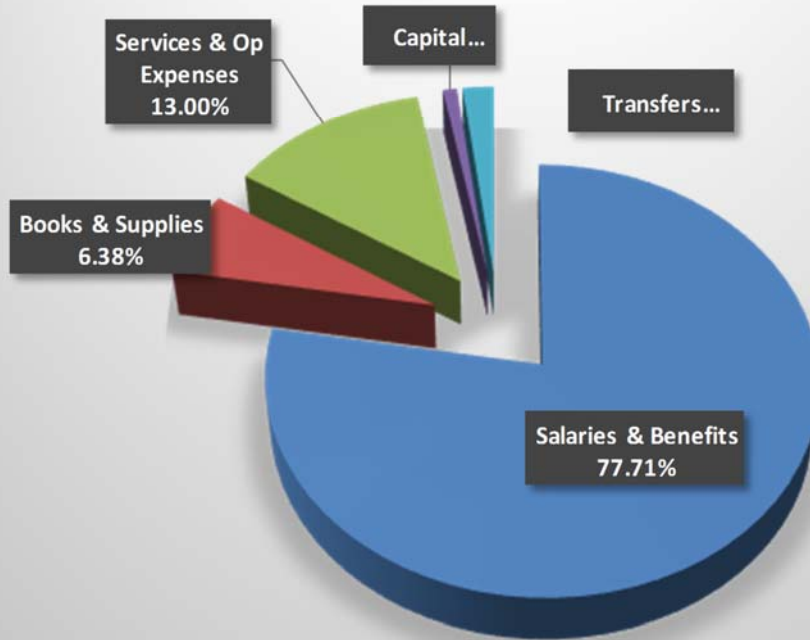
**Components of Ending Balance
Combined General Fund
Second Interim 2017-18**

	First Interim Budget	Second Interim Projected Budget
Beginning Fund Balance	\$ 34,504,886	\$ 34,504,886
Net Increase/(Decrease)	(9,837,939)	(9,280,422)
Ending Fund Balance	\$ 24,666,947	\$ 25,224,464
Reserves		
5% Reserve for Economic Uncertainty	\$ 13,730,800	\$ 13,829,000
Revolving Cash	25,000	25,000
Stores Inventory Reserve	245,788	245,788
Legally and/or Restricted Carry Over	2,771,964	1,974,495
Committed - LCFF Gap Contingency	2,785,463	-
Committed - LCAP Initiatives	2,968,870	2,830,520
Committed - H&W Holding Accts	508,192	508,193
Committed - Textbook adoptions	1,000,000	970,000
Committed - Unclaimed Property	-	-
Committed - Instructional Mtrls & Services	269,307	3,409,804
Committed - Erate Projects/IT Infrastructure	361,763	1,431,664
Assignments	-	-
Total Reserves	\$ 24,666,947	\$ 25,224,464
Available for Board Designation	\$ -	\$ -

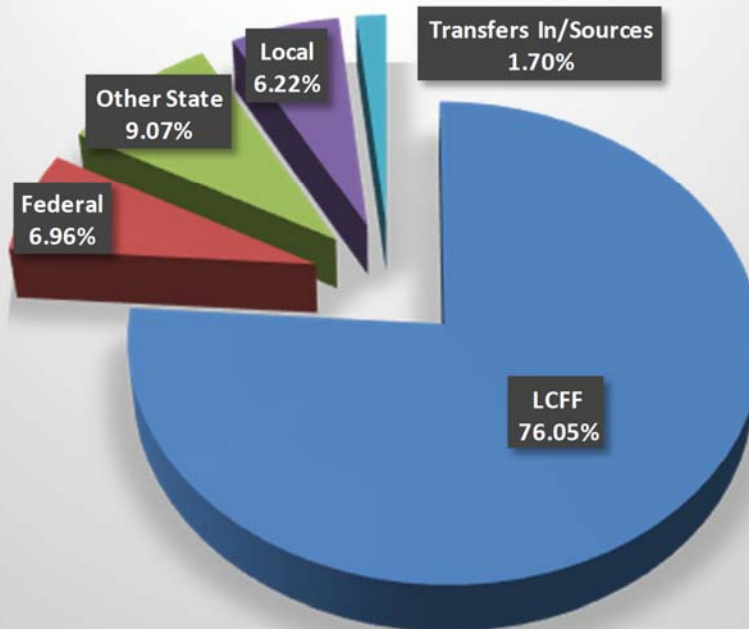


Charts

2017-18 Second Interim Combined General Fund Expenses



Combined General Fund Revenue



Financial Outlook

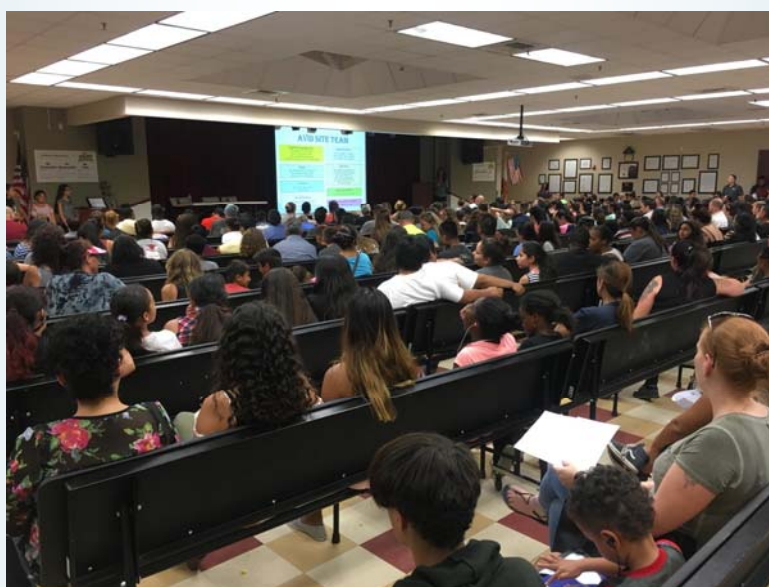
Cash Flow

Cash flow projections for both the current and the 2018-19 fiscal years are included in the appendix of this report. The analysis indicates that Hemet USD's cash position over the two year period appears to remain stable.

The cash flow shows the District issued a Tax Revenue Anticipation Note or TRAN in the amount of \$7.9 million in July 2017 to cover cash needs through the first half of each year of 2017-18. 50% of the TRAN was repaid in late January 2018 and the remaining 50 percent will be repaid in April 2018. To-date, the District experienced its lowest cash balance in early December when cash on hand in the combined general fund dropped to \$8.3 million. Without the \$7.9 million TRAN, the cash balance during this period would have been just \$400,000. Should cash fall farther than anticipated, at any point during the remainder of this year, a temporary loan from Fund 67-Self Insurance Fund is possible.

Based on information currently available from payment schedules for federal and state funding, the general fund's projected cash balance as of June 30, 2018 is expected to reach \$23.8 million. For the following year, the general fund cash balance is currently projected to drop to approximately \$18.2 million.

Other funds in the District may experience cash shortfalls during either 2017-18 or 2018-19. These cash shortfalls will be covered by loans from the District's Self Insurance Fund which had a cash balance of \$11.6 million as of January 31, 2018. At that time, a total of \$250,000 in loans from Fund 67—Self Insurance Fund to various other district funds were outstanding. Outstanding loans as of January 31 were \$150,000 to Fund 11—Adult Education Fund, and \$100,000 to Fund 12—Child Development Fund. The loans to Funds 11 and 12 will be repaid before the end of the current fiscal year.



Diamond Valley Middle School—AVID Parent Night

Multi-Year Projections and Assumptions

The District's multi-year projection for the 2017-18 Second Interim report incorporates many of the recommendations and assumptions provided by School Services of California (SSC), the Riverside County Office of Education (RCOE) and the California Department of Finance (DOF). A worksheet provided by the Fiscal Crisis and Management Team (FCMAT), and developed in conjunction with the California Department of Education, was used to calculate Hemet Unified's current and two subsequent years LCFF apportionment. The calculation increases the LCFF base rates by COLA in each year. It also adjusts for annual projected LCFF gap funding through 2019-20. For the current budget year, final certified CalPADS data shows the District has approximately 83.24% of its students eligible for free and reduced meals, designated as English Learners or identified as foster youth. The LCFF calculation for the Second Interim report uses a more preliminary projection for the UPP of 82.71% and a three-year rolling average of 82.20% to calculate the LCFF supplemental and concentration grants with slight adjustments for 2018-19 and 2019-20. Enrollment and ADA for revenue projection purposes is assumed to grow slowly over the next two years.

2018-19 Projected Budget

The multi-year projection indicates the combined general fund revenues and other sources will increase by a total of \$13.4 million in 2018-19 from current year budgeted revenue levels. Growth in LCFF receipts will be off-set by a reduction to one-time grant revenues and the fall off of prior year unspent carry over balances in some categorical programs. Combined general fund revenues and other sources for the 2018-19 are currently projected at \$280.7 million. The Governor is proposing to fully fund LCFF in 2018-19 resulting in a \$14.1 million increase in this revenue source for Hemet USD, of which approximately \$6.0 million is attributed to growth in the supplemental/concentration components. Federal and other state revenues are projected to increase by more than \$400,000 in 2018-19. The increase is related a jump in the amount the state will set aside for one-time mandate cost reimbursements. This anticipated increase in state revenue is off-set by reductions related to the fall off of the one-time discretionary, Prop 39 Energy Jobs and other revenues. Revenues in the local category are expected to decline by \$631,808 for the fall-off of one-time revenues and miscellaneous reimbursements.

Overall 2018-19 expenses are projected to decrease by \$0.7 million to \$275.9 million. \$6.0 million in new costs spread across most expenditure categories is factored into the projection to account for potential growth in LCAP initiatives to fully utilize the corresponding growth in the LCFF supplemental and concentration components.

Growth in salary and benefit costs in 2018-19 for step and column movement and STRS/PERS rate increases are off-set by the fall off of a temporary one percent salary increase for all employees. A two-year agreement that expires on June 30, 2018 provided for a

	Multi-Year Projection Assumptions		
	2017-18	2018-19	2019-20
LCFF Gap Percentage *	43.19%	100.00%	100.00%
COLA (applied to LCFF base)	1.56%	2.51%	2.41%
Enrollment (including NPS & County)	21,112	21,172	21,232
ADA (including NPS & County)	20,016	20,071	20,127
ADA%	94.8%	94.8%	94.8%
UPP (3 Yr rolling avg)	82.20%	82.36%	82.59%
Salary Increase (HTA)	2.00%	-1.00%	0.00%
Salary Increase (CSEA & Mngmt)	4.00%	-1.00%	0.00%
Step & Column Pay Increase	1.35%	1.35%	1.35%
New Schools	1	0	0

* Gap % based on rates indicated in the Governor's January 2018-19 Budget Proposal



one percent pay increase in exchange for two days added to the work year for all employees. In addition, expenditures in the salaries and benefits categories include a reduction of \$2.0 million related to planned adjustments to staffing levels. Growth in other expenditure categories related to potential LCAP expansion are offset by reductions as a result of the fall off of grant funding, one-time projects, staffing efficiencies and other cost saving measures.

Transfers In from other funds shows a drop of \$458,343 which was the one-time amount contributed in 2017-18 from Fund 40 to the general fund to cover costs related to the Valle Vista PreSchool facility. Transfers out to other funds are expected to increase by \$300,000 for deferred maintenance projects.

2018-19 revenues are currently expected to exceed expenses by just under \$4.9 million. The projected general fund ending balance at the end of the 2018-19 year is estimated at \$30.1 million. In the projection, \$13.8 million, which is equivalent to 5% of the combined general fund expenses, is set aside for economic uncertainty per the District's board approved policy. Other reserves are for LCAP growth, health insurance premiums, capital expenditures and instructional supplies and services.

2019-20 Projected Budget

In the third year of the projection, combined general fund revenues and transfers in grow by \$2.4 million to an estimated \$283.1 million. LCFF revenue is expected to increase by \$6.0 million. Adjustments to reflect the reduction or fall off of one-time grants show federal, state and local revenues dropping by over \$3.6 million in total.

Expenses and transfers out to other funds projected for the 2019-20 year increase by \$5.3 million and total \$281.2 million. Salaries and benefits again increase for step and column and pension rate growth. Additional costs are planned for LCAP growth in various expenditure categories. Growth in expenditures for LCAP initiatives in 2019-20 are offset by reductions to supplies and services related to the fall-off of grant funding and carry over balances.

The District continues to add to its general fund's ending balance in 2019-20. According to the current projection, revenues will exceed expenses by \$1.9 million with the general fund ending balance growing to \$32.0 million by June 2020. At that time, over \$14.0 million will be set aside as a 5% reserve for economic uncertainty along with continued reserves for LCAP growth, health insurance premiums, capital expenditures and instructional supplies and services.

Certification

Based on the assumptions presented in this report, the District anticipates to eliminate deficit spending in 2018-19 and to maintain positive fund balance growth in the following year. The District will have sufficient reserves to cover costs, maintain a 5% reserve for economic uncertainty and to meet its financial obligations in the current and next two years. As a result, Hemet USD will self-certify a positive status in the 2017-18 Second Interim report.



LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) MINIMUM PROPORTIONALITY PERCENTAGE (MPP)

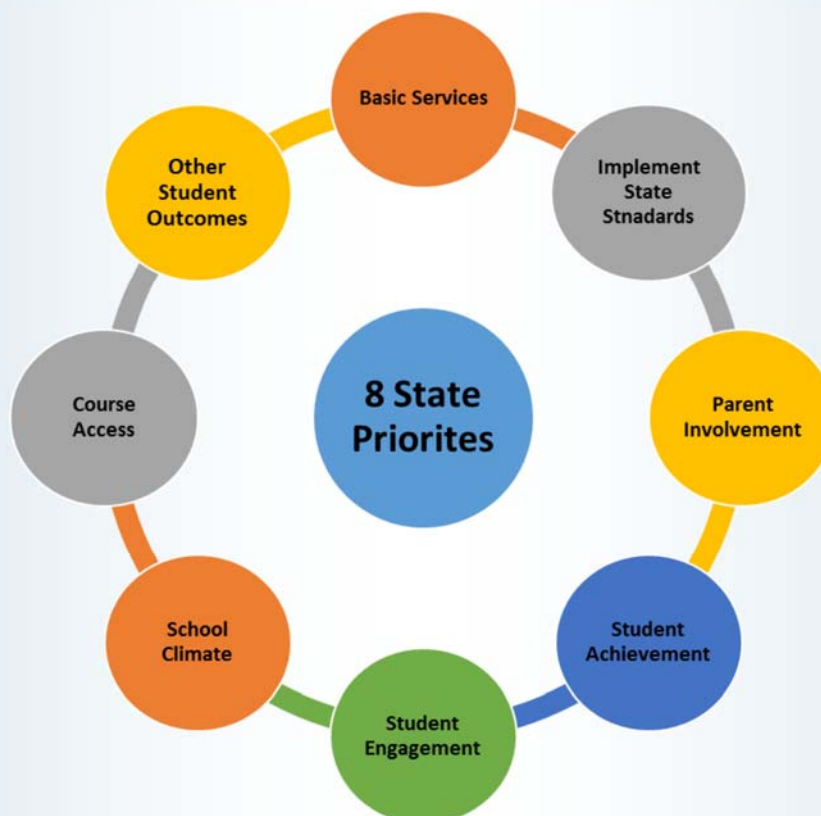
As part of the Education Code that authorized the Local Control Funding Formula, Local Control Accountability Plans (LCAP) are required from school districts. The LCAP is a three-year plan that includes goals for all pupils for which the District receives supplemental and concentration funding and all other identified pupil subgroups. Those goals are to be achieved by addressing eight educational priorities identified by the state and any local priorities identified by each school district. The LCAP must align with the District's annual budget.

LCFF funds that are targeted for supplemental and concentration funds are calculated in the LCFF worksheets provided by FCMAT. The calculation is called the Minimum Proportionality Percentage or MPP and is used to identify funds that can be attributed to supplemental/concentration funds annually until LCFF is fully funded. This worksheet is included in the appendix section of this report. In the original adopted budget for 2017-18, the estimated MPP was 27.11% or \$42.8 million. For Second Interim, the 2017-18 MPP rate grew slightly to 27.26%

Hemet Unified presented its 2017-18 LCAP for a public hearing and board approval in June 2017. A copy of the plan can be found on the District's web page. The plan included 53 items totaling over \$46.4 million dollars in projected costs. The 2017-18 LCAP primarily consists of initiatives that continued from the prior year, with some programs seeing an expansion of services. The cost of LCAP initiatives has grown over the prior year as the District works toward fulfilling the state and local goals to meet the needs of its students.

A full list of LCAP initiatives approved for 2017-18, their projected cost for the year and actual expenditures as of January 31 is presented in the appendix of this report.

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)





Charter School Fund (09)

Hemet Unified operates one District-sponsored charter school. The Western Center Academy (WCA) serves students in grades six through twelve. The school’s instructional program focuses on math, science and technology. WCA is located at the Western Science Center adjacent to Diamond Valley Lake.

Revenues and expenditures for the District sponsored charter school are reported separately in Fund 09 Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors associated with students enrolled in the school. Funding for the charter school comes from the State in the form of the Local Control Funding Formula and other various federal, state and local sources. The charter school receives funding for special education through the Riverside County SELPA and lottery revenue from the State based on charter ADA. In addition, WCA receives state funding as a reimbursement for a portion of its facilities rental expenses at the Western Science Center.

ENROLLMENT and ADA

Enrollment at WCA, based on CALPADS data certified in January 2018, is reported at 671. The CalPADs data shows WCA has 226 students that are identified as either low income, English learners, foster or homeless. This equates to an Unduplicated Pupil Percentage or UPP of 33.68% for LCFF supplemental grant purposes. ADA for WCA is projected at 656 or 98.0%.

REVENUE

Second Interim projections show revenue for the Western Center Academy is expected to total \$6.8 million. At this time, an increase of \$141,090 is made to LCFF receipts. The increase is related to adjustments in the factors used to calculate the LCFF. No changes are proposed at this time to amounts budgeted for federal, state or local revenues.

EXPENDITURES

Total expenditures for Western Center at Second Interim are projected to be \$5.8 million, Expenditures are increased by \$56,525 to account for minor changes to salary and benefit costs.

SOURCES/USES/CONTRIBUTIONS

\$344,195 is currently budgeted as transfers out to other funds, bringing total expenses and transfers out to \$6.2 million. Transfers from the charter school to the District’s general fund for special education costs is unchanged from First Interim estimates. Under a Memorandum of Understanding with WCA, the District’s restricted general fund will support all costs associated with special education services for charter students. In return, all special education related revenue received for charter students in Fund 09 will be transferred to the restricted general fund. The MOU also identifies fees and rates that are charged to the charter school for district services such as student attendance reporting, payroll processing, financial reporting, human services activities and technology support.

WCA Charter School	Adopted Budget	Jan 31 Budget	Second Interim Changes	Second Interim Revised Budget
Beginning Balance	\$ 1,688,086	\$ 1,630,039	\$ -0-	\$ 1,630,039
Revenue/Sources	\$ 6,349,251	\$ 6,675,233	\$ 141,090	\$ 6,816,323
Expenses/Uses	\$ 6,159,841	\$ 6,160,524	\$ 56,525	\$ 6,217,049
Change in	\$ 189,410	\$ 514,709	\$ 84,565	\$ 599,274
Ending Balance	\$ 1,877,496	\$ 2,144,748	\$ 84,565	\$ 2,229,313



FUND BALANCE

After Second Interim revisions, revenues in the Charter Fund are expected to exceed expenses by \$599,274 in 2017-18. This will bring the projected ending balance to \$2,246,198. A small portion of the ending balance in the charter fund is attributed to the former charter school College Prep high School. CPHS closed its doors at the end of the 2016-17 school year. After all agencies have reviewed amounts owed or due to CPHS, the District will transfer any remaining funds in the CPHS account to the Hemet USD's general fund at the close of the 2017-18 year.

Ending balances in Fund 09—Charter Schools that are assigned to WCA are projected at \$2,229,313 and include unrestricted balances and balances in restricted programs such as lottery, Educator Effectiveness, College Readiness Block and California Clean Energy Jobs Act grants.

College Prep Charter School	Adopted Budget	Jan 31 Budget	Second Interim Changes	Second Interim Revised Budget
Beginning Balance	\$ 53,435	\$ 16,886	\$ -0-	\$ 16,886
Revenue/Sources	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Expenses/Uses	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Change in	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Ending Balance	\$ 53,435	\$ 16,886	\$ -0-	\$ 16,886

MULTI-YEAR PROJECTIONS AND CASH FLOW

Financial data as of January 31, revised budget plans, multi-year projection and cash flow reports are available in a separate Second Interim report for Western Center Academy. The WCA cash flow indicates the school will have sufficient cash to cover all obligations during the 2017-18 year.

Based on the assumptions used in the multi-year projection for WCA, it is expected the school will have a positive ending fund balance through 2019-20. The school's projected fund balance at the end of the three year projection period is expected to be more than \$1.5 million. Multi-year projections include increased costs for site expansion, implementation of some of Western Center's proposed Local Control Accountability Plan initiatives, step and column growth for salaries, and increased STRS/PERS rates.



