

# **IMPERIAL UNIFIED SCHOOL DISTRICT 2017-18 FIRST INTERIM**



**Prepared by:  
Dawn Martin  
Director, Business Services  
December 5, 2017**

## 2017-18 FIRST INTERIM REPORT

### Section

-	Cover Page .....
-	Table of contents .....
-	Narrative .....
-	Form CI (Certification Interim Report) .....
A	Form 01 (Unrestricted - Restricted Summary) .....
A	Form 01 (Unrestricted) .....
A	Form 01 (Restricted) .....
A	Form LCFF Calculator .....
A	Form AI (ADA) .....
A	Form SIAI (Interfund Transfers) .....
A	Form 11I (Adult Ed. Fund) .....
A	Form 13I (Cafeteria Fund) .....
A	Form 21I (Building Fund) .....
A	Form 25I (Capital Facilities-Developer Fees Fund) .....
A	Form 40I (Special Reserve-Captial Projects Fund) .....
B	First Interim Budget Report .....
C	Variance Report (Changes from Rev. Adopted to First Interim) .....
D	Multi Year Projections (MYP) - Local report .....
D	Multi Year Projections (MYP) - State software report .....
E	Cash Flow - Current Year 17-18 .....
F	Form SEMAI (Special Ed - Maint of Effort "MOE") .....
G	Technical Reviews Checks (TRC) .....
H	Form 01CSI (Criteria & Standards state report) .....

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

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

District Superintendent or Designee

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

12/8/17

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2017

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

President of the Governing Board

### CERTIFICATION OF FINANCIAL CONDITION

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: Dawn Martin

Telephone: 760-355-3013

Title: Director of Business Services

E-mail: dmartin@imperialusd.org

### Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

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

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

13 63164 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	35,403,560.54	35,404,974.65	8,967,540.08	35,006,783.65	(398,191.00)	-1.1%
2) Federal Revenue		8100-8299	1,563,520.57	1,690,876.41	2,803.09	1,696,138.41	5,262.00	0.3%
3) Other State Revenue		8300-8599	3,295,515.86	4,116,825.33	123,341.09	4,207,244.18	90,418.85	2.2%
4) Other Local Revenue		8600-8799	1,101,561.51	1,052,836.09	247,146.86	1,052,836.09	0.00	0.0%
5) TOTAL, REVENUES			41,364,158.48	42,265,512.48	9,340,831.12	41,963,002.33		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,047,843.00	20,210,454.00	6,478,842.54	20,251,913.00	(41,459.00)	-0.2%
2) Classified Salaries		2000-2999	6,603,466.00	6,583,783.00	1,995,813.10	6,540,953.00	42,830.00	0.7%
3) Employee Benefits		3000-3999	10,724,682.57	10,823,974.57	2,463,081.05	10,921,452.42	(97,477.85)	-0.9%
4) Books and Supplies		4000-4999	2,544,885.29	3,024,328.86	1,010,379.62	2,948,907.56	75,421.30	2.5%
5) Services and Other Operating Expenditures		5000-5999	2,407,471.42	2,416,126.32	790,038.64	2,536,662.22	(120,535.90)	-5.0%
6) Capital Outlay		6000-6999	198,260.00	196,560.00	0.00	207,037.00	(10,477.00)	-5.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	365,100.40	365,178.49	102,250.00	365,178.49	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			42,891,708.68	43,620,405.24	12,840,404.95	43,772,103.69		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(1,527,550.20)	(1,354,892.76)	(3,499,573.83)	(1,809,101.36)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
b) Transfers Out		7600-7629	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,000.00)	(42,000.00)	0.00	(42,000.00)		

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

13 63164 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,569,550.20)	(1,396,892.76)	(3,499,573.83)	(1,851,101.36)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,601,763.07	6,601,763.07		6,601,763.07	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)			6,601,763.07	6,601,763.07		6,601,763.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,601,763.07	6,601,763.07		6,601,763.07		
2) Ending Balance, June 30 (E + F1e)			5,032,212.87	5,204,870.31		4,750,661.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
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	976,672.33	915,850.46		907,850.46		
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	1,289,002.00	1,310,863.00		1,315,414.00		
Unassigned/Unappropriated Amount		9790	2,764,038.54	2,975,656.85		2,524,897.25		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	25,018,718.00	25,024,656.00	6,883,806.00	23,971,519.00	(1,053,137.00)	-4.2%
Education Protection Account State Aid - Current Year		8012	5,181,913.00	5,103,815.00	1,308,164.00	5,103,815.00	0.00	0.0%
State Aid - Prior Years		8019	87,206.00	(87,206.00)	0.00	(87,206.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	32,957.00	65,914.00	0.00	67,167.00	1,253.00	1.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	6,344,699.00	6,120,485.00	0.00	6,752,631.00	632,146.00	10.3%
Unsecured Roll Taxes		8042	658,979.00	668,251.00	763,547.83	781,145.00	112,894.00	16.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	16,512.00	49,662.00	12,365.25	49,662.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,937,724.00)	(1,937,724.00)	0.00	(1,760,607.00)	177,117.00	-9.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	398,191.00	0.00	129,727.00	(268,464.00)	-67.4%
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	601.08	440.85	0.00	440.85	0.00	0.0%
Less Non-LCFF (50%) Adjustment		8089	(300.54)	(220.43)	0.00	(220.43)	0.00	0.0%
Subtotal, LCFF Sources			35,403,560.54	35,406,264.42	8,967,883.08	35,008,073.42	(398,191.00)	-1.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	(1,289.77)	(343.00)	(1,289.77)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			35,403,560.54	35,404,974.65	8,967,540.08	35,006,783.65	(398,191.00)	-1.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	586,424.43	627,292.15	0.00	627,292.15	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	18,248.00	18,248.00	0.00	18,248.00	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	619,271.77	698,957.85	0.00	698,957.85	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	92,019.00	103,076.44	0.00	103,076.44	0.00	0.0%