Western Center Academy

Other District Funds

A summary of proposed Second Interim budgets for other district funds is below. Notable changes from the previous budgeted amounts in certain funds are:

- ◇ Fund 12 Child Development Fund— Increases to revenues for new classroom start ups are off-set by a reduction to amounts previously budgeted for the Child Care Nutrition program. Meals for preschool students are now provided through the district’s school lunch program. Overall, both revenues and expenses are increased by \$72,530.
- ◇ Fund 13 Cafeteria Fund—Revenues are increased by \$130,000 for the addition of preschool meals participation and expenses increase by \$418,484. Expenditure growth is to account for a potential 4% salary and benefit increase for CSEA members and costs related to providing preschool meals.
- ◇ Fund 14– Deferred Maintenance—Transfers In are increased by \$200,000 to cover anticipated project costs. Expenses are increased by an equivalent amount.
- ◇ Fund 21—Building Fund—Closed out as all GO bond revenues have been fully utilized and related projects completed.
- ◇ Fund 25—Capital Facilities Fund—Revenues are decreased by \$10,000 to account for lower than anticipated growth in developer fee collections. Expenditures are increased by \$127,413 for project costs.
- ◇ Fund 35—County School Facilities Fund—increased revenue by \$12,800 for interest earning and decreased the amount budgeted for expenses by \$410,714 for lower than anticipated project costs related to Hemet Elementary.
- ◇ Fund 63—Enterprise Fund - The beginning balance was revised to \$8.8 million from \$11.7 million for prior year audit adjustments related to transfers of equipment and other components of this fund’s reserve balances. The ending balance is comprised of \$4.5 million attributed to the value of vehicles, buses and other assets with the remaining \$4.0 million made up of cash or cash equivalents.

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 08 (09)—Charter School (CPHS)	\$ 16,886	\$ -0-	\$ -0-	\$ 16,886
Fund 09—Charter School (WCA)	1,630,039	6,816,323	6,217,049	2,229,313
Fund 11—Adult Education	33,274	733,643	733,643	33,274
Fund 12—Child Development	8,655	2,393,365	2,393,365	8,655
Fund 13—Cafeteria	3,443,023	13,328,175	14,093,097	2,678,101
Fund 14– Deferred Maintenance	396,408	2,007,500	2,403,907	1
Fund 20—OPEB Reserve	4,848,373	40,000	-0-	4,888,373
Fund 21—Building Fund	1,160,496	643	1,161,139	-0-
Fund 25—Capital Facilities	4,016,485	758,970	2,056,750	2,718,705
Fund 35—County School Facilities	5,810,185	33,000	1,697,029	4,146,156
Fund 40—Reserve for Capital Outlay	789,408	500,500	829,375	460,533
Fund 63—Proprietary Fund (Transportation)	8,807,249	23,004,759	23,282,474	8,529,534
Fund 67—Self-Insurance—W orkers Comp	4,705,417	1,400,756	2,312,100	3,794,073
Fund 68 (67)– Self Insurance—OPEB	200,454	210,700	400,000	11,154
Total Other Funds	\$ 35,866,352	\$ 51,228,334	\$ 57,579,928	\$ 29,514,758

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**Restricted General Fund Summary
2017-18 Second Interim Budget**

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 First Interim Revised Budget	2017-18 Revised Budget 1/31	2017-18 Second Interim Revisions	2017-18 Second Interim Revised Budget
Revenues						
LCFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	17,308,485	15,764,774	17,663,508	17,663,508	317,020	17,980,528
State Revenue	15,552,177	13,617,193	15,836,936	15,836,936	937,728	16,774,664
Local Revenue	13,940,146	13,523,419	13,573,419	13,573,419	200,000	13,773,419
Total Revenues	\$ 46,800,808	\$ 42,905,386	\$ 47,073,863	\$ 47,073,863	\$ 1,454,748	\$ 48,528,611
Expenditures						
Certificated Salaries	20,972,265	23,739,115	24,041,109	24,053,534	473,795	24,527,329
Classified Salaries	12,989,885	14,796,078	14,813,709	14,621,635	(31,387)	14,590,248
Employee Benefits	18,571,617	21,224,194	21,282,461	21,228,119	347,440	21,575,559
Books and Supplies	4,698,843	3,586,269	5,625,307	5,381,584	(892,918)	4,488,666
Services & Operating Exp	9,153,345	7,018,587	8,536,975	9,015,495	1,942,986	10,958,481
Capital Outlay	4,409,884	808,715	310,735	345,874	-	345,874
Indirect Costs/Debt Srvc	5,554,514	4,976,364	5,117,359	5,181,215	112,500	5,293,715
Total Expenditures	\$ 76,350,353	\$ 76,149,322	\$ 79,727,655	\$ 79,827,456	\$ 1,952,416	\$ 81,779,872
Excess (Deficiency)	\$ (29,549,545)	\$ (33,243,936)	\$ (32,653,792)	\$ (32,753,593)	\$ (497,668)	\$ (33,251,261)
Other Financing Sources (Uses)						
Transfers In/Other Sources	339,025	343,512	344,195	344,195	-	344,195
Transfers Out/Other Uses	2,000,000	1,500,000	1,800,000	1,800,000	200,000	2,000,000
Contributions	28,850,211	32,778,554	32,757,109	32,757,109	-	32,757,109
Total Other Sources (Uses)	\$ 27,189,236	\$ 31,622,066	\$ 31,301,304	\$ 31,301,304	\$ (200,000)	\$ 31,101,304
Net Increase (Decrease)	\$ (2,360,309)	\$ (1,621,870)	\$ (1,352,488)	\$ (1,452,289)	\$ (697,668)	\$ (2,149,957)
Beginning Fund Balance	\$ 6,484,760	\$ 3,684,506	\$ 4,124,451	\$ 4,124,451		\$ 4,124,451
Ending Fund Balance	\$ 4,124,451	\$ 2,062,636	\$ 2,771,963	\$ 2,672,162		\$ 1,974,494
Other Assignments	-	-	-	-		-
Restricted Balances	4,124,451	2,062,636	2,771,963	2,672,162		1,974,494
Available for Board Designation	\$ -	\$ -	\$ -	\$ -		\$ -

**Unrestricted General Fund Summary
2017-18 Second Interim Budget**

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 First Interim Revised Budget	2017-18 Revised Budget 1/31	2017-18 Second Interim Revisions	2017-18 Second Interim Revised Budget
Revenues						
LCFF	\$ 195,739,591	\$ 202,930,091	\$ 202,685,982	\$ 202,685,982	\$ 614,995	\$ 203,300,977
Federal Revenue	672,363	370,500	618,385	618,385	-	618,385
State Revenue	8,875,245	3,813,006	7,473,034	7,473,034	-	7,473,034
Local Revenue	2,842,883	2,602,549	2,393,049	2,393,049	450,000	2,843,049
Total Revenues	\$ 208,130,082	\$ 209,716,146	\$ 213,170,450	\$ 213,170,450	\$ 1,064,995	\$ 214,235,445
Expenditures						
Certificated Salaries	89,315,151	92,776,797	92,404,864	92,454,648	217,000	92,671,648
Classified Salaries	23,496,861	25,764,590	26,321,991	26,178,765	52,000	26,230,765
Employee Benefits	33,221,866	35,800,994	35,616,663	35,649,331	(361,000)	35,288,331
Books and Supplies	10,419,005	14,443,843	14,470,284	14,040,041	(877,980)	13,162,061
Services & Operating Exp	23,680,002	23,094,811	24,061,313	24,451,944	556,889	25,008,833
Capital Outlay	2,117,695	369,229	1,851,487	2,034,006	123,100	2,157,106
Indirect Costs/Debt Srvc	(2,309,395)	(2,078,370)	(2,133,662)	(2,215,795)	-	(2,215,795)
Total Expenditures	\$ 179,941,185	\$ 190,171,894	\$ 192,592,940	\$ 192,592,940	\$ (289,991)	\$ 192,302,949
Excess (Deficiency)	\$ 28,188,897	\$ 19,544,252	\$ 20,577,510	\$ 20,577,510	\$ 1,354,986	\$ 21,932,496
Other Financing Sources (Uses)						
Transfers In/Other Sources	4,365,523	3,954,773	4,189,148	4,189,148	-	4,189,148
Transfers Out/Other Uses	1,959,625	495,000	495,000	495,000	-	495,000
Contributions	(28,850,211)	(32,778,554)	(32,757,109)	(32,757,109)	-	(32,757,109)
Total Other Sources (Uses)	\$ (26,444,313)	\$ (29,318,781)	\$ (29,062,961)	\$ (29,062,961)	\$ -	\$ (29,062,961)
Net Increase (Decrease)	\$ 1,744,584	\$ (9,774,529)	\$ (8,485,451)	\$ (8,485,451)	\$ 1,354,986	\$ (7,130,465)
Beginning Fund Balance	\$ 28,635,851	\$ 30,855,917	\$ 30,380,435	\$ 30,380,435		\$ 30,380,435
Ending Fund Balance	\$ 30,380,435	\$ 21,081,388	\$ 21,894,984	\$ 21,894,984		\$ 23,249,970
Stores	207,286	245,788	245,788	245,788		245,788
Revolving Cash	25,000	25,000	25,000	25,000		25,000
PrePaid Expenses	-	-	-	-		-
Reserve for Economic Uncertainty	13,015,000	13,415,000	13,730,800	13,730,800		13,829,000
Committed Balances	17,094,647	7,395,600	7,893,396	7,893,396		9,150,182
Available for Board Designation	\$ 38,502	\$ -	\$ -	\$ -		\$ -

**Combined General Fund Summary
2017-18 Second Interim Budget**

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 First Interim Revised Budget	2017-18 Revised Budget 1/31	2017-18 Second Interim Revisions	2017-18 Second Interim Revised Budget
Revenues						
LCFF	\$ 195,739,591	\$ 202,930,091	\$ 202,685,982	\$ 202,685,982	\$ 614,995	\$ 203,300,977
Federal Revenue	17,980,848	16,135,274	18,281,893	18,281,893	317,020	18,598,913
State Revenue	24,427,422	17,430,199	23,309,970	23,309,970	937,728	24,247,698
Local Revenue	16,783,029	16,125,968	15,966,468	15,966,468	650,000	16,616,468
Total Revenues	\$ 254,930,890	\$ 252,621,532	\$ 260,244,313	\$ 260,244,313	\$ 2,519,743	\$ 262,764,056
Expenditures						
Certificated Salaries	110,287,416	\$ 116,515,912	\$ 116,445,973	\$ 116,508,182	690,795	\$ 117,198,977
Classified Salaries	36,486,746	40,560,668	41,135,700	40,800,400	20,613	40,821,013
Employee Benefits	51,793,483	57,025,188	56,899,124	56,877,450	(13,560)	56,863,890
Books and Supplies	15,117,848	18,030,112	20,095,591	19,421,625	(1,770,898)	17,650,727
Services & Operating Exp	32,833,347	30,113,398	32,598,288	33,467,439	2,499,875	35,967,314
Capital Outlay	6,527,579	1,177,944	2,162,222	2,379,880	123,100	2,502,980
Indirect Costs/Debt Srvc	3,245,119	2,897,994	2,983,697	2,965,420	112,500	3,077,920
Total Expenditures	\$ 256,291,538	\$ 266,321,216	\$ 272,320,595	\$ 272,420,396	\$ 1,662,425	\$ 274,082,821
Excess (Deficiency)	\$ (1,360,648)	\$ (13,699,684)	\$ (12,076,282)	\$ (12,176,083)	\$ 857,318	\$ (11,318,765)
Other Financing Sources (Uses)						
Transfers In/Other Sources	4,704,548	4,298,285	4,533,343	4,533,343	-	4,533,343
Transfers Out/Other Uses	3,959,625	1,995,000	2,295,000	2,295,000	200,000	2,495,000
Contributions	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 744,923	\$ 2,303,285	\$ 2,238,343	\$ 2,238,343	\$ (200,000)	\$ 2,038,343
Net Increase (Decrease)	\$ (615,725)	\$ (11,396,399)	\$ (9,837,939)	\$ (9,937,740)	\$ 657,318	\$ (9,280,422)
Beginning Fund Balance	\$ 35,120,611	\$ 34,540,423	\$ 34,504,886	\$ 34,504,886		\$ 34,504,886
Ending Fund Balance	\$ 34,504,886	\$ 23,144,024	\$ 24,666,947	\$ 24,567,146		\$ 25,224,464
Stores	207,286	245,788	245,788	245,788		245,788
Revolving Cash	25,000	25,000	25,000	25,000		25,000
PrePaid Expenses	-	-	-	-		-
Reserve for Economic Uncertainty	13,015,000	13,415,000	13,730,800	13,730,800		13,829,000
Other Assignments/Commitments	17,094,647	7,395,600	7,893,396	7,893,396		9,150,182
Restricted Balances	4,124,451	2,062,636	2,771,963	2,672,162		1,974,494
Available for Board Designation	\$ 38,502	\$ -	\$ -	\$ -		\$ -

Hemet Unified (67082) - 2017-18 Second Interim							v18.2c							v18.2c							v18.2c						
LOCAL CONTROL FUNDING FORMULA							2017-18							2018-19							2019-20						
CALCULATE LCFF TARGET							COLA 1.560%							COLA 2.510%							COLA 2.410%						
Unduplicated as % of Enrollment							3 yr average 82.20% 82.20% 2017-18							3 yr average 82.36% 82.36% 2018-19							3 yr average 82.59% 82.59% 2019-20						
	ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET							
Grades TK-3	6,007.88	7,193	748	1,306	1,080	62,040,231		6,022.00	7,374	767	1,341	1,114	63,807,151		6,036.00	7,552	785	1,377	1,150	65,576,280							
Grades 4-6	4,594.32	7,301		1,200	993	43,619,487		4,608.50	7,484		1,233	1,024	44,889,443		4,622.50	7,664		1,266	1,057	46,165,778							
Grades 7-8	3,038.40	7,518		1,236	1,022	29,704,636		3,052.00	7,707		1,269	1,054	30,614,046		3,066.00	7,893		1,304	1,089	31,535,665							
Grades 9-12	6,375.23	8,712	227	1,470	1,216	74,107,431		6,389.00	8,931	232	1,509	1,253	76,194,114		6,403.00	9,146	238	1,550	1,295	78,299,546							
Subtract NSS	-	-	-	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-							
NSS Allowance	-	-	-	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-							
TOTAL BASE	20,015.83	155,141,506	5,941,071	26,481,976	21,907,231	209,471,784		20,071.50	159,478,165	6,101,122	27,274,220	22,651,246	215,504,753		20,127.50	163,772,488	6,262,174	28,086,326	23,456,281	221,577,269							
Targeted Instructional Improvement Block Grant						375,152							375,152								375,152						
Home-to-School Transportation						1,540,216							1,540,216								1,540,216						
Small School District Bus Replacement Program						-							-								-						
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						211,387,152						217,420,121						223,492,637									
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE						FALSE						TRUE									
ECONOMIC RECOVERY TARGET PAYMENT						5/8						3/4						1									
CALCULATE LCFF FLOOR							12-13 Rate ADA							12-13 Rate ADA							12-13 Rate ADA						
					17-18 ADA							18-19 ADA								19-20 ADA							
Current year Funded ADA times Base per ADA					20,015.83	106,683,573						20,071.50	106,980,292						20,127.50	107,278,770							
Current year Funded ADA times Other RL per ADA					20,015.83	995,187						20,071.50	997,955						20,127.50	1,000,739							
Necessary Small School Allowance at 12-13 rates						-							-								-						
2012-13 Categoricals						15,649,248							15,649,248								15,649,248						
Floor Adjustments						-							-								-						
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-							-								-						
Less Fair Share Reduction						-							-								-						
Non-CDE certified New Charter: District PY rate * CY ADA						-							-								-						
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA					\$ 3,665.35	20,015.83	73,365,022					\$ 3,995.49	20,071.50	80,195,478					\$ 4,672.93	20,127.50	94,054,399						
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						196,693,030						203,822,973						217,983,156									
CALCULATE LCFF PHASE-IN ENTITLEMENT							2017-18							2018-19							2019-20						
LOCAL CONTROL FUNDING FORMULA TARGET						211,387,152						217,420,121						223,492,637									
LOCAL CONTROL FUNDING FORMULA FLOOR						196,693,030						203,822,973						217,983,156									
LCFF Need (LCFF Target less LCFF Floor, if positive)						14,694,122						13,597,148						-									
Current Year Gap Funding						44.97%	6,607,947						100.00%	13,597,148						100.00%							
ECONOMIC RECOVERY PAYMENT						-						-						-									
Miscellaneous Adjustments						-						-						-									
LCFF Entitlement before Minimum State Aid provision						203,300,977						217,420,121						223,492,637									
CALCULATE STATE AID							2017-18							2018-19							2019-20						
Transition Entitlement						203,300,977						217,420,121						223,492,637									
Local Revenue (including RDA)						(27,539,610)						(26,332,657)						(26,336,179)									
Gross State Aid						175,761,367						191,087,464						197,156,458									
CALCULATE MINIMUM STATE AID							12-13 Rate ADA							12-13 Rate ADA							12-13 Rate ADA						
					17-18 ADA	N/A						18-19 ADA	N/A							19-20 ADA	N/A						
2012-13 RL/Charter Gen BG adjusted for ADA					5,379.69	20,015.83	107,678,960					5,379.69	20,071.50	107,978,448					5,379.69	20,127.50	108,279,710						
2012-13 NSS Allowance (deficit)						-							-								-						
Minimum State Aid Adjustments						-							-								-						
Less Current Year Property Taxes/In Lieu						(27,539,610)							(26,332,657)								(26,336,179)						
Subtotal State Aid for Historical RL/Charter General BG						80,139,350							81,645,791								81,943,531						
Categorical funding from 2012-13						15,649,248							15,649,248								15,649,248						
Charter Categorical Block Grant adjusted for ADA						-							-								-						
Minimum State Aid Guarantee						95,788,598							97,295,039								97,592,779						
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						-							-								-						
Local Control Funding Formula Floor plus Funded Gap						-							-								-						
Minimum State Aid plus Property Taxes including RDA						-							-								-						
Offset						-							-								-						
Minimum State Aid Prior to Offset						-							-								-						
Total Minimum State Aid with Offset						-							-								-						
TOTAL STATE AID						175,761,367						191,087,464						197,156,458									
Additional State Aid (Additional SA)						-						-						-									
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						203,300,977						217,420,121						223,492,637									
CHANGE OVER PRIOR YEAR					3.83%	7,497,358						6.94%	14,119,144							2.79%	6,072,516						
LCFF Entitlement PER ADA						10,157						10,832						11,104									
PER ADA CHANGE OVER PRIOR YEAR					3.32%	326						6.65%	675							2.51%	272						
BASIC AID STATUS (school districts only)						Non-Basic Aid						Non-Basic Aid						Non-Basic Aid									
LCFF SOURCES INCLUDING EXCESS TAXES							Increase 2017-18							Increase 2018-19							Increase 2019-20						
State Aid					5.61%	9,335,965	175,761,367					8.72%	15,326,097	191,087,464					3.18%	6,068,994	197,156,458						
Property Taxes net of in-lieu					-6.26%	(1,838,606)	27,539,610					-4.38%	(1,206,953)	26,332,657					0.01%	3,522	26,336,179						
Charter in-Lieu Taxes					0.00%	-	-					0.00%	-	-					0.00%	-	-						
LCFF pre COE, Choice, Supp					3.83%	7,497,359	203,300,977					6.94%	14,119,144	217,420,121					2.79%	6,072,516	223,492,637						

**LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant**

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	48,389,207	49,925,466	51,542,607	52,982,061	54,659,814	56,019,132
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	38,839,938	44,582,351	49,925,466	51,542,607	52,982,061	54,659,814
3. Difference [1] less [2]	9,549,269	5,343,115	1,617,141	1,439,454	1,677,753	1,359,318
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	4,294,306	5,343,115	1,617,141	1,439,454	1,677,753	1,359,318
<i>GAP funding rate</i>	44.97%	100.00%	100.00%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) <i>(for LCAP entry)</i>	43,134,244	49,925,466	51,542,607	52,982,061	54,659,814	56,019,132
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	158,251,365	165,579,287	170,034,662	175,268,986	181,322,989	185,789,107
<i>LCFF Phase-In Entitlement</i>	203,300,977	217,420,121	223,492,637	230,166,415	237,898,171	243,723,607
7/8. Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>	27.26%	30.15%	30.31%	30.23%	30.14%	30.15%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 43,134,244	\$ 49,925,466	\$ 51,542,607	\$ 52,982,061	\$ 54,659,814	\$ 56,019,132
Current year Percentage to Increase or Improve Services	27.26%	30.15%	30.31%	30.23%	30.14%	30.15%

2017-18 LCAP Initiatives
Second Interim Update

Goal	Resource		Adopted Budget Amt	Revised Budget (1/31)	Expenditures as of 1/31	Encumbrances as of 1/31	Balance
1A-1	0765	Project Lead The Way	1,191,739	1,191,739	660,730	270,336	260,673
1A-2	0205	Music	954,960	954,960	515,840	308,646	130,474
1A-3	0770	Tech Know Project	921,808	921,808	633,428	2,864	285,516
1A-4	0764	STEAM Enrichment	274,025	274,025	123,688	45,774	104,563
1A-5	0120	Digital Learning (see LCAP Admin/Support 3C-2)					-
1A-6	0771	Path Finder/Field Trips	123,600	123,600	71,050	30,914	21,636
1B-1	0762-2	CTE (RCOE MOU)	1,034,977	1,034,977	885,666		149,311
1B-2	0015	Summer School Expansion	410,269	410,269	443,990	-	(33,721)
1B-3	0769	Credit Recovery	420,954	420,954	231,941	116,903	72,110
1B-4	0110	Foreign Language Teachers	235,185	235,185	154,486	95,374	(14,675)
1B-5	0772	SAT/PSAT Tests	127,038	127,038	101,235	16,865	8,938
1B-6	0111	HS Pathways Specialist	79,575	79,575	45,331	29,024	5,220
1B-7	0773	CCGI Contracts	57,550	57,550	7,970	29,245	20,335
1B-8	0762-0	CTE Summer Hours	50,700	50,700	28,544		22,156
1C-1	0760	AVID	1,014,387	1,014,387	391,114	31,031	592,242
2A-1	0759	Science & SS CCSS	1,190,100	1,190,100	791,330	78,158	320,612
2A-2	0766	Math Supplemental/Intervention	428,052	428,052	177,619	46,800	203,633
2A-3	0774	Implement CCSS Math and ELA	740,994	740,994	495,454	64,014	181,526
2A-4	0005-1	DigiCoach	-	-	-	-	-
2A-5	0005-2	Keyboarding Programs	14,228	14,228	22,880	-	(8,652)
2A-6	6264-x	CTI New Tchr Support	298,254	196,705	50,179	146,526	-
2A-7	6264-0	NISL	525,574	294,125	197,409	96,716	-
2A-8	various	Two Prof Dvlpmnt Days	1,620,423	1,620,423	1,620,423		-
2B-1	0767	Reading Intervention	1,927,656	1,927,656	1,260,527	716,022	(48,893)
2B-2	0775	Read 180 /System 44	561,600	561,600	229,615	72,426	259,559
2B-3	0776	Learning Reading Dynamics	68,500	68,500	74,528	692	(6,720)
2B-4	0783	Kinder Reading Materials	-	-	4,000	4,500	(8,500)
2C-1	0768	English 3D	592,821	592,821	390,504	213,907	(11,590)
2C-2	0777	Imagine Learning	511,142	511,142	489,142		22,000
2C-3	0778	EL Site Leads	242,666	242,666	159,774		82,892
2C-4	0120	Literacy Coord (see LCAP Admin/Support 3C-2)	-	-	-	-	-
3A-1	various	Lower Class Size K-12	8,496,626	8,496,626	5,097,976	3,398,650	-
3A-2	various	Additional Instructional Minutes (12 minutes)	4,857,024	4,857,024	2,914,214	1,942,810	-
3A-3	0001	Site Allocations - discretionary augmentation (res 0001)	1,301,279	1,301,279	781,934	138,547	380,798
3A-3	0707	Site Supplemental (former EIA - 0707)	1,452,263	1,452,263	890,399	119,992	441,872
3A-4	0004	After School Athletics (MS/HS) - 53.33%	1,053,900	1,053,900	942,135	48,686	63,079
3A-5	0112	Library Services	-	-	-	-	-
3A-6	0113	Expand School Day (0/7th Pd)	405,750	405,750	195,273	141,292	69,185
3A-7	0005-0	Expand 7th Pd/Late Bus -Hamilton HS	82,000	82,000	11,659		70,341
3A-8	0779	SAFE Program - Harmony & Hemet ES	88,528	88,528	32,593	56,935	(1,000)
3B-1	0114	Counseling	2,202,982	2,202,982	1,225,258	733,352	244,372
3B-2	0761	BARR	1,789,934	1,789,934	999,183	535,742	255,009
3B-2	4810	BARR - Federal Grant WVHS	200,000	200,000	110,846	48,337	40,817
3B-3	0115	Community Day School	1,592,226	1,592,226	1,006,865	642,048	(56,687)
3B-4	0116	MS/HS Tier II Support	694,625	694,625	389,858	260,425	44,342
3B-5	0117	Pupil Services Intervention Team	397,452	397,452	232,675	121,565	43,212
3B-6	0118	PBIS/School Climate	221,522	221,522	126,285	54,912	40,325
3B-7	0119	Health Services	61,860	61,860	39,675	23,559	(1,374)
3B-8	0780	PLUS - Peer Leadership	105,093	105,093	19,397	7,721	77,975
3C-1	0763	IT Support & Computer Upgrade (bdgt reduction - HTA)	2,716,758	2,099,160	687,722	230,726	1,180,712
3C-2	0120	LCAP Admin & Coordination	807,310	807,310	486,486	282,298	38,526
3C-3	0121	AP Support Elementary Schools	278,418	278,418	168,631	112,196	(2,409)
3C-4	3010	PreSchool Support (Title I)	326,516	300,000	163,109	119,716	17,175
3C-5	0104	Basic Support Services	-	-	-	-	-
3D-1	0122	Bilingual Parent Liason	720,719	720,719	392,210	272,205	56,304
3D-2	0781	PTA/SMARTS - Parent Engagement	311,132	311,132	165,901	16,144	129,087
3D-2	3010	Parent Engagement - Title I	503,235	613,000	291,954	176,189	144,857
3D-3	0782	Electronic Re-Registration	83,078	83,078	81,047		2,031
3D-4	0005-3	Parent Link/Blackboard (Parlant Technology)	66,923	66,923	67,584		(661)
			46,435,930	45,568,583	27,779,266	11,900,784	5,888,533
Restricted Grant Funding			1,853,579	1,603,830	813,497	587,484	202,849
Supplemental/Concentration Funding			44,582,351	43,964,753	26,965,769	11,313,300	5,685,684
Mid-Yr Adj			(617,598)				
Revised S/C Funding			43,964,753				
LCAP Estimated S/C Funding (LCAP pg 113)			42,867,667				
% Increase/Improve Srvc (LCAP pg 113)							27.11%

2017-18 General Fund Cash Flow

		JULY Actual		AUG Actual		SEPT Actual		OCT Actual		NOV Actual		DEC Actual		JAN Actual	
A. BEGINNING CASH		34,392,488.58		37,790,166.39		24,009,752.46		26,628,410.67		16,160,963.41		11,751,899.83		22,374,984.97	
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	7,446,398.00	4.24%	7,446,398.00	4.24%	19,814,308.00	11.27%	13,403,516.00	7.63%	13,403,516.00	7.63%	19,814,308.00	11.27%	13,403,516.00	7.63%
Property Tax	8020-8089	28,937.22	0.10%	1,524,822.92	5.28%	0.00	0.00%	1,675,509.36	5.80%	48,888.64	0.17%	8,653,897.94	29.97%	8,795,501.87	30.46%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other RL	8091-8099	0.00	0.00%	0.00	0.00%	0.00	0.00%	(159,298.00)	11.93%	(305,855.00)	22.90%	(100,936.00)	7.56%	(100,936.00)	7.56%
Federal Revenues	8100-8299	311,038.20	1.67%	0.00	0.00%	3,443,702.72	18.52%	(1,228,251.48)	-6.60%	273,657.50	1.47%	727,977.21	3.91%	2,743,714.56	14.75%
Other State Revenues	8300-8599	0.00	0.00%	1,111,111.00	4.58%	15,540.00	0.06%	1,843,423.01	7.60%	1,031,709.11	4.25%	4,157,466.00	17.15%	1,249,350.43	5.15%
Other Local Revenues	8600-8799	46,757.13	0.28%	1,312,863.46	7.90%	1,323,253.04	7.96%	296,701.60	1.79%	1,763,110.25	10.61%	244,095.04	1.47%	4,053,349.17	24.39%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	2,789,243.00	61.53%
TOTAL RECEIPTS		7,833,130.55		11,395,195.38		24,596,803.76		15,831,600.49		16,215,026.50		33,496,808.19		32,933,739.03	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,624,260.74	1.39%	10,803,175.23	9.22%	10,965,296.27	9.36%	11,147,392.88	9.51%	11,274,663.01	9.62%	11,242,979.78	9.59%	11,097,022.12	9.47%
Classified Salaries	2000-2999	1,919,748.43	4.70%	3,403,606.42	8.34%	3,400,731.30	8.33%	3,466,170.46	8.49%	3,614,905.41	8.86%	3,381,148.25	8.28%	3,296,223.89	8.07%
Employee Benefits	3000-3999	1,530,851.70	2.69%	4,875,777.30	8.57%	4,992,279.67	8.78%	4,094,147.79	7.20%	4,117,197.56	7.24%	3,888,769.81	6.84%	4,215,247.07	7.41%
Books & Supplies	4000-4999	166,537.80	0.94%	2,417,294.62	13.70%	1,280,182.05	7.25%	1,148,624.25	6.51%	575,358.15	3.26%	967,706.56	5.48%	785,874.65	4.45%
Services & Operating Expenses	5000-5999	4,458,753.63	12.40%	2,624,124.24	7.30%	(1,043,159.32)	-2.90%	5,310,664.72	14.77%	2,214,545.73	6.16%	4,339,894.66	12.07%	3,123,179.87	8.68%
Capital Outlays	6000-6999	22,711.91	0.91%	313,055.83	12.51%	982,462.80	39.25%	231,750.63	9.26%	100,468.24	4.01%	109,227.90	4.36%	109,687.69	4.38%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	(61,992.03)	-1.60%	2,772,785.35	71.49%	0.00	0.00%	61,992.03	1.60%	275,665.00	7.11%	96,728.54	2.49%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(29,751.95)	3.72%	(11,881.07)	1.48%	0.00	0.00%	(42,511.81)	5.31%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	1,500,000.00	60.12%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	795,000.00	31.86%
TOTAL DISBURSEMENTS		9,722,864.21		25,875,041.61		23,350,578.12		25,368,998.78		21,947,249.06		24,205,391.96		23,476,452.02	
D. TAX ANTICIPATION NOTES															
2014-15 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00	
Jul 2015 TRANS	9640	7,900,000.00		-		-		-		-		-		(3,950,000.00)	
2015-16 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00	
TRANS TOTAL		7,900,000.00		-		-		-		-		-		(3,950,000.00)	
E. INTERFUND LOANS	9311/9611	-		-		-		-		-		-		0.00	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		1,513,315.15	15.41%	1,096,606.85	11.16%	1,400,099.26	14.25%	1,438,761.66	14.65%	1,279,669.26	13.03%	1,318,523.08	13.42%	0.00	0.00%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	1,421,164.05	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		72,308.62	26.79%	13,723.94	5.08%	(19,344.95)	-7.17%	(47,676.53)	-17.66%	(29,863.70)	-11.06%	39,388.79	14.59%	30,786.61	11.41%
Accounts Payable		4,197,560.70	60.70%	410,898.49	5.94%	8,321.74	0.12%	6,277.33	0.09%	(73,353.42)	-1.06%	26,242.96	0.38%	0.00	0.00%
Unearned Revenue		0.00		0.00		0.00		527,990.21		0.00		0.00		0.00	
Due To Other Funds		651.60	0.02%	0.00	0.00%	0.00	0.00%	3,208,030.61	99.98%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		(2,612,588.53)		699,432.30		1,372,432.57		(930,048.97)		1,323,158.98		1,331,668.91		30,786.61	
G. NET INCOME (B - C + D+ E + F)		3,397,677.81		(13,780,413.93)		2,618,658.21		(10,467,447.26)		(4,409,063.58)		10,623,085.14		5,538,073.62	
ENDING CASH (A +G)		37,790,166.39		24,009,752.46		26,628,410.67		16,160,963.41		11,751,899.83		22,374,984.97		27,913,058.59	

2017-18 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		27,913,058.59		19,621,878.22		24,786,023.34		18,492,099.21		15,307,471.21		23,839,748.75		34,392,488.58
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	14,021,395.00	7.98%	21,329,698.00	12.14%	14,021,395.00	7.98%	14,021,395.00	7.98%	18,239,813.00	10.38%	(600,488.00)	-0.34%	175,765,168.00
Property Tax	8020-8089	0.00	0.00%	119,251.00	0.41%	2,723,511.00	9.43%	5,175,064.00	17.92%	126,239.48	0.44%	0.00	0.00%	28,871,623.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	(100,988.00)	7.56%	(100,988.00)	7.56%	(140,260.00)	10.50%	(140,260.00)	10.50%	(140,260.00)	10.50%	(46,033.00)	3.45%	(1,335,814.00)
Federal Revenues	8100-8299	159,464.90	0.86%	2,276,103.00	12.24%	341,176.00	1.83%	2,365,281.00	12.72%	3,493,953.00	18.79%	3,691,096.39	19.85%	18,598,913.00
Other State Revenues	8300-8599	299,620.00	1.24%	692,629.00	2.86%	2,805,738.00	11.57%	9,143,618.00	37.71%	874,029.00	3.60%	1,023,464.45	4.22%	24,247,698.00
Other Local Revenues	8600-8799	153,972.00	0.93%	1,927,852.00	11.60%	1,032,436.00	6.21%	212,327.00	1.28%	2,194,780.00	13.21%	2,054,971.31	12.37%	16,616,468.00
Transfers In/Other Sources	8910-8979	103,259.00	2.28%	839,943.00	18.53%	86,049.00	1.90%	0.00	0.00%	641,644.00	14.15%	73,205.00	1.61%	4,533,343.00
TOTAL RECEIPTS		14,636,722.90		27,084,488.00		20,870,045.00		30,777,425.00		25,430,198.48		6,196,216.15		267,297,399.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	11,326,521.00	9.66%	11,324,407.00	9.66%	11,319,330.00	9.66%	11,357,957.00	9.69%	3,412,356.00	2.91%	303,616.15	0.26%	117,198,977.18
Classified Salaries	2000-2999	4,150,388.00	10.17%	3,539,916.00	8.67%	3,521,857.00	8.63%	4,137,880.00	10.14%	2,671,190.00	6.54%	317,247.84	0.78%	40,821,013.00
Employee Benefits	3000-3999	4,583,492.00	8.06%	3,876,233.00	6.82%	4,127,558.00	7.26%	12,472,196.00	21.93%	3,879,505.00	6.82%	210,634.92	0.37%	56,863,889.82
Books & Supplies	4000-4999	1,011,712.00	5.73%	1,268,516.00	7.19%	962,197.00	5.45%	3,011,080.00	17.06%	2,568,851.00	14.55%	1,486,793.02	8.42%	17,650,727.10
Services & Operating Expenses	5000-5999	1,850,017.00	5.14%	2,131,815.00	5.93%	2,361,796.00	6.57%	2,740,978.00	7.62%	4,234,790.00	11.77%	1,619,914.47	4.50%	35,967,314.00
Capital Outlays	6000-6999	40,237.27	1.61%	141,846.88	5.67%	220,410.13	8.81%	40,230.00	1.61%	190,890.72	7.63%	0.00	0.00%	2,502,980.00
Other Outgo	7100-7299/7400-7499	68,015.00	1.75%	157,064.00	4.05%	307,579.00	7.93%	113,358.00	2.92%	328.11	0.01%	87,090.00	2.25%	3,878,613.00
Indirect Costs	7300-7399	(256,142.00)	31.99%	(18,416.00)	2.30%	(14,012.00)	1.75%	(205,378.00)	25.65%	(40,435.00)	5.05%	(182,165.17)	22.75%	(800,693.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	200,000.00	8.02%	0.00	0.00%	0.00	0.00%	0.00	0.00%	2,495,000.00
TOTAL DISBURSEMENTS		22,774,240.27		22,421,381.88		23,006,715.13		33,668,301.00		16,917,475.83		3,843,131.23		276,577,821.10
D. TAX ANTICIPATION NOTES														
2014-15 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2015 TRANS	9640	-		-		(3,950,000.00)		-		-		-		0.00
2015-16 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
TRANS TOTAL		-		-		(3,950,000.00)		-		-		-		-
E. INTERFUND LOANS	9311/9611	-		-		-		-		-	100.00%	-		0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		197,102.00	2.01%	894,423.00	9.11%	115,171.00	1.17%	206,205.00	2.10%	226,591.13	2.31%	136,766.00	1.39%	9,823,233.39
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,421,164.05
Stores		18,219.00	6.75%	(24,400.00)	-9.04%	46,559.00	17.25%	40,486.00	15.00%	46,721.00	17.31%	82,998.22	30.75%	269,906.00
Accounts Payable		368,984.00	5.34%	368,984.00	5.34%	368,984.00	5.34%	540,443.00	7.82%	253,757.24	3.67%	438,168.00	6.34%	6,915,268.04
Unearned Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	527,990.21
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	3,208,682.21
TOTAL PRIOR YEAR TRANSACTIONS		(153,663.00)		501,039.00		(207,254.00)		(293,752.00)		19,554.89		(218,403.78)		862,362.98
G. NET INCOME (B - C + D+ E + F)		(8,291,180.37)		5,164,145.12		(6,293,924.13)		(3,184,628.00)		8,532,277.54		2,134,681.14		(8,418,059.12)
ENDING CASH (A +G)		19,621,878.22		24,786,023.34		18,492,099.21		15,307,471.21		23,839,748.75		25,974,429.89		25,974,429.46

2018-19 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Projected		Projected		Projected		Projected		Projected		Projected		Projected	
A. BEGINNING CASH		23,344,748.32		21,869,442.32		7,361,911.32		6,005,381.32		7,892,710.32		4,923,087.32		17,381,950.32	
B. RECEIPTS:															
LCCF															
State Aid 8011	8011	8,227,144.00	4.33%	8,227,144.00	4.33%	21,120,555.00	11.12%	14,802,318.00	7.80%	14,802,318.00	7.80%	21,120,555.00	11.12%	14,802,318.00	7.80%
Property Tax	8020-8089	0.00	0.00%	1,434,402.00	4.97%	1,170,606.00	4.05%	562,135.00	1.95%	0.00	0.00%	8,521,366.00	29.51%	8,419,822.00	29.16%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other LCCF	8091-8099	0.00	0.00%	(44,857.00)	3.35%	(177,151.00)	13.23%	(122,386.00)	9.14%	(86,768.00)	6.48%	(86,768.00)	6.48%	(87,170.00)	6.51%
Federal Revenues	8100-8299	307.00	0.00%	0.00	0.00%	829,285.00	4.60%	(405,565.00)	-2.25%	191,547.00	1.06%	388,147.00	2.15%	311,711.00	1.73%
Other State Revenues	8300-8599	0.00	0.00%	14,668.00	0.06%	623,004.00	2.47%	320,895.00	1.27%	3,109,661.00	12.32%	2,808,175.00	11.13%	2,996,620.00	11.87%
Other Local Revenues	8600-8799	5,506.00	0.03%	1,034,186.00	6.47%	112,513.00	0.70%	1,068,283.00	6.68%	1,130,494.00	7.07%	1,026,323.00	6.42%	3,673,032.00	22.98%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	32,445.00	0.80%	43,587.00	1.07%	0.00	0.00%	58,370.00	1.43%	1,800,951.00	44.20%
TOTAL RECEIPTS		8,232,957.00		10,665,543.00		23,711,257.00		16,269,267.00		19,147,252.00		33,836,168.00		31,917,284.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,132,888.00	0.98%	10,404,793.00	9.02%	10,865,670.00	9.42%	10,867,614.00	9.42%	11,204,447.00	9.71%	11,102,271.00	9.63%	11,195,744.00	9.71%
Classified Salaries	2000-2999	1,937,529.00	4.69%	3,619,719.00	8.76%	3,624,165.00	8.77%	3,697,613.00	8.95%	3,785,037.00	9.16%	3,622,027.00	8.76%	3,468,183.00	8.39%
Employee Benefits	3000-3999	1,917,989.00	3.22%	4,510,300.00	7.57%	5,388,355.00	9.04%	4,372,713.00	7.34%	4,371,758.00	7.34%	4,327,104.00	7.26%	4,259,271.00	7.15%
Books & Supplies	4000-4999	156,637.00	0.84%	2,494,845.00	13.37%	1,410,473.00	7.56%	1,115,198.00	5.98%	664,652.00	3.56%	346,198.00	1.86%	595,027.00	3.19%
Services & Operating Expenses	5000-5999	2,327,609.00	6.74%	4,315,780.00	12.49%	1,805,725.00	5.23%	3,710,416.00	10.74%	1,675,993.00	4.85%	2,099,262.00	6.08%	3,114,703.00	9.02%
Capital Outlays	6000-6999	32,143.00	3.80%	260,022.00	30.74%	7,190.00	0.85%	0.00	0.00%	14,972.00	1.77%	5,329.00	0.63%	220,096.00	26.02%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	2,618,571.00	66.75%	(344,046.00)	-8.77%	362,013.00	9.23%	131,770.00	3.36%	0.00	0.00%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(43,254.00)	3.74%	(21,511.00)	1.86%	0.00	0.00%	(13,878.00)	1.20%	(425,486.00)	36.79%
Transfers Out/Other Uses	7610-7699	2,000,000.00	71.56%	0.00	0.00%	0.00	0.00%	99,288.00	3.55%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL DISBURSEMENTS		9,504,795.00		25,605,459.00		25,676,895.00		23,497,285.00		22,078,872.00		21,620,083.00		22,427,538.00	
D. TAX ANTICIPATION NOTES															
2016-17 Mid Yr TRANS	9640	-		-		-		-		-		-		-	
Jul 2017 TRANS	9640	-		-		-		-		-		-		-	
2017-18 Mid Yr TRANS	9640	-		-		-		-		-		-		-	
TRANS TOTAL		-		-		-		-		-		-		-	
E. INTERFUND LOANS	9311/9611	-		-		-		8,000,000.00		-		-		(8,000,000.00)	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		2,990,276.00	43.70%	923,769.00	13.50%	653,481.00	9.55%	1,053,781.00	15.40%	0.00	0.00%	246,339.00	3.60%	177,911.00	2.60%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		7,584.00	2.81%	31,282.00	11.59%	(44,373.00)	-16.44%	61,566.00	22.81%	(38,003.00)	-14.08%	15,655.00	5.80%	(21,754.00)	-8.06%
Accounts Payable		3,201,328.00	71.30%	522,666.00	11.64%	0.00	0.00%	0.00	0.00%	0.00	0.00%	19,216.00	0.43%	38,431.00	0.86%
Deferred Revenue		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		(203,468.00)		432,385.00		609,108.00		1,115,347.00		(38,003.00)		242,778.00		117,726.00	
G. NET INCOME (B - C + D+ E + F)		(1,475,306.00)		(14,507,531.00)		(1,356,530.00)		1,887,329.00		(2,969,623.00)		12,458,863.00		1,607,472.00	
ENDING CASH (A +G)		21,869,442.32		7,361,911.32		6,005,381.32		7,892,710.32		4,923,087.32		17,381,950.32		18,989,422.32	