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

13 63164 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	5,735.00	5,735.00	0.00	7,915.00	2,180.00	38.0%
Title III, Part A, English Learner Program	4203	8290	90,103.66	115,180.31	0.00	118,262.31	3,082.00	2.7%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510							
Other NCLB / Every Student Succeeds Act	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	151,718.71	122,386.66	2,803.09	122,386.66	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,563,520.57	1,690,876.41	2,803.09	1,696,138.41	5,262.00	0.3%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	143,533.00	747,656.00	0.00	748,600.00	944.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	771,309.00	791,714.00	0.00	791,714.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	394,357.00	515,116.63	0.00	515,116.63	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	229,031.00	229,031.00	0.00	229,031.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,757,285.86	1,833,307.70	123,341.09	1,922,782.55	89,474.85	4.9%
TOTAL, OTHER STATE REVENUE			3,295,515.86	4,116,825.33	123,341.09	4,207,244.18	90,418.85	2.2%

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	145,944.95	145,944.95	0.00	145,944.95	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	48,000.00	48,000.00	13,569.37	48,000.00	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	81,295.50	79,477.54	0.00	79,477.54	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	300.54	220.43	0.00	220.43	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	113,556.52	114,369.17	12,304.95	114,369.17	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	712,464.00	664,824.00	221,272.54	664,824.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,101,561.51</b>	<b>1,052,836.09</b>	<b>247,146.86</b>	<b>1,052,836.09</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>41,364,158.48</b>	<b>42,265,512.48</b>	<b>9,340,831.12</b>	<b>41,963,002.33</b>	<b>(302,510.15)</b>	<b>-0.7%</b>

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

13 63164 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,075,700.00	17,244,359.00	5,509,104.12	17,354,179.00	(109,820.00)	-0.6%
Certificated Pupil Support Salaries		1200	1,219,810.00	1,219,810.00	400,202.16	1,219,810.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,569,100.00	1,563,052.00	508,458.66	1,494,691.00	68,361.00	4.4%
Other Certificated Salaries		1900	183,233.00	183,233.00	61,077.60	183,233.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			20,047,843.00	20,210,454.00	6,478,842.54	20,251,913.00	(41,459.00)	-0.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,300,209.00	1,306,835.00	306,888.80	1,283,235.00	23,600.00	1.8%
Classified Support Salaries		2200	3,726,313.00	3,703,270.00	1,223,851.73	3,703,270.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	547,519.00	547,519.00	190,204.00	547,519.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	773,133.00	773,690.00	213,499.49	749,080.00	24,610.00	3.2%
Other Classified Salaries		2900	256,292.00	252,469.00	61,369.08	257,849.00	(5,380.00)	-2.1%
TOTAL, CLASSIFIED SALARIES			6,603,466.00	6,583,783.00	1,995,813.10	6,540,953.00	42,830.00	0.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,416,288.57	4,439,754.57	906,899.01	4,535,210.42	(95,455.85)	-2.2%
PERS		3201-3202	1,007,119.00	1,004,655.00	294,543.90	995,855.00	8,800.00	0.9%
OASDI/Medicare/Alternative		3301-3302	802,752.00	803,610.00	246,436.47	800,935.00	2,675.00	0.3%
Health and Welfare Benefits		3401-3402	3,729,990.00	3,803,300.00	772,858.64	3,816,835.00	(13,535.00)	-0.4%
Unemployment Insurance		3501-3502	13,324.00	13,393.00	4,155.81	13,392.00	1.00	0.0%
Workers' Compensation		3601-3602	583,671.00	586,802.00	182,591.00	586,774.00	28.00	0.0%
OPEB, Allocated		3701-3702	171,538.00	172,460.00	55,596.22	172,451.00	9.00	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			10,724,682.57	10,823,974.57	2,463,081.05	10,921,452.42	(97,477.85)	-0.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	475,163.82	515,681.33	352,598.54	515,631.33	50.00	0.0%
Books and Other Reference Materials		4200	11,482.56	11,482.56	14,210.96	24,832.56	(13,350.00)	-116.3%
Materials and Supplies		4300	1,775,327.01	2,208,780.07	510,009.57	2,086,326.25	122,453.82	5.5%
Noncapitalized Equipment		4400	282,911.90	288,384.90	133,560.55	322,117.42	(33,732.52)	-11.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,544,885.29	3,024,328.86	1,010,379.62	2,948,907.56	75,421.30	2.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	106,271.31	106,271.31	20,882.72	147,731.93	(41,460.62)	-39.0%
Dues and Memberships		5300	18,805.00	19,005.00	5,610.87	19,130.00	(125.00)	-0.7%
Insurance		5400-5450	157,874.00	157,874.00	144,676.00	157,874.00	0.00	0.0%
Operations and Housekeeping Services		5500	687,800.00	687,800.00	244,436.59	687,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	483,984.61	483,984.61	50,530.97	484,684.61	(700.00)	-0.1%
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	(30.60)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	881,636.50	890,091.40	299,491.79	968,341.68	(78,250.28)	-8.8%
Communications		5900	71,100.00	71,100.00	24,440.30	71,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,407,471.42	2,416,126.32	790,038.64	2,536,662.22	(120,535.90)	-5.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,001.00	46,001.00	0.00	46,001.00	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	135,359.00	133,659.00	0.00	144,136.00	(10,477.00)	-7.8%
Equipment Replacement		6500	16,900.00	16,900.00	0.00	16,900.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>198,260.00</b>	<b>196,560.00</b>	<b>0.00</b>	<b>207,037.00</b>	<b>(10,477.00)</b>	<b>-5.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	365,100.40	365,178.49	102,250.00	365,178.49	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>365,100.40</b>	<b>365,178.49</b>	<b>102,250.00</b>	<b>365,178.49</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>42,891,708.68</b>	<b>43,620,405.24</b>	<b>12,840,404.95</b>	<b>43,772,103.69</b>	<b>(151,698.45)</b>	<b>-0.3%</b>