2018-19 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		18,989,422.32		13,271,427.32		13,949,651.32		10,600,574.32		15,993,596.32		27,485,298.32		23,344,748.32
B. RECEIPTS:														
LCFF														
State Aid 8011	8011	15,145,797.00	7.98%	22,530,237.00	11.87%	15,145,797.00	7.98%	15,145,797.00	7.98%	21,450,869.00	11.30%	(2,633,340.00)	-1.39%	189,887,509.00
Property Tax	8020-8089	0.00	0.00%	119,418.00	0.41%	2,814,742.00	9.75%	6,131,034.00	21.24%	(301,901.00)	-1.05%	0.00	0.00%	28,871,624.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other LCFF	8091-8099	(86,768.00)	6.48%	(201,923.00)	15.08%	(137,650.00)	10.28%	(167,376.00)	12.50%	0.00	0.00%	(140,194.00)	10.47%	(1,339,011.00)
Federal Revenues	8100-8299	75,203.00	0.42%	593,222.00	3.29%	274,675.00	1.52%	10,684,015.00	59.21%	1,538,409.00	8.53%	3,564,505.00	19.75%	18,045,461.00
Other State Revenues	8300-8599	0.00	0.00%	833,663.00	3.30%	2,186,403.00	8.66%	8,674,550.00	34.37%	0.00	0.00%	3,667,499.00	14.53%	25,235,138.00
Other Local Revenues	8600-8799	137,016.00	0.86%	1,898,104.00	11.87%	987,327.00	6.18%	1,142,294.00	7.15%	2,198,043.00	13.75%	1,571,539.00	9.83%	15,984,660.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	1,181,291.00	28.99%	31,500.00	0.77%	732,230.00	17.97%	194,626.00	4.78%	4,075,000.00
TOTAL RECEIPTS		15,271,248.00		25,772,721.00		22,452,585.00		41,641,814.00		25,617,650.00		6,224,635.00		280,760,381.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	11,499,605.00	9.97%	11,406,267.00	9.89%	11,497,189.00	9.97%	11,388,334.00	9.87%	2,683,614.00	2.33%	84,075.00	0.07%	115,332,511.00
Classified Salaries	2000-2999	3,759,005.00	9.09%	3,728,864.00	9.02%	3,532,305.00	8.55%	3,887,731.00	9.41%	2,270,849.00	5.49%	399,389.00	0.97%	41,332,416.00
Employee Benefits	3000-3999	3,391,627.00	5.69%	5,297,626.00	8.89%	4,336,417.00	7.28%	13,853,961.00	23.25%	3,490,118.00	5.86%	76,061.00	0.13%	59,593,300.00
Books & Supplies	4000-4999	932,755.00	5.00%	1,103,968.00	5.92%	3,365,498.00	18.04%	4,007,370.00	21.48%	1,859,474.00	9.97%	603,236.00	3.23%	18,655,331.00
Services & Operating Expenses	5000-5999	1,877,524.00	5.44%	2,327,668.00	6.74%	3,045,336.00	8.82%	2,801,509.00	8.11%	3,642,032.00	10.54%	1,798,784.00	5.21%	34,542,341.00
Capital Outlays	6000-6999	23,684.00	2.80%	29,690.00	3.51%	15,057.00	1.78%	135,848.00	16.06%	101,843.00	12.04%	0.00	0.00%	845,874.00
Other Outgo	7100-7299/7400-7499	28,610.00	0.73%	1,136,646.00	28.98%	(72,632.00)	-1.85%	6,290.00	0.16%	16,049.00	0.41%	39,460.00	1.01%	3,922,731.00
Indirect Costs	7300-7399	0.00	0.00%	(26,369.00)	2.28%	(28,104.00)	2.43%	(173,479.00)	15.00%	(231,305.00)	20.00%	(193,140.00)	16.70%	(1,156,526.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	400,679.00	14.34%	295,033.00	10.56%	0.00	0.00%	2,795,000.00
TOTAL DISBURSEMENTS		21,512,810.00		25,004,360.00		25,691,066.00		36,308,243.00		14,127,707.00		2,807,865.00		275,862,978.00
D. TAX ANTICIPATION NOTES														
2016-17 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2017 TRANS	9640	-		-		-		-		-		-		0.00
2017-18 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
TRANS TOTAL		-		-		-		-		-		-		-
E. INTERFUND LOANS	9311/9611	-		-		-		-		-	100.00%	-		0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		650,060.00	9.50%	0.00	0.00%	0.00	0.00%	68,427.00	1.00%	78,693.00	1.15%	0.00	0.00%	6,842,737.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		(23,050.00)	-8.54%	13,306.00	4.93%	(7,153.00)	-2.65%	94,467.00	35.00%	94,466.00	35.00%	85,913.00	31.83%	269,906.00
Accounts Payable		103,443.00	2.30%	103,443.00	2.30%	103,443.00	2.30%	103,443.00	2.30%	171,400.00	3.82%	122,839.00	2.74%	4,489,652.00
Deferred Revenue		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
TOTAL PRIOR YEAR TRANSACTIONS		523,567.00		(90,137.00)		(110,596.00)		59,451.00		1,759.00		(36,926.00)		2,622,991.00
G. NET INCOME (B - C + D+ E + F)		(5,717,995.00)		678,224.00		(3,349,077.00)		5,393,022.00		11,491,702.00		3,379,844.00		7,520,394.00
ENDING CASH (A +G)		13,271,427.32		13,949,651.32		10,600,574.32		15,993,596.32		27,485,298.32		30,865,142.32		30,865,142.32

CASH OPTIONS SURVEY

District Name: _____ Contact Name: _____ Date: _____

GENERAL FUND

- The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally.
- The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____

- The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRANs amount, type (cross-fiscal, regular), and the anticipated funding date).*

Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____

- The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education **(may not be a viable solution, recommend alternative cash options explored first)**.

Amount: _____ Anticipated Funding Date: _____

- Other Options – please describe below.

OTHER FUNDS

- The district does NOT have sufficient cash in the _____ Fund and will do an internal temporary loan in the amount of \$ _____ from the _____ Fund.
- The district does NOT have sufficient cash in the _____ Fund and will do an internal temporary loan in the amount of \$ _____ from the _____ Fund.

CASH OPTIONS SURVEY

- ✓ Deferral Exemptions: Our understanding is that the state has approved all district and charter school deferral exemption requests thus far. Therefore, our office urges both districts and charter schools to consider this option. Our office will continue to forward information on the exemption process as it becomes available. **As the county superintendent of schools is required to certify all district exemption requests, please allow our office at least ten working days to review and submit the applications to the CDE and the Department of Finance prior to the statutory deadlines.**

- ✓ Tax and Revenue Anticipation Notes (TRANS): TRANS are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANS are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANS is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANS with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANS with revenues deferred from one fiscal year to the next. Districts may issue a TRANS on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANS and its set-asides or repayments in the district’s cash flow projections.

- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013).

- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.

- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

Hemet Unified School District
2017-18 Second Interim - Multi-Year Projections
Unrestricted General Fund

DESCRIPTION	Audited Actuals 2016-17	Second Interim Budget 2017-18	Percent of Change %	Projected Budget 2018-19	Percent of Change %	Projected Budget 2019-20	Percent of Change %
COLA Actual/Projection %	0.00%	1.560%	#DIV/0!	2.51%	60.90%	2.41%	-3.98%
LCFF Gap %	56.08%	44.970%	-19.81%	100.00%	122.37%	100.00%	0.00%
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	19,971.00	20,002.00	0.16%	20,057.00	0.27%	20,113.00	0.28%
REVENUES							
LCFF	\$195,739,591	\$203,300,977	3.86%	\$217,420,121	6.94%	\$223,492,637	2.79%
FEDERAL	\$672,364	\$618,385	-8.03%	\$607,500	-1.76%	\$607,500	0.00%
STATE	\$8,875,245	\$7,473,034	-15.80%	\$9,824,609	31.47%	\$7,355,589	-25.13%
LOCAL	\$2,842,882	\$2,843,049	0.01%	\$2,224,249	-21.77%	\$2,210,449	-0.62%
CONTRIBUTIONS	(\$28,850,212)	(\$32,757,109)	13.54%	(\$33,531,154)	2.36%	(\$34,722,524)	3.55%
REVENUE TOTALS	\$179,279,870	\$181,478,336	1.23%	\$196,545,325	8.30%	\$198,943,651	1.22%
EXPENDITURES							
Certificated Salaries	\$89,315,152	\$92,671,648	3.76%	\$91,439,192	-1.33%	\$92,627,901	1.30%
Classified Salaries	\$23,496,861	\$26,230,765	11.64%	\$26,678,626	1.71%	\$27,065,466	1.45%
Benefits	\$33,221,865	\$35,288,331	6.22%	\$37,376,407	5.92%	\$40,228,870	7.63%
Books & Supplies	\$10,419,004	\$13,162,061	26.33%	\$15,307,025	16.30%	\$15,965,813	4.30%
Contracts & Services	\$23,680,002	\$25,008,833	5.61%	\$25,683,860	2.70%	\$25,190,210	-1.92%
Capital Outlay	\$2,117,695	\$2,157,106	1.86%	\$650,000	-69.87%	\$650,000	0.00%
Other Outgo	\$142,609	\$30,882	-78.34%	\$25,000	-19.05%	\$25,000	0.00%
Support Costs	(\$2,452,003)	(\$2,246,677)	-8.37%	(\$2,370,000)	5.49%	(\$2,370,000)	0.00%
Total Expenditures	\$179,941,185	\$192,302,949	6.87%	\$194,790,110	1.29%	\$199,383,260	2.36%
OTHER SOURCES & USES							
Transfers In & Other Sources	\$4,365,523	\$4,189,148	-4.04%	\$3,730,000	-10.96%	\$3,730,000	0.00%
Transfers Out & Other Uses	\$1,959,625	\$495,000	-74.74%	\$495,000	0.00%	\$495,000	0.00%
Total Sources & Uses	\$2,405,898	\$3,694,148	53.55%	\$3,235,000	-12.43%	\$3,235,000	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	\$1,744,583	(\$7,130,465)	-508.72%	\$4,990,215	-169.98%	\$2,795,391	-43.98%
FUND BALANCE, RESERVES							
Beginning Balance	\$28,635,852	\$30,380,435	6.09%	\$23,249,970	-23.47%	\$28,240,185	21.46%
Ending Balance	\$30,380,435	\$23,249,970	-23.47%	\$28,240,185	21.46%	\$31,035,576	9.90%
Reserve Amounts:							
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000	
Stores	\$245,788	\$245,788		\$245,788		\$245,788	
Designated for Economic Uncert.	\$13,015,000	\$13,829,000		\$13,793,150		\$14,059,950	
Prepaid Expenditures	\$0	\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0	
Other Committed Balances	\$3,325,977	\$1,939,857		\$2,000,000		\$2,000,000	
Textbook adoptions - Committed	\$6,000,000	\$970,000		\$1,500,000		\$1,500,000	
Instructional Mtrs/Srvcs - Committed	\$0	\$3,409,805		\$8,176,247		\$10,704,838	
LCFF Gap Funding	\$2,000,000	\$0		\$0		\$0	
LCAP - S/C Carry Over & Reserves	\$5,768,670	\$2,830,520		\$2,500,000		\$2,500,000	
Unappropriated	\$0	\$0		\$0		\$0	
Total EFB	\$30,380,435	\$23,249,970		\$28,240,185		\$31,035,576	

Hemet Unified School District
2017-18 Second Interim - Multi-Year Projections
Restricted General Fund

DESCRIPTION	Audited Actuals 2016-17	Second Interim Budget 2017-18	Percent of Change over PY	Projected Budget 2018-19	Percent of Change over PY	Projected Budget 2019-20	Percent of Change over PY
REVENUES							
REVENUE LIMIT	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
FEDERAL	\$17,308,486	\$17,980,528	3.88%	\$17,437,961	-3.02%	\$17,112,961	-1.86%
STATE	\$15,552,177	\$16,774,664	7.86%	\$15,410,529	-8.13%	\$14,528,704	-5.72%
LOCAL	\$13,940,146	\$13,773,419	-1.20%	\$13,760,411	-0.09%	\$13,760,411	0.00%
CONTRIBUTIONS	\$28,850,212	\$32,757,109	13.54%	\$33,531,154	2.36%	\$34,722,524	3.55%
REVENUE TOTALS	\$75,651,021	\$81,285,720	7.45%	\$80,140,055	-1.41%	\$80,124,600	-0.02%
EXPENDITURES							
Certificated Salaries	\$20,972,265	\$24,527,329	16.95%	\$23,893,319	-2.58%	\$24,203,932	1.30%
Classified Salaries	\$12,989,885	\$14,590,248	12.32%	\$14,653,790	0.44%	\$14,866,270	1.45%
Benefits	\$18,571,617	\$21,575,559	16.17%	\$22,216,893	2.97%	\$23,147,924	4.19%
Books & Supplies	\$4,698,843	\$4,488,666	-4.47%	\$3,348,306	-25.41%	\$3,048,306	-8.96%
Contracts & Services	\$9,153,345	\$10,958,481	19.72%	\$8,858,481	-19.16%	\$8,433,481	-4.80%
Capital Outlay	\$4,409,884	\$345,874	-92.16%	\$195,874	-43.37%	\$195,874	0.00%
Other Outgo	\$3,991,825	\$3,847,731	-3.61%	\$3,797,731	-1.30%	\$3,797,731	0.00%
Support Costs	\$1,562,690	\$1,445,984	-7.47%	\$1,313,474	-9.16%	\$1,326,598	1.00%
Total Expenditures	\$76,350,354	\$81,779,872	7.11%	\$78,277,868	-4.28%	\$79,020,116	0.95%
OTHER SOURCES & USES							
Transfers In & Other Sources	\$339,025	\$344,195	1.52%	\$345,000	0.23%	\$345,000	0.00%
Transfers Out & Other Uses	\$2,000,000	\$2,000,000	0.00%	\$2,300,000	15.00%	\$2,300,000	0.00%
Total Sources & Uses	\$ (1,660,975)	\$ (1,655,805)	-0.31%	\$ (1,955,000)	18.07%	\$ (1,955,000)	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$2,360,308)	(\$2,149,957)	-8.91%	(\$92,813)	-95.68%	(\$850,516)	816.38%
FUND BALANCE, RESERVES							
Beginning Balance	\$6,484,759	\$4,124,451	-36.40%	\$1,974,494	-52.13%	\$1,881,681	-4.70%
Ending Balance	\$4,124,451	\$1,974,494	-52.13%	\$1,881,681	-4.70%	\$1,031,165	-45.20%
Reserve Amounts:							
Prop 39 Energy	\$544,422	\$0		\$0		\$0	
LEA - Medical	\$0	\$0		\$0		\$0	
Educator Effectiveness	\$490,830	\$0		\$0		\$0	
Restricted Lottery	\$280,397	\$0		\$0		\$0	
Spec Ed Low Incidence Equip	\$232,480	\$227,781		\$200,000		\$150,000	
Spec Ed Mental Health	\$583,092	\$125,225		\$100,000		\$75,000	
College Readiness Block Grant	\$625,777	\$394,689		\$0		\$0	
Routine Restricted Maintenance	\$1,037,900	\$704,948		\$981,681		\$206,165	
Other Restricted - Redevelopment	\$329,553	\$521,851		\$600,000		\$600,000	
Unappropriated	\$0	\$0		\$0		\$0	
Total EFB	\$4,124,451	\$1,974,494		\$1,881,681		\$1,031,165	

Hemet Unified School District
2017-18 Second Interim - Multi-Year Projections
Combined General Fund

DESCRIPTION	Audited Actuals 2016-17	Second Interim Budget 2017-18	Percent of Change over PY	Projected Budget 2018-19	Percent of Change over PY	Projected Budget 2019-20	Percent of Change over PY
COLA Actual/Projection %	0.00%	1.56%		2.51%		2.41%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	19,971.00	20,002	0.16%	20,057	0.27%	20,113	0.28%
REVENUES							
REVENUE LIMIT/LCFF	\$195,739,591	\$203,300,977	3.86%	\$217,420,121	6.94%	\$223,492,637	2.79%
FEDERAL	\$17,980,850	\$18,598,913	3.44%	\$18,045,461	-2.98%	\$17,720,461	-1.80%
STATE	\$24,427,422	\$24,247,698	-0.74%	\$25,235,138	4.07%	\$21,884,293	-13.28%
LOCAL	\$16,783,028	\$16,616,468	-0.99%	\$15,984,660	-3.80%	\$15,970,860	-0.09%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$254,930,891	\$262,764,056	3.07%	\$276,685,380	5.30%	\$279,068,251	0.86%
EXPENDITURES							
Certificated Salaries	\$110,287,417	\$117,198,977	6.27%	\$115,332,511	-1.59%	\$116,831,833	1.30%
Classified Salaries	\$36,486,746	\$40,821,013	11.88%	\$41,332,416	1.25%	\$41,931,736	1.45%
Benefits	\$51,793,482	\$56,863,890	9.79%	\$59,593,300	4.80%	\$63,376,794	6.35%
Books & Supplies	\$15,117,847	\$17,650,727	16.75%	\$18,655,331	5.69%	\$19,014,119	1.92%
Contracts & Services	\$32,833,347	\$35,967,314	9.55%	\$34,542,341	-3.96%	\$33,623,691	-2.66%
Capital Outlay	\$6,527,579	\$2,502,980	-61.66%	\$845,874	-66.21%	\$845,874	0.00%
Other Outgo	\$4,134,434	\$3,878,613	-6.19%	\$3,822,731	-1.44%	\$3,822,731	0.00%
Support Costs	(\$889,313)	(\$800,693)	-9.96%	(\$1,056,526)	31.95%	(\$1,043,402)	-1.24%
Total Expenditures	\$256,291,539	\$274,082,821	6.94%	\$273,067,978	-0.37%	\$278,403,376	1.95%
OTHER SOURCES & USES							
Transfers In & Other Sources	\$4,704,548	\$4,533,343	-3.64%	\$4,075,000	-10.11%	\$4,075,000	0.00%
Transfers Out & Other Uses	\$3,959,625	\$2,495,000	-36.99%	\$2,795,000	12.02%	\$2,795,000	0.00%
Total Sources & Uses	\$744,923	\$2,038,343	173.63%	\$1,280,000	-37.20%	\$1,280,000	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$615,725)	(\$9,280,422)	1407.23%	\$4,897,402	-152.77%	\$1,944,875	-60.29%
FUND BALANCE, RESERVES							
Beginning Balance	\$35,120,611	\$34,504,886	-1.75%	\$25,224,464	-26.90%	\$30,121,866	19.42%
Ending Balance	\$34,504,886	\$25,224,464	-26.90%	\$30,121,866	19.42%	\$32,066,741	6.46%
Reserve Amounts:							
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000	
Stores	\$245,788	\$245,788		\$245,788		\$245,788	
Designated for Economic Uncert.	\$13,015,000	\$13,829,000		\$13,793,150		\$14,059,950	
Legally Restricted Balances	\$4,124,451	\$1,974,494		\$1,881,681		\$1,031,165	
Committed - Unrestricted Carry Over	\$9,325,977	\$6,319,662		\$10,176,247		\$12,704,838	
LCFF Gap Reserve	\$2,000,000	\$0		\$0		\$0	
LCAP - S/C Carry Over & Reserves	\$5,768,670	\$2,830,520		\$2,500,000		\$2,500,000	
Unappropriated	\$0	\$0		\$0		\$0	
Total EFB	\$34,504,886	\$25,224,464		\$28,621,866		\$30,566,741	
% of Reserve (9789)	5.00%	5.00%		5.00%		5.00%	

1/31/2018

**Multi-Year Financial Projection Assumptions
2017-18 Second Interim**

Combined General Fund

	7100-7299						7400-7499	7300-7399	7610-7629	Total Exp Change	LCFF 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Other 89XX	Total Rev Change
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX										
2017-18 First Interim	\$116,445,973	\$41,135,700	\$56,899,124	\$20,095,591	\$32,598,288	\$2,162,222	\$3,766,113	(\$782,416)	\$2,295,000	274,615,595	\$202,685,982	\$18,281,893	\$23,309,970	\$15,966,468	\$4,533,343	264,777,656
2017-18 2nd Interim Adjustments										-						-
LCFF COLA/GAP										-	614,995					614,995
Step & Column										-						-
Negotiations			(151,616)							(151,616)						-
STRS/PERS										-						-
STRS On Behalf										-						-
LCAP (growth, S&C, STRS/PERS inc & misc adj)										-						-
LCAP reductions - negotiations	204,780	(46,260)	51,000	37,000	56,400					302,920						-
Ed Effectiveness				(112,000)	112,000					-						-
Prop 39 Energy					1,622,127					1,622,127			1,236,959			1,236,959
Textbook adoption	385,000		65,382	(1,700,000)	790,000					(459,618)						-
Growth	75,000								200,000	275,000			769	100,000		100,769
Carry Over/One-Time Rev/Exp	88,224	(268,427)		(669,864)	788,499	340,758	112,500	(18,277)		373,413		317,020	(300,000)	550,000		567,020
New School Start Up										-						-
2017-18 2nd Interim TOTAL	117,198,977	40,821,013	56,863,890	17,650,727	35,967,314	2,502,980	3,878,613	(800,693)	2,495,000	276,577,821	203,300,977	18,598,913	24,247,698	16,616,468	4,533,343	267,297,399
2018-19 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	14,119,144					14,119,144
Step & Column	1,258,643	527,354	378,449							2,164,446						-
Negotiations - 1% Reduction	(2,682,952)	(414,187)	(759,523)							(3,856,662)						-
STRS/PERS			2,617,111							2,617,111						-
STRS On Behalf										-						-
LCAP (growth, S&C, STRS/PERS inc & misc adj)	264,943	470,352	598,183	4,144,964	525,027	36,904				6,040,373						-
Textbook adoption				(1,500,000)						(1,500,000)						-
Growth					150,000					150,000						-
Deferred Maintenance									300,000	300,000						-
Carry Over/One-Time Rev/Exp	(707,100)	(72,116)	(104,810)	(1,640,360)	(2,100,000)	(1,694,010)	(55,882)	(255,833)		(6,630,111)		(553,452)	987,440	(631,808)		(197,820)
New School Start Up										-					(458,343)	(458,343)
2018-19 TOTALS	115,332,511	41,332,416	59,593,300	18,655,331	34,542,341	845,874	3,822,731	(1,056,526)	2,795,000	275,862,978	217,420,121	18,045,461	25,235,138	15,984,660	4,075,000	280,760,380

**Multi-Year Financial Projection Assumptions
2017-18 Second Interim**

Combined General Fund

	7100-7299						Total	LCFF	Federal	State	Local	Other	Total			
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change
2019-20 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	6,072,516					6,072,516
Step & Column	1,230,935	527,948	310,415							2,069,298						-
STRS/PERS			2,860,835							2,860,835						-
STRS On Behalf										-						-
LCAP (growth, S&C, STRS/PERS inc & misc adj)	268,387	71,372	612,244	658,788	6,350					1,617,141						-
Textbook adoption										-						-
Growth										-						-
Deferred Maintenance										-						-
Carry Over/One-Time Rev/Exp				(300,000)	(925,000)			13,124		(1,211,876)		(325,000)	(3,350,845)	(13,800)		(3,689,645)
New School Start Up										-						-
2019-20 TOTALS	116,831,833	41,931,736	63,376,794	19,014,119	33,623,691	845,874	3,822,731	(1,043,402)	2,795,000	281,198,376	223,492,637	17,720,461	21,884,293	15,970,860	4,075,000	283,143,251

**2017-18 Second Interim
SUMMARY OF ASSUMPTIONS
2017-18 through 2019-20**

Attachment D

Hemet USD			
	2017-18	2018-19	2019-20
District Enrollment Projections			
District K-12 ENROLLMENT (include NPS & Community Day)	21,112	21,172	21,232
Charter Projections			
Charter School (Fund 09 and Direct) ENROLLMENT	671	671	671
Charter School (Fund 09 and Direct) ADA PROJECTIONS	656	656	656
GAP Funding Reserved in Ending Fund Balance	0	0	0
CalSTRS Percentage Increase in Employee Benefits	1.85%	1.85%	1.85%
CalSTRS Percentage Increase in Ending Fund Balance	0%	0%	0%
One Percent Salary Change (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ 1,250,000	\$ 1,230,100	\$ 1,246,100
Classified (Salaries & Fixed Charges)	\$ 441,200	\$ 446,725	\$ 453,200
Staffing Change from Prior Year (Include New Schools Opening)			
Number of Teachers (Increase/Decrease)	9	-20	
Certificated (Salaries only)	\$3,108,444	\$ (1,530,600)	\$ -
Classified (Salaries only)	\$ 675,339	\$ 400,000	
Management (Salaries only)	\$ 115,000	\$ -	\$ -
Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -

State Forms

2017-18 Second Interim



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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 06, 2018

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

E-mail: pbuckhou@hemetusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	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	

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	202,930,091.00	202,685,982.00	114,792,492.95	203,300,977.00	614,995.00	0.3%
2) Federal Revenue		8100-8299	370,500.00	618,385.00	382,281.35	618,385.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,813,006.00	7,473,034.00	3,737,293.19	7,473,034.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,602,549.00	2,393,049.00	1,960,721.58	2,843,049.00	450,000.00	18.8%
5) TOTAL, REVENUES			209,716,146.00	213,170,450.00	120,872,789.07	214,235,445.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	92,776,797.00	92,454,648.00	54,192,683.21	92,671,648.00	(217,000.00)	-0.2%
2) Classified Salaries		2000-2999	25,764,590.00	26,178,765.00	14,605,554.07	26,230,765.00	(52,000.00)	-0.2%
3) Employee Benefits		3000-3999	35,800,994.00	35,649,331.00	20,704,210.65	35,288,331.00	361,000.00	1.0%
4) Books and Supplies		4000-4999	14,443,843.00	14,040,041.15	4,698,825.19	13,162,061.15	877,980.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	23,094,811.00	24,451,944.00	15,683,624.25	25,008,833.00	(556,889.00)	-2.3%
6) Capital Outlay		6000-6999	369,229.00	2,034,006.00	1,674,852.12	2,157,106.00	(123,100.00)	-6.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	30,882.00	30,882.00	(3,590.00)	30,882.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,109,252.00)	(2,246,677.00)	(638,699.34)	(2,246,677.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			190,171,894.00	192,592,940.15	110,917,460.15	192,302,949.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,544,252.00	20,577,509.85	9,955,328.92	21,932,495.85		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,954,773.00	4,189,148.00	2,789,243.00	4,189,148.00	0.00	0.0%
b) Transfers Out		7600-7629	495,000.00	495,000.00	495,000.00	495,000.00	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	(32,778,554.00)	(32,757,109.00)	(16,000,549.00)	(32,757,109.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,318,781.00)	(29,062,961.00)	(13,706,306.00)	(29,062,961.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,774,529.00)	(8,485,451.15)	(3,750,977.08)	(7,130,465.15)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,855,917.00	30,380,435.04		30,380,435.04	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)			30,855,917.00	30,380,435.04		30,380,435.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,855,917.00	30,380,435.04		30,380,435.04		
2) Ending Balance, June 30 (E + F1e)			21,081,388.00	21,894,983.89		23,249,969.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	245,788.00	245,788.00		245,788.00		
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	7,395,600.00	7,893,395.89		9,150,181.89		
LCAP Initiatives (Supplemental/Conce	0000	9760				2,830,520.00		
H&W Holding Accts - H&W Premiums	0000	9760				508,193.00		
ERate Projects and IT Infrastructure U	0000	9760				1,431,664.00		
Textbook Adoptions	0000	9760				970,000.00		
Instructional Materials and Services	0000	9760				3,292,464.34		
Instructional Materials & Services	1100	9760				117,340.55		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,415,000.00	13,730,800.00		13,829,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	151,022,122.00	149,509,058.00	81,910,376.00	150,122,000.00	612,942.00	0.4%
Education Protection Account State Aid - Current Year		8012	25,534,745.00	25,643,168.00	12,821,584.00	25,643,168.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	328,819.00	330,004.00	165,002.18	330,004.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	25,842,703.00	26,832,620.00	16,002,200.53	26,832,620.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,139,988.00	1,190,608.00	1,189,466.33	1,190,608.00	0.00	0.0%
Prior Years' Taxes		8043	1,806,339.00	1,843,066.00	1,852,723.17	1,843,066.00	0.00	0.0%
Supplemental Taxes		8044	700,880.00	836,846.00	533,766.39	836,846.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,294,479.00)	(3,465,661.00)	(235,687.58)	(3,465,661.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	140,476.00	1,304,140.00	1,220,086.93	1,304,140.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	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			204,221,593.00	204,023,849.00	115,459,517.95	204,636,791.00	612,942.00	0.3%
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	(1,291,502.00)	(1,337,867.00)	(667,025.00)	(1,335,814.00)	2,053.00	-0.2%
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			202,930,091.00	202,685,982.00	114,792,492.95	203,300,977.00	614,995.00	0.3%
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	70,500.00	70,500.00	0.00	70,500.00	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						

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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	300,000.00	547,885.00	382,281.35	547,885.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			370,500.00	618,385.00	382,281.35	618,385.00	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	740,370.00	3,714,769.00	1,759,881.00	3,714,769.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,001,536.00	3,067,336.00	1,291,018.33	3,067,336.00	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	71,100.00	690,929.00	686,393.86	690,929.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,813,006.00	7,473,034.00	3,737,293.19	7,473,034.00	0.00	0.0%

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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	225,000.00	225,000.00	177,252.33	225,000.00	0.00	0.0%
Interest		8660	145,000.00	145,000.00	101,926.26	145,000.00	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	378,021.00	378,021.00	172,607.33	378,021.00	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	1,854,528.00	1,645,028.00	1,508,935.66	2,095,028.00	450,000.00	27.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,602,549.00	2,393,049.00	1,960,721.58	2,843,049.00	450,000.00	18.8%
TOTAL, REVENUES			209,716,146.00	213,170,450.00	120,872,789.07	214,235,445.00	1,064,995.00	0.5%

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Certificated Teachers' Salaries		1100	77,342,901.00	76,848,916.00	45,023,890.52	77,036,916.00	(188,000.00)	-0.2%
Certificated Pupil Support Salaries		1200	4,639,208.00	4,416,815.00	2,620,360.01	4,343,815.00	73,000.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	9,612,410.00	9,761,832.00	5,659,491.68	9,803,832.00	(42,000.00)	-0.4%
Other Certificated Salaries		1900	1,182,278.00	1,427,085.00	888,941.00	1,487,085.00	(60,000.00)	-4.2%
TOTAL, CERTIFICATED SALARIES			92,776,797.00	92,454,648.00	54,192,683.21	92,671,648.00	(217,000.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,044,617.00	1,021,988.00	400,853.03	1,036,988.00	(15,000.00)	-1.5%
Classified Support Salaries		2200	8,532,789.00	8,565,881.00	4,892,202.22	8,585,881.00	(20,000.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	4,007,999.00	4,298,392.00	2,484,025.13	4,298,392.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,008,891.00	9,041,501.00	4,995,280.04	9,058,501.00	(17,000.00)	-0.2%
Other Classified Salaries		2900	3,170,294.00	3,251,003.00	1,833,193.65	3,251,003.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,764,590.00	26,178,765.00	14,605,554.07	26,230,765.00	(52,000.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,291,139.00	13,255,244.00	7,734,218.47	13,319,244.00	(64,000.00)	-0.5%
PERS		3201-3202	5,033,081.00	5,029,123.00	2,640,561.94	4,799,123.00	230,000.00	4.6%
OASDI/Medicare/Alternative		3301-3302	3,282,267.00	3,248,044.00	1,780,507.56	3,203,044.00	45,000.00	1.4%
Health and Welfare Benefits		3401-3402	13,015,294.00	12,939,888.00	7,860,331.31	12,789,888.00	150,000.00	1.2%
Unemployment Insurance		3501-3502	59,293.00	51,455.00	32,949.25	51,455.00	0.00	0.0%
Workers' Compensation		3601-3602	889,152.00	873,789.00	514,909.11	873,789.00	0.00	0.0%
OPEB, Allocated		3701-3702	116,525.00	126,800.00	74,623.79	126,800.00	0.00	0.0%
OPEB, Active Employees		3751-3752	114,243.00	124,988.00	67,763.15	124,988.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(1,653.93)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,800,994.00	35,649,331.00	20,704,210.65	35,288,331.00	361,000.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,128,088.00	6,304,291.00	355,193.33	4,129,291.00	2,175,000.00	34.5%
Books and Other Reference Materials		4200	35,474.00	80,953.00	56,899.20	80,953.00	0.00	0.0%
Materials and Supplies		4300	5,544,729.00	5,064,695.17	3,144,772.95	5,711,715.17	(647,020.00)	-12.8%
Noncapitalized Equipment		4400	2,725,552.00	2,576,275.98	1,135,221.95	3,226,275.98	(650,000.00)	-25.2%
Food		4700	10,000.00	13,826.00	6,737.76	13,826.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,443,843.00	14,040,041.15	4,698,825.19	13,162,061.15	877,980.00	6.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	60,000.00	4,065.07	60,000.00	0.00	0.0%
Travel and Conferences		5200	978,598.00	857,729.00	370,274.94	914,729.00	(57,000.00)	-6.6%
Dues and Memberships		5300	74,875.00	119,648.00	114,054.26	119,648.00	0.00	0.0%
Insurance		5400-5450	1,179,431.00	1,364,431.00	1,377,187.62	1,238,570.00	125,861.00	9.2%
Operations and Housekeeping Services		5500	4,393,900.00	4,941,761.00	2,926,947.71	4,975,761.00	(34,000.00)	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,007,047.00	2,134,207.00	1,076,728.47	2,717,207.00	(583,000.00)	-27.3%
Transfers of Direct Costs		5710	(4,350.00)	(46,520.00)	(9,658.47)	(46,520.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,625,455.00	5,519,988.00	3,721,071.47	5,521,738.00	(1,750.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,852,017.00	8,376,029.00	5,470,327.59	8,328,029.00	48,000.00	0.6%
Communications		5900	987,838.00	1,124,671.00	632,625.59	1,179,671.00	(55,000.00)	-4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,094,811.00	24,451,944.00	15,683,624.25	25,008,833.00	(556,889.00)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	2,360.33	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,224,862.00	1,111,529.34	1,224,862.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	208,028.00	88,763.09	272,028.00	(64,000.00)	-30.8%
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	269,229.00	578,248.00	430,685.41	637,348.00	(59,100.00)	-10.2%
Equipment Replacement		6500	0.00	22,868.00	41,513.95	22,868.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			369,229.00	2,034,006.00	1,674,852.12	2,157,106.00	(123,100.00)	-6.1%
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	25,000.00	25,000.00	(3,590.00)	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	161.00	161.00	0.00	161.00	0.00	0.0%
Other Debt Service - Principal		7439	5,721.00	5,721.00	0.00	5,721.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,882.00	30,882.00	(3,590.00)	30,882.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,241,133.00)	(1,445,984.00)	(554,554.51)	(1,445,984.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(868,119.00)	(800,693.00)	(84,144.83)	(800,693.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,109,252.00)	(2,246,677.00)	(638,699.34)	(2,246,677.00)	0.00	0.0%
TOTAL, EXPENDITURES			190,171,894.00	192,592,940.15	110,917,460.15	192,302,949.15	289,991.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	595,000.00	829,375.00	829,375.00	829,375.00	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	3,359,773.00	3,359,773.00	1,959,868.00	3,359,773.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,954,773.00	4,189,148.00	2,789,243.00	4,189,148.00	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	495,000.00	495,000.00	495,000.00	495,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			495,000.00	495,000.00	495,000.00	495,000.00	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	(32,778,554.00)	(32,757,109.00)	(16,000,549.00)	(32,757,109.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,778,554.00)	(32,757,109.00)	(16,000,549.00)	(32,757,109.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(29,318,781.00)	(29,062,961.00)	(13,706,306.00)	(29,062,961.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,764,774.00	17,663,508.00	5,889,557.36	17,980,528.00	317,020.00	1.8%
3) Other State Revenue		8300-8599	13,617,193.00	15,836,936.00	5,671,306.36	16,774,664.00	937,728.00	5.9%
4) Other Local Revenue		8600-8799	13,523,419.00	13,573,419.00	7,079,408.11	13,773,419.00	200,000.00	1.5%
5) TOTAL, REVENUES			42,905,386.00	47,073,863.00	18,640,271.83	48,528,611.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,739,115.00	24,053,534.18	13,962,106.82	24,527,329.18	(473,795.00)	-2.0%
2) Classified Salaries		2000-2999	14,796,078.00	14,621,635.00	7,876,980.09	14,590,248.00	31,387.00	0.2%
3) Employee Benefits		3000-3999	21,224,194.00	21,228,118.82	7,010,060.25	21,575,558.82	(347,440.00)	-1.6%
4) Books and Supplies		4000-4999	3,586,269.00	5,381,583.95	2,642,752.89	4,488,665.95	892,918.00	16.6%
5) Services and Other Operating Expenditures		5000-5999	7,018,587.00	9,015,495.00	5,344,379.28	10,958,481.00	(1,942,986.00)	-21.6%
6) Capital Outlay		6000-6999	808,715.00	345,874.00	194,512.88	345,874.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,735,231.00	3,735,231.00	3,148,768.89	3,847,731.00	(112,500.00)	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,241,133.00	1,445,984.00	554,554.51	1,445,984.00	0.00	0.0%
9) TOTAL, EXPENDITURES			76,149,322.00	79,827,455.95	40,734,115.61	81,779,871.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,243,936.00)	(32,753,592.95)	(22,093,843.78)	(33,251,260.95)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	343,512.00	344,195.00	0.00	344,195.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	1,800,000.00	1,800,000.00	2,000,000.00	(200,000.00)	-11.1%
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	32,778,554.00	32,757,109.00	16,000,549.00	32,757,109.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,622,066.00	31,301,304.00	14,200,549.00	31,101,304.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,621,870.00)	(1,452,288.95)	(7,893,294.78)	(2,149,956.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,684,506.00	4,124,451.18		4,124,451.18	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)			3,684,506.00	4,124,451.18		4,124,451.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,684,506.00	4,124,451.18		4,124,451.18		
2) Ending Balance, June 30 (E + F1e)			2,062,636.00	2,672,162.23		1,974,494.23		
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	2,062,636.00	2,672,163.02		1,974,495.02		
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	(0.79)		(0.79)		

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	4,140,549.00	4,140,549.00	0.00	4,140,549.00	0.00	0.0%
Special Education Discretionary Grants		8182	370,628.00	370,628.00	15,350.29	370,628.00	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	1,407,409.00	1,598,478.00	600,475.21	1,598,478.00	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	7,122,926.00	8,384,958.00	3,953,499.17	8,490,378.00	105,420.00	1.3%
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	843,307.00	1,149,677.00	474,550.22	1,069,165.00	(80,512.00)	-7.0%

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	320,978.00	330,978.00	107,876.27	398,389.00	67,411.00	20.4%
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	825,000.00	900,010.00	412,500.00	900,010.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	203,101.00	203,101.00	0.00	203,101.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	530,876.00	585,129.00	325,306.20	809,830.00	224,701.00	38.4%
TOTAL, FEDERAL REVENUE			15,764,774.00	17,663,508.00	5,889,557.36	17,980,528.00	317,020.00	1.8%
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		
Lottery - Unrestricted and Instructional Materials		8560	937,980.00	1,037,780.00	123,866.06	1,037,780.00	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	2,527,075.00	2,759,567.00	2,047,118.49	2,759,567.00	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	1,546,441.00	1,546,440.99	1,246,441.00	(300,000.00)	-19.4%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	180,510.00	180,510.00	2,140.82	180,510.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	940,300.00	1,236,959.00	1,236,959.00	New
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	9,971,628.00	10,312,638.00	1,011,440.00	10,313,407.00	769.00	0.0%
TOTAL, OTHER STATE REVENUE			13,617,193.00	15,836,936.00	5,671,306.36	16,774,664.00	937,728.00	5.9%

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)
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	3,793,300.00	3,793,300.00	1,863,951.38	3,893,300.00	100,000.00	2.6%
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	19,388.00	69,388.00	150,679.73	169,388.00	100,000.00	144.1%
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	9,710,731.00	9,710,731.00	5,064,777.00	9,710,731.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,523,419.00	13,573,419.00	7,079,408.11	13,773,419.00	200,000.00	1.5%
TOTAL, REVENUES			42,905,386.00	47,073,863.00	18,640,271.83	48,528,611.00	1,454,748.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,954,058.00	15,730,561.00	9,235,490.91	16,189,356.00	(458,795.00)	-2.9%
Certificated Pupil Support Salaries		1200	4,826,596.00	4,634,262.00	2,732,405.08	4,634,262.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	941,375.00	1,157,057.00	612,310.71	1,157,057.00	0.00	0.0%
Other Certificated Salaries		1900	2,017,086.00	2,531,654.18	1,381,900.12	2,546,654.18	(15,000.00)	-0.6%
TOTAL, CERTIFICATED SALARIES			23,739,115.00	24,053,534.18	13,962,106.82	24,527,329.18	(473,795.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,393,758.00	9,234,260.00	5,019,499.57	9,202,873.00	31,387.00	0.3%
Classified Support Salaries		2200	3,209,661.00	3,069,097.00	1,669,490.95	3,069,097.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	242,862.00	473,602.00	214,893.93	473,602.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	826,044.00	694,213.00	375,538.75	694,213.00	0.00	0.0%
Other Classified Salaries		2900	1,123,753.00	1,150,463.00	597,556.89	1,150,463.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,796,078.00	14,621,635.00	7,876,980.09	14,590,248.00	31,387.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,966,136.00	11,984,462.82	1,904,121.37	12,225,709.82	(241,247.00)	-2.0%
PERS		3201-3202	2,924,937.00	3,036,178.00	1,574,877.06	3,142,371.00	(106,193.00)	-3.5%
OASDI/Medicare/Alternative		3301-3302	1,501,785.00	1,520,401.00	792,252.02	1,520,401.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,439,752.00	4,281,719.00	2,517,592.18	4,281,719.00	0.00	0.0%
Unemployment Insurance		3501-3502	19,275.00	19,689.00	10,457.86	19,689.00	0.00	0.0%
Workers' Compensation		3601-3602	289,014.00	292,238.00	163,576.03	292,238.00	0.00	0.0%
OPEB, Allocated		3701-3702	28,910.00	31,375.00	16,378.81	31,375.00	0.00	0.0%
OPEB, Active Employees		3751-3752	54,385.00	62,056.00	30,804.92	62,056.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,224,194.00	21,228,118.82	7,010,060.25	21,575,558.82	(347,440.00)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,264,403.00	1,434,422.95	1,125,180.56	1,470,422.95	(36,000.00)	-2.5%
Books and Other Reference Materials		4200	19,300.00	125,393.00	43,627.49	149,393.00	(24,000.00)	-19.1%
Materials and Supplies		4300	1,217,404.00	2,141,749.00	981,582.28	2,063,488.00	78,261.00	3.7%
Noncapitalized Equipment		4400	1,085,162.00	1,680,019.00	492,362.56	805,362.00	874,657.00	52.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,586,269.00	5,381,583.95	2,642,752.89	4,488,665.95	892,918.00	16.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,103,500.00	3,367,338.00	1,457,433.74	3,268,338.00	99,000.00	2.9%
Travel and Conferences		5200	326,399.00	616,401.00	151,468.52	601,401.00	15,000.00	2.4%
Dues and Memberships		5300	1,000.00	1,182.00	181.50	1,182.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	59,500.00	58,500.00	34,553.81	58,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	848,004.00	1,187,145.00	1,509,662.20	3,009,272.00	(1,822,127.00)	-153.5%
Transfers of Direct Costs		5710	4,350.00	46,520.00	9,658.47	46,520.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	643,711.00	620,776.00	293,670.51	620,776.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,004,173.00	3,114,388.00	1,883,956.51	3,349,247.00	(234,859.00)	-7.5%
Communications		5900	27,950.00	3,245.00	3,794.02	3,245.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,018,587.00	9,015,495.00	5,344,379.28	10,958,481.00	(1,942,986.00)	-21.6%

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	578,095.00	37,437.00	27,556.15	37,437.00	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	230,620.00	308,437.00	166,956.73	308,437.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			808,715.00	345,874.00	194,512.88	345,874.00	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	75,000.00	75,000.00	0.00	75,000.00	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	1,660,484.00	1,660,484.00	1,219,909.20	1,772,984.00	(112,500.00)	-6.8%
Other Debt Service - Principal		7439	1,999,747.00	1,999,747.00	1,928,859.69	1,999,747.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,735,231.00	3,735,231.00	3,148,768.89	3,847,731.00	(112,500.00)	-3.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,241,133.00	1,445,984.00	554,554.51	1,445,984.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,241,133.00	1,445,984.00	554,554.51	1,445,984.00	0.00	0.0%
TOTAL, EXPENDITURES			76,149,322.00	79,827,455.95	40,734,115.61	81,779,871.95	(1,952,416.00)	-2.4%

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)
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	343,512.00	344,195.00	0.00	344,195.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			343,512.00	344,195.00	0.00	344,195.00	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	1,500,000.00	1,800,000.00	1,800,000.00	2,000,000.00	(200,000.00)	-11.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	1,800,000.00	1,800,000.00	2,000,000.00	(200,000.00)	-11.1%
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	32,778,554.00	32,757,109.00	16,000,549.00	32,757,109.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			32,778,554.00	32,757,109.00	16,000,549.00	32,757,109.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			31,622,066.00	31,301,304.00	14,200,549.00	31,101,304.00	200,000.00	-0.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	202,930,091.00	202,685,982.00	114,792,492.95	203,300,977.00	614,995.00	0.3%
2) Federal Revenue		8100-8299	16,135,274.00	18,281,893.00	6,271,838.71	18,598,913.00	317,020.00	1.7%
3) Other State Revenue		8300-8599	17,430,199.00	23,309,970.00	9,408,599.55	24,247,698.00	937,728.00	4.0%
4) Other Local Revenue		8600-8799	16,125,968.00	15,966,468.00	9,040,129.69	16,616,468.00	650,000.00	4.1%
5) TOTAL, REVENUES			252,621,532.00	260,244,313.00	139,513,060.90	262,764,056.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	116,515,912.00	116,508,182.18	68,154,790.03	117,198,977.18	(690,795.00)	-0.6%
2) Classified Salaries		2000-2999	40,560,668.00	40,800,400.00	22,482,534.16	40,821,013.00	(20,613.00)	-0.1%
3) Employee Benefits		3000-3999	57,025,188.00	56,877,449.82	27,714,270.90	56,863,889.82	13,560.00	0.0%
4) Books and Supplies		4000-4999	18,030,112.00	19,421,625.10	7,341,578.08	17,650,727.10	1,770,898.00	9.1%
5) Services and Other Operating Expenditures		5000-5999	30,113,398.00	33,467,439.00	21,028,003.53	35,967,314.00	(2,499,875.00)	-7.5%
6) Capital Outlay		6000-6999	1,177,944.00	2,379,880.00	1,869,365.00	2,502,980.00	(123,100.00)	-5.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,766,113.00	3,766,113.00	3,145,178.89	3,878,613.00	(112,500.00)	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(868,119.00)	(800,693.00)	(84,144.83)	(800,693.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			266,321,216.00	272,420,396.10	151,651,575.76	274,082,821.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,699,684.00)	(12,176,083.10)	(12,138,514.86)	(11,318,765.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,298,285.00	4,533,343.00	2,789,243.00	4,533,343.00	0.00	0.0%
b) Transfers Out		7600-7629	1,995,000.00	2,295,000.00	2,295,000.00	2,495,000.00	(200,000.00)	-8.7%
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			2,303,285.00	2,238,343.00	494,243.00	2,038,343.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,396,399.00)	(9,937,740.10)	(11,644,271.86)	(9,280,422.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,540,423.00	34,504,886.22		34,504,886.22	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)			34,540,423.00	34,504,886.22		34,504,886.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,540,423.00	34,504,886.22		34,504,886.22		
2) Ending Balance, June 30 (E + F1e)			23,144,024.00	24,567,146.12		25,224,464.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	245,788.00	245,788.00		245,788.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,062,636.00	2,672,163.02		1,974,495.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,395,600.00	7,893,395.89		9,150,181.89		
LCAP Initiatives (Supplemental/Conce	0000	9760				2,830,520.00		
H&W Holding Accts - H&W Premiums	0000	9760				508,193.00		
ERate Projects and IT Infrastructure U	0000	9760				1,431,664.00		
Textbook Adoptions	0000	9760				970,000.00		
Instructional Materials and Services	0000	9760				3,292,464.34		
Instructional Materials & Services	1100	9760				117,340.55		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,415,000.00	13,730,800.00		13,829,000.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.79)		(0.79)		

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	151,022,122.00	149,509,058.00	81,910,376.00	150,122,000.00	612,942.00	0.4%
Education Protection Account State Aid - Current Year		8012	25,534,745.00	25,643,168.00	12,821,584.00	25,643,168.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	328,819.00	330,004.00	165,002.18	330,004.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	25,842,703.00	26,832,620.00	16,002,200.53	26,832,620.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,139,988.00	1,190,608.00	1,189,466.33	1,190,608.00	0.00	0.0%
Prior Years' Taxes		8043	1,806,339.00	1,843,066.00	1,852,723.17	1,843,066.00	0.00	0.0%
Supplemental Taxes		8044	700,880.00	836,846.00	533,766.39	836,846.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,294,479.00)	(3,465,661.00)	(235,687.58)	(3,465,661.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	140,476.00	1,304,140.00	1,220,086.93	1,304,140.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	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			204,221,593.00	204,023,849.00	115,459,517.95	204,636,791.00	612,942.00	0.3%
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	(1,291,502.00)	(1,337,867.00)	(667,025.00)	(1,335,814.00)	2,053.00	-0.2%
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			202,930,091.00	202,685,982.00	114,792,492.95	203,300,977.00	614,995.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,140,549.00	4,140,549.00	0.00	4,140,549.00	0.00	0.0%
Special Education Discretionary Grants		8182	370,628.00	370,628.00	15,350.29	370,628.00	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	70,500.00	70,500.00	0.00	70,500.00	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	1,407,409.00	1,598,478.00	600,475.21	1,598,478.00	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	7,122,926.00	8,384,958.00	3,953,499.17	8,490,378.00	105,420.00	1.3%
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	843,307.00	1,149,677.00	474,550.22	1,069,165.00	(80,512.00)	-7.0%

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	320,978.00	330,978.00	107,876.27	398,389.00	67,411.00	20.4%
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	825,000.00	900,010.00	412,500.00	900,010.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	203,101.00	203,101.00	0.00	203,101.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	830,876.00	1,133,014.00	707,587.55	1,357,715.00	224,701.00	19.8%
TOTAL, FEDERAL REVENUE			16,135,274.00	18,281,893.00	6,271,838.71	18,598,913.00	317,020.00	1.7%
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	740,370.00	3,714,769.00	1,759,881.00	3,714,769.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,939,516.00	4,105,116.00	1,414,884.39	4,105,116.00	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	2,527,075.00	2,759,567.00	2,047,118.49	2,759,567.00	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	1,546,441.00	1,546,440.99	1,246,441.00	(300,000.00)	-19.4%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	180,510.00	180,510.00	2,140.82	180,510.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	940,300.00	1,236,959.00	1,236,959.00	New
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	10,042,728.00	11,003,567.00	1,697,833.86	11,004,336.00	769.00	0.0%
TOTAL, OTHER STATE REVENUE			17,430,199.00	23,309,970.00	9,408,599.55	24,247,698.00	937,728.00	4.0%

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	3,793,300.00	3,793,300.00	1,863,951.38	3,893,300.00	100,000.00	2.6%
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	225,000.00	225,000.00	177,252.33	225,000.00	0.00	0.0%
Interest		8660	145,000.00	145,000.00	101,926.26	145,000.00	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	378,021.00	378,021.00	172,607.33	378,021.00	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	0.00	0.0%
All Other Local Revenue		8699	1,873,916.00	1,714,416.00	1,659,615.39	2,264,416.00	550,000.00	32.1%
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	9,710,731.00	9,710,731.00	5,064,777.00	9,710,731.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,125,968.00	15,966,468.00	9,040,129.69	16,616,468.00	650,000.00	4.1%
TOTAL, REVENUES			252,621,532.00	260,244,313.00	139,513,060.90	262,764,056.00	2,519,743.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	93,296,959.00	92,579,477.00	54,259,381.43	93,226,272.00	(646,795.00)	-0.7%
Certificated Pupil Support Salaries		1200	9,465,804.00	9,051,077.00	5,352,765.09	8,978,077.00	73,000.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	10,553,785.00	10,918,889.00	6,271,802.39	10,960,889.00	(42,000.00)	-0.4%
Other Certificated Salaries		1900	3,199,364.00	3,958,739.18	2,270,841.12	4,033,739.18	(75,000.00)	-1.9%
TOTAL, CERTIFICATED SALARIES			116,515,912.00	116,508,182.18	68,154,790.03	117,198,977.18	(690,795.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,438,375.00	10,256,248.00	5,420,352.60	10,239,861.00	16,387.00	0.2%
Classified Support Salaries		2200	11,742,450.00	11,634,978.00	6,561,693.17	11,654,978.00	(20,000.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	4,250,861.00	4,771,994.00	2,698,919.06	4,771,994.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,834,935.00	9,735,714.00	5,370,818.79	9,752,714.00	(17,000.00)	-0.2%
Other Classified Salaries		2900	4,294,047.00	4,401,466.00	2,430,750.54	4,401,466.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,560,668.00	40,800,400.00	22,482,534.16	40,821,013.00	(20,613.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	25,257,275.00	25,239,706.82	9,638,339.84	25,544,953.82	(305,247.00)	-1.2%
PERS		3201-3202	7,958,018.00	8,065,301.00	4,215,439.00	7,941,494.00	123,807.00	1.5%
OASDI/Medicare/Alternative		3301-3302	4,784,052.00	4,768,445.00	2,572,759.58	4,723,445.00	45,000.00	0.9%
Health and Welfare Benefits		3401-3402	17,455,046.00	17,221,607.00	10,377,923.49	17,071,607.00	150,000.00	0.9%
Unemployment Insurance		3501-3502	78,568.00	71,144.00	43,407.11	71,144.00	0.00	0.0%
Workers' Compensation		3601-3602	1,178,166.00	1,166,027.00	678,485.14	1,166,027.00	0.00	0.0%
OPEB, Allocated		3701-3702	145,435.00	158,175.00	91,002.60	158,175.00	0.00	0.0%
OPEB, Active Employees		3751-3752	168,628.00	187,044.00	98,568.07	187,044.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(1,653.93)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,025,188.00	56,877,449.82	27,714,270.90	56,863,889.82	13,560.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,392,491.00	7,738,713.95	1,480,373.89	5,599,713.95	2,139,000.00	27.6%
Books and Other Reference Materials		4200	54,774.00	206,346.00	100,526.69	230,346.00	(24,000.00)	-11.6%
Materials and Supplies		4300	6,762,133.00	7,206,444.17	4,126,355.23	7,775,203.17	(568,759.00)	-7.9%
Noncapitalized Equipment		4400	3,810,714.00	4,256,294.98	1,627,584.51	4,031,637.98	224,657.00	5.3%
Food		4700	10,000.00	13,826.00	6,737.76	13,826.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,030,112.00	19,421,625.10	7,341,578.08	17,650,727.10	1,770,898.00	9.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,103,500.00	3,427,338.00	1,461,498.81	3,328,338.00	99,000.00	2.9%
Travel and Conferences		5200	1,304,997.00	1,474,130.00	521,743.46	1,516,130.00	(42,000.00)	-2.8%
Dues and Memberships		5300	75,875.00	120,830.00	114,235.76	120,830.00	0.00	0.0%
Insurance		5400-5450	1,179,431.00	1,364,431.00	1,377,187.62	1,238,570.00	125,861.00	9.2%
Operations and Housekeeping Services		5500	4,453,400.00	5,000,261.00	2,961,501.52	5,034,261.00	(34,000.00)	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,855,051.00	3,321,352.00	2,586,390.67	5,726,479.00	(2,405,127.00)	-72.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,269,166.00	6,140,764.00	4,014,741.98	6,142,514.00	(1,750.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,856,190.00	11,490,417.00	7,354,284.10	11,677,276.00	(186,859.00)	-1.6%
Communications		5900	1,015,788.00	1,127,916.00	636,419.61	1,182,916.00	(55,000.00)	-4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,113,398.00	33,467,439.00	21,028,003.53	35,967,314.00	(2,499,875.00)	-7.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	2,360.33	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,224,862.00	1,111,529.34	1,224,862.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	678,095.00	245,465.00	116,319.24	309,465.00	(64,000.00)	-26.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	499,849.00	886,685.00	597,642.14	945,785.00	(59,100.00)	-6.7%
Equipment Replacement		6500	0.00	22,868.00	41,513.95	22,868.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,177,944.00	2,379,880.00	1,869,365.00	2,502,980.00	(123,100.00)	-5.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	(3,590.00)	25,000.00	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	75,000.00	75,000.00	0.00	75,000.00	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	1,660,645.00	1,660,645.00	1,219,909.20	1,773,145.00	(112,500.00)	-6.8%
Other Debt Service - Principal		7439	2,005,468.00	2,005,468.00	1,928,859.69	2,005,468.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,766,113.00	3,766,113.00	3,145,178.89	3,878,613.00	(112,500.00)	-3.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(868,119.00)	(800,693.00)	(84,144.83)	(800,693.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(868,119.00)	(800,693.00)	(84,144.83)	(800,693.00)	0.00	0.0%
TOTAL, EXPENDITURES			266,321,216.00	272,420,396.10	151,651,575.76	274,082,821.10	(1,662,425.00)	-0.6%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	595,000.00	829,375.00	829,375.00	829,375.00	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	3,703,285.00	3,703,968.00	1,959,868.00	3,703,968.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,298,285.00	4,533,343.00	2,789,243.00	4,533,343.00	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	1,995,000.00	2,295,000.00	2,295,000.00	2,495,000.00	(200,000.00)	-8.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,995,000.00	2,295,000.00	2,295,000.00	2,495,000.00	(200,000.00)	-8.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,303,285.00	2,238,343.00	494,243.00	2,038,343.00	200,000.00	-8.9%

Resource	Description	2017-18 Projected Year Totals
6500	Special Education	227,781.23
6512	Special Ed: Mental Health Services	125,224.74
7338	College Readiness Block Grant	394,689.53
8150	Ongoing & Major Maintenance Account (RM.	704,948.66
9010	Other Restricted Local	521,850.86
Total, Restricted Balance		<u>1,974,495.02</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,102,189.00	5,309,174.00	2,602,762.00	5,450,264.00	141,090.00	2.7%
2) Federal Revenue		8100-8299	0.00	0.00	106.48	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	837,766.00	956,763.00	478,470.07	956,763.00	0.00	0.0%
4) Other Local Revenue		8600-8799	409,296.00	409,296.00	249,583.96	409,296.00	0.00	0.0%
5) TOTAL, REVENUES			6,349,251.00	6,675,233.00	3,330,922.51	6,816,323.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,504,513.00	2,505,701.00	1,505,462.25	2,550,101.00	(44,400.00)	-1.8%
2) Classified Salaries		2000-2999	342,395.00	347,657.00	206,976.01	347,657.00	0.00	0.0%
3) Employee Benefits		3000-3999	992,660.00	977,859.00	470,187.76	989,984.00	(12,125.00)	-1.2%
4) Books and Supplies		4000-4999	495,699.00	529,332.00	309,467.14	529,332.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,378,498.00	1,451,337.00	975,481.78	1,451,337.00	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	102,564.00	4,443.00	0.00	4,443.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,816,329.00	5,816,329.00	3,467,574.94	5,872,854.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			532,922.00	858,904.00	(136,652.43)	943,469.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	343,512.00	344,195.00	0.00	344,195.00	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			(343,512.00)	(344,195.00)	0.00	(344,195.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			189,410.00	514,709.00	(136,652.43)	599,274.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	1,741,521.00	1,646,924.41	1,646,924.41	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1,741,521.00	1,646,924.41	1,646,924.41		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1,741,521.00	1,646,924.41	1,646,924.41		
2) Ending Balance, June 30 (E + F1e)				1,930,931.00	2,161,633.41	2,246,198.41		
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	125,347.00	102,422.36	102,422.36		
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	1,805,584.00	2,059,211.05	2,143,776.05		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,580,768.00	3,761,838.00	1,829,092.00	3,896,923.00	135,085.00	3.6%
Education Protection Account State Aid - Current Year		8012	783,794.00	759,189.00	379,595.00	815,714.00	56,525.00	7.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
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	737,627.00	788,147.00	394,075.00	737,627.00	(50,520.00)	-6.4%
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			5,102,189.00	5,309,174.00	2,602,762.00	5,450,264.00	141,090.00	2.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	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 Acts	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	106.48	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	106.48	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	28,787.00	103,907.00	45,005.00	103,907.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	118,125.00	126,819.00	52,781.57	126,819.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Charter School Facility Grant	6030	8590	468,750.00	503,250.00	380,683.50	503,250.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
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	222,104.00	222,787.00	0.00	222,787.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			837,766.00	956,763.00	478,470.07	956,763.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,800.00	1,800.00	4,403.64	1,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100,000.00	100,000.00	74,783.32	100,000.00	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	307,496.00	307,496.00	170,397.00	307,496.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	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			409,296.00	409,296.00	249,583.96	409,296.00	0.00	0.0%
TOTAL, REVENUES			6,349,251.00	6,675,233.00	3,330,922.51	6,816,323.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,113,813.00	2,069,709.00	1,241,666.24	2,114,109.00	(44,400.00)	-2.1%
Certificated Pupil Support Salaries		1200	116,326.00	126,708.00	76,893.09	126,708.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	274,374.00	308,129.00	185,748.36	308,129.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	1,155.00	1,154.56	1,155.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,504,513.00	2,505,701.00	1,505,462.25	2,550,101.00	(44,400.00)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,500.00	12,500.00	8,851.41	12,500.00	0.00	0.0%
Classified Support Salaries		2200	40,665.00	41,280.00	24,608.18	41,280.00	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	172,098.00	176,745.00	103,077.86	176,745.00	0.00	0.0%
Other Classified Salaries		2900	117,132.00	117,132.00	70,438.56	117,132.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			342,395.00	347,657.00	206,976.01	347,657.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	542,191.00	538,590.00	212,701.50	546,488.00	(7,898.00)	-1.5%
PERS		3201-3202	59,435.00	59,453.00	31,592.15	59,453.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	59,876.00	60,523.00	34,579.85	61,368.00	(845.00)	-1.4%
Health and Welfare Benefits		3401-3402	303,476.00	291,071.00	174,732.05	293,943.00	(2,872.00)	-1.0%
Unemployment Insurance		3501-3502	1,422.00	1,446.00	824.86	1,475.00	(29.00)	-2.0%
Workers' Compensation		3601-3602	21,350.00	21,722.00	12,825.17	22,159.00	(437.00)	-2.0%
OPEB, Allocated		3701-3702	2,134.00	2,209.00	1,284.43	2,253.00	(44.00)	-2.0%
OPEB, Active Employees		3751-3752	2,776.00	2,845.00	1,647.75	2,845.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			992,660.00	977,859.00	470,187.76	989,984.00	(12,125.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,068.00	163,210.00	71,961.47	163,210.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	2,500.00	1,653.19	2,500.00	0.00	0.0%
Materials and Supplies		4300	237,131.00	215,302.00	130,356.86	215,302.00	0.00	0.0%
Noncapitalized Equipment		4400	88,000.00	148,320.00	105,495.62	148,320.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			495,699.00	529,332.00	309,467.14	529,332.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,601.00	41,099.00	20,534.87	41,099.00	0.00	0.0%
Dues and Memberships		5300	7,038.00	8,818.00	7,793.66	8,818.00	0.00	0.0%
Insurance		5400-5450	22,000.00	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	999,771.00	1,009,741.00	659,742.70	1,009,741.00	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	15,900.00	121,501.00	77,583.87	121,501.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	290,738.00	259,799.00	205,220.55	259,799.00	0.00	0.0%
Communications		5900	8,450.00	10,379.00	4,606.13	10,379.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,378,498.00	1,451,337.00	975,481.78	1,451,337.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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%
Other Transfers Out								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	102,564.00	4,443.00	0.00	4,443.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			102,564.00	4,443.00	0.00	4,443.00	0.00	0.0%
TOTAL, EXPENDITURES			5,816,329.00	5,816,329.00	3,467,574.94	5,872,854.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	343,512.00	344,195.00	0.00	344,195.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			343,512.00	344,195.00	0.00	344,195.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(343,512.00)	(344,195.00)	0.00	(344,195.00)		

Resource	Description	2017/18 Projected Year Totals
6230	California Clean Energy Jobs Act	51,125.00
6300	Lottery: Instructional Materials	51,193.35
7338	College Readiness Block Grant	104.01
Total, Restricted Balance		<u>102,422.36</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	718,643.00	718,643.00	350,888.00	718,643.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	13,700.30	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			733,643.00	733,643.00	364,588.30	733,643.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	251,456.00	178,824.00	151,995.96	178,824.00	0.00	0.0%
2) Classified Salaries		2000-2999	165,710.00	173,326.00	96,116.55	173,326.00	0.00	0.0%
3) Employee Benefits		3000-3999	140,953.00	140,145.00	66,420.10	140,145.00	0.00	0.0%
4) Books and Supplies		4000-4999	63,000.00	63,538.00	33,018.06	63,538.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,985.00	122,994.00	118,814.32	122,994.00	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	36,539.00	54,816.00	25,103.56	54,816.00	0.00	0.0%
9) TOTAL, EXPENDITURES			733,643.00	733,643.00	491,468.55	733,643.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(126,880.25)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(126,880.25)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	91.00	33,273.62		33,273.62	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)			91.00	33,273.62		33,273.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91.00	33,273.62		33,273.62		
2) Ending Balance, June 30 (E + F1e)			91.00	33,273.62		33,273.62		
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	91.00	33,273.62		33,273.62		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Block Grant Program	6391	8590	699,435.00	699,435.00	345,195.50	699,435.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,208.00	19,208.00	5,692.50	19,208.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			718,643.00	718,643.00	350,888.00	718,643.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	302.85	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	15,000.00	15,000.00	13,355.45	15,000.00	0.00	0.0%
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	42.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	13,700.30	15,000.00	0.00	0.0%
TOTAL, REVENUES			733,643.00	733,643.00	364,588.30	733,643.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	181,000.00	93,554.00	106,789.08	93,554.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	1,891.00	1,827.55	1,891.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	70,456.00	83,379.00	43,379.33	83,379.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			251,456.00	178,824.00	151,995.96	178,824.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,061.00	37,579.00	21,742.86	37,579.00	0.00	0.0%
Classified Support Salaries		2200	5,736.00	6,566.00	3,441.72	6,566.00	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	100,023.00	107,291.00	57,970.21	107,291.00	0.00	0.0%
Other Classified Salaries		2900	21,890.00	21,890.00	12,961.76	21,890.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			165,710.00	173,326.00	96,116.55	173,326.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	55,564.00	49,747.00	16,426.35	49,747.00	0.00	0.0%
PERS		3201-3202	33,520.00	36,476.00	19,388.23	36,476.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16,293.00	17,283.00	9,077.74	17,283.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	31,465.00	32,427.00	19,084.40	32,427.00	0.00	0.0%
Unemployment Insurance		3501-3502	210.00	231.00	119.08	231.00	0.00	0.0%
Workers' Compensation		3601-3602	3,130.00	3,110.00	1,859.73	3,110.00	0.00	0.0%
OPEB, Allocated		3701-3702	314.00	341.00	186.17	341.00	0.00	0.0%
OPEB, Active Employees		3751-3752	457.00	530.00	278.40	530.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			140,953.00	140,145.00	66,420.10	140,145.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,000.00	15,736.00	6,975.56	15,736.00	0.00	0.0%
Materials and Supplies		4300	49,500.00	47,802.00	26,042.50	47,802.00	0.00	0.0%
Noncapitalized Equipment		4400	7,500.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			63,000.00	63,538.00	33,018.06	63,538.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	5,368.00	5,362.38	5,368.00	0.00	0.0%
Dues and Memberships		5300	0.00	324.00	250.00	324.00	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	8,200.00	5,372.97	8,200.00	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	2,500.00	2,677.00	1,490.83	2,677.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	73,485.00	106,425.00	106,338.14	106,425.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,985.00	122,994.00	118,814.32	122,994.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
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%
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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	36,539.00	54,816.00	25,103.56	54,816.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,539.00	54,816.00	25,103.56	54,816.00	0.00	0.0%
TOTAL, EXPENDITURES			733,643.00	733,643.00	491,468.55	733,643.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	125,000.00	155,000.00	30,837.78	30,000.00	(125,000.00)	-80.6%
3) Other State Revenue		8300-8599	1,923,031.00	2,165,835.00	1,227,916.00	2,363,365.00	197,530.00	9.1%
4) Other Local Revenue		8600-8799	0.00	0.00	9,919.33	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,048,031.00	2,320,835.00	1,268,673.11	2,393,365.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	761,991.00	784,132.00	441,368.70	860,134.00	(76,002.00)	-9.7%
2) Classified Salaries		2000-2999	530,015.00	576,635.00	302,933.64	585,935.00	(9,300.00)	-1.6%
3) Employee Benefits		3000-3999	486,714.00	501,364.00	244,361.76	516,931.00	(15,567.00)	-3.1%
4) Books and Supplies		4000-4999	16,837.00	150,526.00	161,603.73	225,416.00	(74,890.00)	-49.8%
5) Services and Other Operating Expenditures		5000-5999	156,954.00	159,822.00	9,564.56	29,822.00	130,000.00	81.3%
6) Capital Outlay		6000-6999	0.00	40,418.00	40,418.20	67,189.00	(26,771.00)	-66.2%
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	95,520.00	107,938.00	59,041.27	107,938.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,048,031.00	2,320,835.00	1,259,291.86	2,393,365.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	9,381.25	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	9,381.25	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,723.00	8,654.56		8,654.56	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)			22,723.00	8,654.56		8,654.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,723.00	8,654.56		8,654.56		
2) Ending Balance, June 30 (E + F1e)			22,723.00	8,654.56		8,654.56		
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) Restricted			22,723.00	8,654.56		8,654.56		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	125,000.00	125,000.00	0.00	0.00	(125,000.00)	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	30,000.00	30,837.78	30,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			125,000.00	155,000.00	30,837.78	30,000.00	(125,000.00)	-80.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,000.00	5,000.00	0.00	0.00	(5,000.00)	-100.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,860,182.00	2,102,986.00	1,226,041.00	2,305,516.00	202,530.00	9.6%
All Other State Revenue	All Other	8590	57,849.00	57,849.00	1,875.00	57,849.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,923,031.00	2,165,835.00	1,227,916.00	2,363,365.00	197,530.00	9.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,041.58	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	8,877.75	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	9,919.33	0.00	0.00	0.0%
TOTAL, REVENUES			2,048,031.00	2,320,835.00	1,268,673.11	2,393,365.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	636,398.00	681,098.00	381,581.92	757,100.00	(76,002.00)	-11.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	100,292.00	103,034.00	59,786.78	103,034.00	0.00	0.0%
Other Certificated Salaries		1900	25,301.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			761,991.00	784,132.00	441,368.70	860,134.00	(76,002.00)	-9.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	362,847.00	396,527.00	199,611.08	405,827.00	(9,300.00)	-2.3%
Classified Support Salaries		2200	18,384.00	34,760.00	18,106.20	34,760.00	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	148,784.00	145,348.00	85,216.36	145,348.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			530,015.00	576,635.00	302,933.64	585,935.00	(9,300.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	145,645.00	142,093.00	50,203.13	154,754.00	(12,661.00)	-8.9%
PERS		3201-3202	117,316.00	125,554.00	65,710.78	128,460.00	(2,906.00)	-2.3%
OASDI/Medicare/Alternative		3301-3302	55,777.00	59,918.00	32,253.83	59,918.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	154,463.00	159,646.00	88,475.20	159,646.00	0.00	0.0%
Unemployment Insurance		3501-3502	646.00	658.00	357.91	658.00	0.00	0.0%
Workers' Compensation		3601-3602	9,689.00	10,043.00	5,527.30	10,043.00	0.00	0.0%
OPEB, Allocated		3701-3702	968.00	1,011.00	559.51	1,011.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,210.00	2,441.00	1,274.10	2,441.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			486,714.00	501,364.00	244,361.76	516,931.00	(15,567.00)	-3.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	16,837.00	128,561.00	127,504.95	182,761.00	(54,200.00)	-42.2%
Noncapitalized Equipment		4400	0.00	21,965.00	34,098.78	42,655.00	(20,690.00)	-94.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,837.00	150,526.00	161,603.73	225,416.00	(74,890.00)	-49.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,050.00	5,167.00	333.33	5,167.00	0.00	0.0%
Dues and Memberships		5300	2,800.00	2,700.00	1,270.50	2,700.00	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	500.00	500.00	0.00	500.00	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	130,504.00	132,104.00	101.28	2,104.00	130,000.00	98.4%
Professional/Consulting Services and Operating Expenditures		5800	6,950.00	19,201.00	7,745.53	19,201.00	0.00	0.0%
Communications		5900	150.00	150.00	113.92	150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			156,954.00	159,822.00	9,564.56	29,822.00	130,000.00	81.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	40,418.00	40,418.20	67,189.00	(26,771.00)	-66.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	40,418.00	40,418.20	67,189.00	(26,771.00)	-66.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	95,520.00	107,938.00	59,041.27	107,938.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,520.00	107,938.00	59,041.27	107,938.00	0.00	0.0%
TOTAL, EXPENDITURES			2,048,031.00	2,320,835.00	1,259,291.86	2,393,365.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,995,777.00	12,101,099.00	4,567,508.55	12,101,099.00	0.00	0.0%
3) Other State Revenue		8300-8599	799,526.00	799,526.00	171,743.74	799,526.00	0.00	0.0%
4) Other Local Revenue		8600-8799	297,550.00	297,550.00	1,239,799.09	427,550.00	130,000.00	43.7%
5) TOTAL, REVENUES			13,092,853.00	13,198,175.00	5,979,051.38	13,328,175.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,895,787.00	4,916,062.00	2,755,925.39	5,154,327.00	(238,265.00)	-4.8%
3) Employee Benefits		3000-3999	1,789,293.00	1,769,018.00	1,032,243.72	1,819,237.00	(50,219.00)	-2.8%
4) Books and Supplies		4000-4999	5,802,485.00	5,882,968.00	2,482,038.33	5,883,612.00	(644.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	443,012.00	443,012.00	189,380.62	556,768.00	(113,756.00)	-25.7%
6) Capital Outlay		6000-6999	0.00	30,057.00	40,273.76	45,657.00	(15,600.00)	-51.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	633,496.00	633,496.00	0.00	633,496.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,564,073.00	13,674,613.00	6,499,861.82	14,093,097.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(471,220.00)	(476,438.00)	(520,810.44)	(764,922.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(471,220.00)	(476,438.00)	(520,810.44)	(764,922.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,468,746.00	3,443,023.17		3,443,023.17	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)			4,468,746.00	3,443,023.17		3,443,023.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,468,746.00	3,443,023.17		3,443,023.17		
2) Ending Balance, June 30 (E + F1e)			3,997,526.00	2,966,585.17		2,678,101.17		
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	3,997,526.00	2,966,585.17		2,678,101.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	11,131,792.00	11,212,275.00	3,356,863.23	11,212,275.00	0.00	0.0%
Donated Food Commodities		8221	863,985.00	863,985.00	0.00	863,985.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	24,839.00	1,210,645.32	24,839.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,995,777.00	12,101,099.00	4,567,508.55	12,101,099.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	799,526.00	799,526.00	171,743.74	799,526.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			799,526.00	799,526.00	171,743.74	799,526.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	286,075.00	286,075.00	97,880.00	416,075.00	130,000.00	45.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,475.00	7,475.00	3,193.95	7,475.00	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	4,000.00	4,000.00	1,138,725.14	4,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			297,550.00	297,550.00	1,239,799.09	427,550.00	130,000.00	43.7%
TOTAL, REVENUES			13,092,853.00	13,198,175.00	5,979,051.38	13,328,175.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,411,945.00	3,432,220.00	1,903,657.67	3,644,085.00	(211,865.00)	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	790,584.00	790,584.00	460,827.92	790,584.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	539,193.00	539,193.00	309,897.48	560,193.00	(21,000.00)	-3.9%
Other Classified Salaries		2900	154,065.00	154,065.00	81,542.32	159,465.00	(5,400.00)	-3.5%
TOTAL, CLASSIFIED SALARIES			4,895,787.00	4,916,062.00	2,755,925.39	5,154,327.00	(238,265.00)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	818,873.00	812,254.00	462,052.38	838,108.00	(25,854.00)	-3.2%
OASDI/Medicare/Alternative		3301-3302	323,643.00	321,242.00	185,649.16	341,022.00	(19,780.00)	-6.2%
Health and Welfare Benefits		3401-3402	590,191.00	579,316.00	352,807.67	579,316.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,448.00	2,432.00	1,313.77	4,432.00	(2,000.00)	-82.2%
Workers' Compensation		3601-3602	36,718.00	36,483.00	20,623.36	39,068.00	(2,585.00)	-7.1%
OPEB, Allocated		3701-3702	3,674.00	3,650.00	2,066.56	3,650.00	0.00	0.0%
OPEB, Active Employees		3751-3752	13,746.00	13,641.00	7,730.82	13,641.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,789,293.00	1,769,018.00	1,032,243.72	1,819,237.00	(50,219.00)	-2.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	368,000.00	458,000.00	270,813.86	458,000.00	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	19,262.21	20,644.00	(644.00)	-3.2%
Food		4700	5,414,485.00	5,404,968.00	2,191,962.26	5,404,968.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,802,485.00	5,882,968.00	2,482,038.33	5,883,612.00	(644.00)	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	2,404.38	15,000.00	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	199,600.00	199,600.00	97,918.47	199,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	427,906.00	427,906.00	39,034.85	392,162.00	35,744.00	8.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(235,014.00)	(226,630.00)	20,161.86	(96,630.00)	(130,000.00)	57.4%
Professional/Consulting Services and Operating Expenditures		5800	22,500.00	14,116.00	17,067.42	27,116.00	(13,000.00)	-92.1%
Communications		5900	13,020.00	13,020.00	12,793.64	19,520.00	(6,500.00)	-49.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			443,012.00	443,012.00	189,380.62	556,768.00	(113,756.00)	-25.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	3,800.00	0.00	0.00	0.0%
Equipment		6400	0.00	30,057.00	30,057.35	30,057.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	6,416.41	15,600.00	(15,600.00)	New
TOTAL, CAPITAL OUTLAY			0.00	30,057.00	40,273.76	45,657.00	(15,600.00)	-51.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	633,496.00	633,496.00	0.00	633,496.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			633,496.00	633,496.00	0.00	633,496.00	0.00	0.0%
TOTAL, EXPENDITURES			13,564,073.00	13,674,613.00	6,499,861.82	14,093,097.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500.00	7,500.00	3,067.88	7,500.00	0.00	0.0%
5) TOTAL, REVENUES			7,500.00	7,500.00	3,067.88	7,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	661,302.00	466,302.00	207,746.08	516,302.00	(50,000.00)	-10.7%
5) Services and Other Operating Expenditures		5000-5999	1,002,321.00	836,531.00	560,127.85	986,531.00	(150,000.00)	-17.9%
6) Capital Outlay		6000-6999	136,074.00	901,074.00	812,742.17	901,074.00	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			1,799,697.00	2,203,907.00	1,580,616.10	2,403,907.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,792,197.00)	(2,196,407.00)	(1,577,548.22)	(2,396,407.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,500,000.00	1,800,000.00	1,800,000.00	2,000,000.00	200,000.00	11.1%
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			1,500,000.00	1,800,000.00	1,800,000.00	2,000,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(292,197.00)	(396,407.00)	222,451.78	(396,407.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	453,540.00	396,407.76	396,407.76	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)				453,540.00	396,407.76	396,407.76		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				453,540.00	396,407.76	396,407.76		
2) Ending Balance, June 30 (E + F1e)				161,343.00	0.76	0.76		
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) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	161,343.00	0.76	0.76		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	7,500.00	7,500.00	3,067.88	7,500.00	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	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			7,500.00	7,500.00	3,067.88	7,500.00	0.00	0.0%
TOTAL, REVENUES			7,500.00	7,500.00	3,067.88	7,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	657,062.00	407,062.00	153,144.56	437,062.00	(30,000.00)	-7.4%
Noncapitalized Equipment		4400	4,240.00	59,240.00	54,601.52	79,240.00	(20,000.00)	-33.8%
TOTAL, BOOKS AND SUPPLIES			661,302.00	466,302.00	207,746.08	516,302.00	(50,000.00)	-10.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	923,347.00	582,557.00	308,030.45	582,557.00	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	78,974.00	253,974.00	252,097.40	403,974.00	(150,000.00)	-59.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,002,321.00	836,531.00	560,127.85	986,531.00	(150,000.00)	-17.9%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	520,000.00	522,339.66	520,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	300,000.00	290,402.51	300,000.00	0.00	0.0%
Equipment		6400	136,074.00	81,074.00	0.00	81,074.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			136,074.00	901,074.00	812,742.17	901,074.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,799,697.00	2,203,907.00	1,580,616.10	2,403,907.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,500,000.00	1,800,000.00	1,800,000.00	2,000,000.00	200,000.00	11.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,800,000.00	1,800,000.00	2,000,000.00	200,000.00	11.1%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,500,000.00	1,800,000.00	1,800,000.00	2,000,000.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	12,428.97	40,000.00	25,000.00	166.7%
5) TOTAL, REVENUES			15,000.00	15,000.00	12,428.97	40,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	12,428.97	40,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	15,000.00	12,428.97	40,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,833,845.00	4,848,372.97		4,848,372.97	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)			4,833,845.00	4,848,372.97		4,848,372.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,833,845.00	4,848,372.97		4,848,372.97		
2) Ending Balance, June 30 (E + F1e)			4,848,845.00	4,863,372.97		4,888,372.97		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	4,848,845.00	4,848,845.00		4,873,845.00		
d) Assigned								
Other Assignments		9780	0.00	14,527.97		14,527.97		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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)
OTHER LOCAL REVENUE								
Interest		8660	15,000.00	15,000.00	12,428.97	40,000.00	25,000.00	166.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	12,428.97	40,000.00	25,000.00	166.7%
TOTAL, REVENUES			15,000.00	15,000.00	12,428.97	40,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	643.00	2,586.98	643.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	643.00	2,586.98	643.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	18,502.00	18,337.41	18,502.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	704.00	702.55	704.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,141,933.17	1,144,043.19	1,141,933.17	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	1,161,139.17	1,163,083.15	1,161,139.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,160,496.17)	(1,160,496.17)	(1,160,496.17)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,160,496.17)	(1,160,496.17)	(1,160,496.17)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,160,496.17		1,160,496.17	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)			0.00	1,160,496.17		1,160,496.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,160,496.17		1,160,496.17		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		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	643.00	2,586.98	643.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	643.00	2,586.98	643.00	0.00	0.0%
TOTAL, REVENUES			0.00	643.00	2,586.98	643.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	11,623.00	11,459.19	11,623.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	6,879.00	6,878.22	6,879.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	18,502.00	18,337.41	18,502.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	77.00	76.15	77.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	627.00	626.40	627.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	704.00	702.55	704.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	189,833.00	192,390.77	189,833.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	943,684.17	943,450.36	943,684.17	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	8,416.00	8,202.06	8,416.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,141,933.17	1,144,043.19	1,141,933.17	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,161,139.17	1,163,083.15	1,161,139.17		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,713,970.00	768,970.00	329,116.56	758,970.00	(10,000.00)	-1.3%
5) TOTAL, REVENUES			1,713,970.00	768,970.00	329,116.56	758,970.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	7,000.00	5,814.53	5,815.00	1,185.00	16.9%
5) Services and Other Operating Expenditures		5000-5999	84,100.00	154,648.00	27,524.67	253,245.81	(98,597.81)	-63.8%
6) Capital Outlay		6000-6999	910,861.00	1,767,689.00	72,612.78	1,797,689.00	(30,000.00)	-1.7%
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			994,961.00	1,929,337.00	105,951.98	2,056,749.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			719,009.00	(1,160,367.00)	223,164.58	(1,297,779.81)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			719,009.00	(1,160,367.00)	223,164.58	(1,297,779.81)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,815,183.00	4,016,484.62		4,016,484.62	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)			3,815,183.00	4,016,484.62		4,016,484.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,815,183.00	4,016,484.62		4,016,484.62		
2) Ending Balance, June 30 (E + F1e)			4,534,192.00	2,856,117.62		2,718,704.81		
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	4,534,192.00	2,856,117.62		2,718,704.81		
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)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		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%
		8660	13,970.00	13,970.00	13,773.83	13,970.00	0.00	0.0%
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees								
		8681	1,700,000.00	755,000.00	285,342.73	715,000.00	(40,000.00)	-5.3%
Other Local Revenue All Other Local Revenue								
		8699	0.00	0.00	30,000.00	30,000.00	30,000.00	New
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,713,970.00	768,970.00	329,116.56	758,970.00	(10,000.00)	-1.3%
TOTAL, REVENUES			1,713,970.00	768,970.00	329,116.56	758,970.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,000.00	1,238.66	1,239.00	761.00	38.1%
Noncapitalized Equipment		4400	0.00	5,000.00	4,575.87	4,576.00	424.00	8.5%
TOTAL, BOOKS AND SUPPLIES			0.00	7,000.00	5,814.53	5,815.00	1,185.00	16.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	2,049.00	229.54	299.00	1,750.00	85.4%
Professional/Consulting Services and Operating Expenditures		5800	82,100.00	152,599.00	27,295.13	252,946.81	(100,347.81)	-65.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,100.00	154,648.00	27,524.67	253,245.81	(98,597.81)	-63.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	27,040.00	2,040.00	27,040.00	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	910,861.00	1,740,649.00	70,572.78	1,770,649.00	(30,000.00)	-1.7%
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			910,861.00	1,767,689.00	72,612.78	1,797,689.00	(30,000.00)	-1.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			994,961.00	1,929,337.00	105,951.98	2,056,749.81		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	20,200.00	18,079.60	33,000.00	12,800.00	63.4%
5) TOTAL, REVENUES			15,000.00	20,200.00	18,079.60	33,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	60,878.00	59,253.60	60,878.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	378.00	203.53	378.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,046,487.00	83,195.46	1,635,773.00	410,714.00	20.1%
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	2,107,743.00	142,652.59	1,697,029.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	(2,087,543.00)	(124,572.99)	(1,664,029.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	(2,087,543.00)	(124,572.99)	(1,664,029.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,840,268.00	5,810,185.02		5,810,185.02	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)			5,840,268.00	5,810,185.02		5,810,185.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,840,268.00	5,810,185.02		5,810,185.02		
2) Ending Balance, June 30 (E + F1e)			5,855,268.00	3,722,642.02		4,146,156.02		
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	5,853,768.00	3,721,142.02		4,144,656.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,500.00	1,500.00		1,500.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	18,424.00	16,303.19	31,224.00	12,800.00	69.5%
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	1,776.00	1,776.41	1,776.00	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			15,000.00	20,200.00	18,079.60	33,000.00	12,800.00	63.4%
TOTAL, REVENUES			15,000.00	20,200.00	18,079.60	33,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	10,896.00	10,468.96	10,896.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	49,982.00	48,784.64	49,982.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	60,878.00	59,253.60	60,878.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	378.00	6.51	378.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	197.02	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	378.00	203.53	378.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	51,489.00	48,498.10	51,489.00	0.00	0.0%
Land Improvements		6170	0.00	258,256.00	8,939.51	204,870.00	53,386.00	20.7%
Buildings and Improvements of Buildings		6200	0.00	1,736,742.00	25,757.85	1,379,414.00	357,328.00	20.6%
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	2,046,487.00	83,195.46	1,635,773.00	410,714.00	20.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	2,107,743.00	142,652.59	1,697,029.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	2,656.27	5,500.00	4,500.00	450.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	2,656.27	5,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	1,000.00	2,656.27	5,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	495,000.00	495,000.00	495,000.00	495,000.00	0.00	0.0%
b) Transfers Out		7600-7629	595,000.00	829,375.00	829,375.00	829,375.00	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			(100,000.00)	(334,375.00)	(334,375.00)	(334,375.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(99,000.00)	(333,375.00)	(331,718.73)	(328,875.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,317,749.00	789,407.66		789,407.66	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)			1,317,749.00	789,407.66		789,407.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,317,749.00	789,407.66		789,407.66		
2) Ending Balance, June 30 (E + F1e)			1,218,749.00	456,032.66		460,532.66		
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	1,218,749.00	456,032.66		460,532.66		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to 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	1,000.00	1,000.00	2,656.27	5,500.00	4,500.00	450.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	2,656.27	5,500.00	4,500.00	450.0%
TOTAL, REVENUES			1,000.00	1,000.00	2,656.27	5,500.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	495,000.00	495,000.00	495,000.00	495,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			495,000.00	495,000.00	495,000.00	495,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	595,000.00	829,375.00	829,375.00	829,375.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			595,000.00	829,375.00	829,375.00	829,375.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,000.00)	(334,375.00)	(334,375.00)	(334,375.00)		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,759.00	4,759.00	0.00	4,759.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,000,000.00	23,000,000.00	6,321,450.64	23,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			23,004,759.00	23,004,759.00	6,321,450.64	23,004,759.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,013,317.00	13,607,928.00	6,849,677.13	13,607,928.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,851,272.00	4,371,800.00	2,198,389.10	4,371,800.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,269,133.00	3,288,416.00	1,452,341.88	3,288,416.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	(3,606,021.00)	(2,644,616.00)	(2,205,547.57)	(2,644,616.00)	0.00	0.0%
6) Depreciation		6000-6999	2,560,000.00	1,299,173.00	0.00	1,299,173.00	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, EXPENSES			21,087,701.00	19,922,701.00	8,294,860.54	19,922,701.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,917,058.00	3,082,058.00	(1,973,409.90)	3,082,058.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,359,773.00	3,359,773.00	1,959,868.00	3,359,773.00	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			(3,359,773.00)	(3,359,773.00)	(1,959,868.00)	(3,359,773.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,442,715.00)	(277,715.00)	(3,933,277.90)	(277,715.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,267,106.00	11,680,117.01		11,680,117.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	(2,872,868.00)		(2,872,868.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,267,106.00	8,807,249.01		8,807,249.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,267,106.00	8,807,249.01		8,807,249.01		
2) Ending Net Position, June 30 (E + F1e)			7,824,391.00	8,529,534.01		8,529,534.01		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	6,218,853.00	0.00		4,500,496.00		
b) Restricted Net Position		9797	1,605,538.00	0.00		4,029,038.01		
c) Unrestricted Net Position			0.00	8,529,534.01		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	4,759.00	4,759.00	0.00	4,759.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,759.00	4,759.00	0.00	4,759.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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	27,772.58	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								
All Other Fees and Contracts		8689	23,000,000.00	23,000,000.00	6,103,897.43	23,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	189,780.63	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,000,000.00	23,000,000.00	6,321,450.64	23,000,000.00	0.00	0.0%
TOTAL, REVENUES			23,004,759.00	23,004,759.00	6,321,450.64	23,004,759.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	12,383,917.00	11,920,561.00	5,937,650.46	11,920,561.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	919,368.00	972,197.00	544,694.10	972,197.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	710,032.00	715,170.00	367,332.57	715,170.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,013,317.00	13,607,928.00	6,849,677.13	13,607,928.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,767.00	16,084.00	6,297.37	16,084.00	0.00	0.0%
PERS		3201-3202	2,517,831.00	2,043,531.00	1,093,531.29	2,043,531.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,065,268.00	1,039,248.00	489,101.82	1,039,248.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,110,563.00	1,100,563.00	538,884.27	1,100,563.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,007.00	7,107.00	3,347.36	7,107.00	0.00	0.0%
Workers' Compensation		3601-3602	105,101.00	126,901.00	50,390.76	126,901.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,510.00	10,610.00	5,137.48	10,610.00	0.00	0.0%
OPEB, Active Employees		3751-3752	21,225.00	27,756.00	11,698.75	27,756.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,851,272.00	4,371,800.00	2,198,389.10	4,371,800.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,109,133.00	3,178,416.00	1,443,627.47	3,178,416.00	0.00	0.0%
Noncapitalized Equipment		4400	160,000.00	110,000.00	8,714.41	110,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,269,133.00	3,288,416.00	1,452,341.88	3,288,416.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50,300.00	34,430.00	10,335.49	34,430.00	0.00	0.0%
Dues and Memberships		5300	700.00	700.00	0.00	700.00	0.00	0.0%
Insurance		5400-5450	385,440.00	285,440.00	0.00	285,440.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,280.00	31,280.00	16,024.43	31,280.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	908,455.00	1,070,364.00	457,539.05	1,070,364.00	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	(6,185,056.00)	(6,172,920.00)	(4,114,392.02)	(6,172,920.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,139,360.00	2,042,090.00	1,411,131.50	2,042,090.00	0.00	0.0%
Communications		5900	63,500.00	64,000.00	13,813.98	64,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(3,606,021.00)	(2,644,616.00)	(2,205,547.57)	(2,644,616.00)	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)
DEPRECIATION								
Depreciation Expense		6900	2,560,000.00	1,299,173.00	0.00	1,299,173.00	0.00	0.0%
TOTAL, DEPRECIATION			2,560,000.00	1,299,173.00	0.00	1,299,173.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			21,087,701.00	19,922,701.00	8,294,860.54	19,922,701.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out								
		7619	3,359,773.00	3,359,773.00	1,959,868.00	3,359,773.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,359,773.00	3,359,773.00	1,959,868.00	3,359,773.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,359,773.00)	(3,359,773.00)	(1,959,868.00)	(3,359,773.00)		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,611,456.00	1,611,456.00	1,015,585.76	1,611,456.00	0.00	0.0%
5) TOTAL, REVENUES			1,611,456.00	1,611,456.00	1,015,585.76	1,611,456.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	280.00	280.00	280.00	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	31.00	270,225.36	31.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,000.00	199.70	2,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,912,100.00	2,709,789.00	(6,497,830.31)	2,709,789.00	0.00	0.0%
6) Depreciation		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, EXPENSES			3,912,100.00	2,712,100.00	(6,227,125.25)	2,712,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,300,644.00)	(1,100,644.00)	7,242,711.01	(1,100,644.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,300,644.00)	(1,100,644.00)	7,242,711.01	(1,100,644.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	5,534,260.00	4,905,871.25		4,905,871.25	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)			5,534,260.00	4,905,871.25		4,905,871.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,534,260.00	4,905,871.25		4,905,871.25		
2) Ending Net Position, June 30 (E + F1e)			3,233,616.00	3,805,227.25		3,805,227.25		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			3,233,616.00	3,805,227.25		3,805,227.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,700.00	70,700.00	39,476.30	70,700.00	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								
In-District Premiums/Contributions		8674	1,540,756.00	1,540,756.00	973,923.84	1,540,756.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,185.62	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,611,456.00	1,611,456.00	1,015,585.76	1,611,456.00	0.00	0.0%
TOTAL, REVENUES			1,611,456.00	1,611,456.00	1,015,585.76	1,611,456.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	280.00	280.00	280.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	280.00	280.00	280.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	21.00	20.20	21.00	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	5.00	4.06	5.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	2,247.16	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	1.00	0.14	1.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	3.00	2.10	3.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	1.00	267,937.84	1.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	13.86	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	31.00	270,225.36	31.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,000.00	199.70	2,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	2,000.00	199.70	2,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	135,000.00	140,000.00	141,463.00	140,000.00	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 - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,777,100.00	2,569,789.00	(6,639,293.31)	2,569,789.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,912,100.00	2,709,789.00	(6,497,830.31)	2,709,789.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,912,100.00	2,712,100.00	(6,227,125.25)	2,712,100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,013.50	20,013.50	20,002.00	20,002.00	(11.50)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,013.50	20,013.50	20,002.00	20,002.00	(11.50)	0%
5. District Funded County Program ADA						
a. County Community Schools	10.00	10.00	10.00	10.00	0.00	0%
b. Special Education-Special Day Class	3.50	3.50	4.00	4.00	0.50	14%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.50	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.00	13.50	14.00	14.00	0.50	4%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,027.50	20,027.00	20,016.00	20,016.00	(11.00)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	626.00	626.00	656.00	656.00	30.00	5%
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)	626.00	626.00	656.00	656.00	30.00	5%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	626.00	626.00	656.00	656.00	30.00	5%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	19,971.00	20,002.00		
Charter School	0.00	0.00		
Total ADA	19,971.00	20,002.00	0.2%	Met
1st Subsequent Year (2018-19)				
District Regular	20,027.00	20,027.00		
Charter School				
Total ADA	20,027.00	20,027.00	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	20,083.00	20,083.00		
Charter School				
Total ADA	20,083.00	20,083.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	21,090	21,125		
Charter School	661	671		
Total Enrollment	21,751	21,796	0.2%	Met
1st Subsequent Year (2018-19)				
District Regular	21,150	21,150		
Charter School	661	671		
Total Enrollment	21,811	21,821	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	21,210	21,210		
Charter School	661	671		
Total Enrollment	21,871	21,881	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	19,650	21,414	
Charter School			
Total ADA/Enrollment	19,650	21,414	91.8%
Second Prior Year (2015-16)			
District Regular	19,735	21,480	
Charter School			
Total ADA/Enrollment	19,735	21,480	91.9%
First Prior Year (2016-17)			
District Regular	19,926	21,071	
Charter School	0		
Total ADA/Enrollment	19,926	21,071	94.6%
Historical Average Ratio:			92.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.3%

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	20,002	21,125		
Charter School	0	671		
Total ADA/Enrollment	20,002	21,796	91.8%	Met
1st Subsequent Year (2018-19)				
District Regular		21,150		
Charter School		671		
Total ADA/Enrollment	0	21,821	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular		21,210		
Charter School		671		
Total ADA/Enrollment	0	21,881	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2017-18)	204,023,849.00		
1st Subsequent Year (2018-19)	209,636,317.00	217,420,121.00	3.7%	Not Met
2nd Subsequent Year (2019-20)	215,699,703.00	223,492,637.00	3.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Subsequent years now include 100% gap closure as proposed in the Governor's budget.

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)	124,863,385.69	144,317,458.25	86.5%
Second Prior Year (2015-16)	140,402,484.83	163,995,915.86	85.6%
First Prior Year (2016-17)	146,033,878.05	179,941,184.94	81.2%
Historical Average Ratio:			84.4%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.4% to 87.4%	81.4% to 87.4%	81.4% to 87.4%

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)	154,190,744.00	192,302,949.15	80.2%	Not Met
1st Subsequent Year (2018-19)	155,494,225.00	194,790,110.00	79.8%	Not Met
2nd Subsequent Year (2019-20)	159,922,237.00	199,383,260.00	80.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

Current year expenditures include large one-time costs for textbook adoption and facility construction that lowers the ratio temporarily.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	18,281,893.00	18,598,913.00	1.7%	No
1st Subsequent Year (2018-19)	17,403,926.00	18,045,461.00	3.7%	No
2nd Subsequent Year (2019-20)	17,078,923.00	17,720,461.00	3.8%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	23,309,970.00	24,247,698.00	4.0%	No
1st Subsequent Year (2018-19)	19,424,700.00	25,235,138.00	29.9%	Yes
2nd Subsequent Year (2019-20)	18,413,700.00	21,884,293.00	18.8%	Yes

Explanation:
(required if Yes)

Increased award amounts based on enrollment growth, new awards and carry over in all years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	15,966,468.00	16,616,468.00	4.1%	No
1st Subsequent Year (2018-19)	16,224,068.00	15,984,660.00	-1.5%	No
2nd Subsequent Year (2019-20)	16,310,268.00	15,970,860.00	-2.1%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	20,095,591.15	17,650,727.10	-12.2%	Yes
1st Subsequent Year (2018-19)	14,936,954.00	18,655,331.00	24.9%	Yes
2nd Subsequent Year (2019-20)	13,336,954.00	19,014,119.00	42.6%	Yes

Explanation:
(required if Yes)

Increased expenses related to enrollment growth, new grant awards, expansion of LCAP initiatives, budgeting/expending carry over in all years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	32,598,288.00	35,967,314.00	10.3%	Yes
1st Subsequent Year (2018-19)	31,948,288.00	34,542,341.00	8.1%	Yes
2nd Subsequent Year (2019-20)	30,498,288.00	33,623,691.00	10.2%	Yes

Explanation:
(required if Yes)

Increased expenses related to enrollment growth, new grant awards, expansion of LCAP initiatives, budgeting/expending carry over in all years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	57,558,331.00	59,463,079.00	3.3%	Met
1st Subsequent Year (2018-19)	53,052,694.00	59,265,259.00	11.7%	Not Met
2nd Subsequent Year (2019-20)	51,802,891.00	55,575,614.00	7.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	52,693,879.15	53,618,041.10	1.8%	Met
1st Subsequent Year (2018-19)	46,885,242.00	53,197,672.00	13.5%	Not Met
2nd Subsequent Year (2019-20)	43,835,242.00	52,637,810.00	20.1%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Increased award amounts based on enrollment growth, new awards and carry over in all years.

Explanation:

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

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

Explanation:

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

Increased expenses related to enrollment growth, new grant awards, expansion of LCAP initiatives, budgeting/expending carry over in all years.

Explanation:

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

Increased expenses related to enrollment growth, new grant awards, expansion of LCAP initiatives, budgeting/expending carry over in all years.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,366,324.32	6,881,558.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		7,266,726.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(7,130,465.15)	192,797,949.15	3.7%	Not Met
1st Subsequent Year (2018-19)	4,990,215.00	195,285,110.00	N/A	Met
2nd Subsequent Year (2019-20)	2,795,391.00	199,878,260.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD 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)

Planned spending down of reserve balances and one-time grants

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	25,224,464.12	Met
1st Subsequent Year (2018-19)	30,108,421.94	Met
2nd Subsequent Year (2019-20)	32,039,526.76	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)	23,839,748.32	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	20,002	19,966	20,022
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	276,577,821.10	275,862,978.18	281,198,376.18
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)	276,577,821.10	275,862,978.18	281,198,376.18
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,297,334.63	8,275,889.35	8,435,951.29
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,297,334.63	8,275,889.35	8,435,951.29

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)	13,829,000.00	13,793,150.00	14,059,950.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.79)	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)	13,828,999.21	13,793,150.00	14,059,950.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	8,297,334.63	8,275,889.35	8,435,951.29
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(32,757,109.00)	(32,757,109.00)	0.0%	0.00	Met
1st Subsequent Year (2018-19)	(32,270,000.00)	(33,531,154.00)	3.9%	1,261,154.00	Met
2nd Subsequent Year (2019-20)	(33,550,000.00)	(34,722,524.00)	3.5%	1,172,524.00	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	4,533,343.00	4,533,343.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	4,075,000.00	4,075,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	4,075,000.00	4,075,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	2,295,000.00	2,495,000.00	8.7%	200,000.00	Not Met
1st Subsequent Year (2018-19)	2,295,000.00	2,795,000.00	21.8%	500,000.00	Not Met
2nd Subsequent Year (2019-20)	2,295,000.00	2,795,000.00	21.8%	500,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Contributions increased to reflect increased need to transfer to Fund 14 for deferred maintenance projects.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		01 - 8011	01 - 7348/7439	181,570
Certificates of Participation		01 - 8625	01 - 4138 & 7439	50,457,660
General Obligation Bonds		51 - 8611-8614, 8571 & 8660	51 - 7433/7434	169,720,000
Supp Early Retirement Program		03-8011	01/3902	2,333
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
Enterprise Fund - Capital Leases	8	63 - 8677	63 - 9667	5,408,780
TOTAL:				225,770,343

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	166,729	96,729	96,729	0
Certificates of Participation	3,761,775	3,994,095	4,037,688	4,101,551
General Obligation Bonds	15,467,182	13,877,167	13,833,950	13,808,804
Supp Early Retirement Program	647,359	2,333		
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Enterprise Fund - Capital Leases	1,691,370	1,546,269	1,068,401	1,068,401
Total Annual Payments:	21,734,415	19,516,593	19,036,768	18,978,756
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	31,470,775.00	31,470,775.00
b. OPEB unfunded actuarial accrued liability (UAAL)	31,470,775.00	31,470,775.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2017	Jul 01, 2017

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	2,102,222.00	2,102,222.00
1st Subsequent Year (2018-19)	2,102,222.00	2,102,222.00
2nd Subsequent Year (2019-20)	2,102,222.00	2,102,222.00

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)	412,747.00	410,298.00
1st Subsequent Year (2018-19)	415,000.00	415,000.00
2nd Subsequent Year (2019-20)	420,000.00	420,000.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	571,500.00	571,500.00
1st Subsequent Year (2018-19)	571,500.00	571,500.00
2nd Subsequent Year (2019-20)	571,500.00	571,500.00

d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	123	123
1st Subsequent Year (2018-19)	123	123
2nd Subsequent Year (2019-20)	123	123

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	7,366,178.00	7,366,178.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs Current Year (2017-18)	1,345,000.00	1,345,000.00
1st Subsequent Year (2018-19)	1,350,000.00	1,350,000.00
2nd Subsequent Year (2019-20)	1,355,000.00	1,355,000.00

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

b. Amount contributed (funded) for self-insurance programs Current Year (2017-18)	1,345,000.00	1,345,000.00
1st Subsequent Year (2018-19)	1,350,000.00	1,350,000.00
2nd Subsequent Year (2019-20)	1,355,000.00	1,355,000.00

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	1,174.0	1,185.3	1,180.0	1,180.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

--

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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)

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?

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	845.0	886.3	964.0	964.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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)
	1,419,300	0	0

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
4,270,000	4,270,000	4,270,000
56.0%	56.0%	56.0%
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
556,900	581,962	608,150
0.0%	0.0%	0.0%

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

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?

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	127.0	146.1	146.1	146.1

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits
- | | Current Year
(2017-18) | 1st Subsequent Year
(2018-19) | 2nd Subsequent Year
(2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | | | |

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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)

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

SACS2017ALL Financial Reporting Software - 2017.2.0
2/19/2018 4:24:23 PM

33-67082-0000000

Second Interim
2017-18 Projected Totals
Technical Review Checks

Hemet Unified

Riverside 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and	

OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	6387	0	0000	0000	9791	8,509.52
01	6387	2	0000	0000	9791	-8,509.52

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED**SUPPLEMENTAL CHECKS**

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.