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

13 63164 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	75,000.00	75,000.00	0.00	75,000.00	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			75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(42,000.00)	(42,000.00)	0.00	(42,000.00)	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	35,403,560.54	35,404,974.65	8,967,540.08	35,006,783.65	(398,191.00)	-1.1%
2) Federal Revenue		8100-8299	124,718.71	95,386.66	0.00	95,386.66	0.00	0.0%
3) Other State Revenue		8300-8599	758,452.00	1,370,737.00	0.00	1,371,681.00	944.00	0.1%
4) Other Local Revenue		8600-8799	152,950.54	153,683.08	25,874.32	153,683.08	0.00	0.0%
5) TOTAL REVENUES			36,439,681.79	37,024,781.39	8,993,414.40	36,627,534.39		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	17,352,371.00	17,595,087.00	5,698,901.30	17,568,785.00	26,302.00	0.1%
2) Classified Salaries		2000-2999	4,949,900.00	4,915,984.00	1,404,527.28	4,851,193.00	64,791.00	1.3%
3) Employee Benefits		3000-3999	7,519,035.00	7,609,190.00	2,011,165.28	7,569,438.00	39,752.00	0.5%
4) Books and Supplies		4000-4999	1,513,939.42	1,585,625.72	561,730.69	1,541,175.04	44,450.68	2.8%
5) Services and Other Operating Expenditures		5000-5999	2,012,324.59	2,020,779.49	679,499.22	2,038,853.77	(18,074.28)	-0.9%
6) Capital Outlay		6000-6999	114,609.00	112,909.00	0.00	123,386.00	(10,477.00)	-9.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	365,100.40	365,178.49	102,250.00	365,178.49	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(64,954.00)	(75,453.00)	0.00	(77,341.00)	1,888.00	-2.5%
9) TOTAL EXPENDITURES			33,762,325.41	34,129,300.70	10,458,073.77	33,980,668.30		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			2,677,356.38	2,895,480.69	(1,464,659.37)	2,646,866.09		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
b) Transfers Out		7600-7629	75,000.00	75,000.00	0.00	75,000.00	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	(4,361,155.90)	(4,345,800.90)	0.00	(4,543,394.90)	(197,594.00)	4.5%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,403,155.90)	(4,387,800.90)	0.00	(4,585,394.90)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,725,799.52)	(1,492,320.21)	(1,464,659.37)	(1,938,528.81)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,781,340.13	5,781,340.13		5,781,340.13	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)			5,781,340.13	5,781,340.13		5,781,340.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,781,340.13	5,781,340.13		5,781,340.13		
2) Ending Balance, June 30 (E + F1e)			4,055,540.61	4,289,019.92		3,842,811.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,289,002.00	1,310,863.00		1,315,414.00		
Unassigned/Unappropriated Amount		9790	2,764,038.61	2,975,656.92		2,524,897.32		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	25,018,718.00	25,024,656.00	6,883,806.00	23,971,519.00	(1,053,137.00)	-4.2%
Education Protection Account State Aid - Current Year		8012	5,181,913.00	5,103,815.00	1,308,164.00	5,103,815.00	0.00	0.0%
State Aid - Prior Years		8019	87,206.00	(87,206.00)	0.00	(87,206.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	32,957.00	65,914.00	0.00	67,167.00	1,253.00	1.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	6,344,699.00	6,120,485.00	0.00	6,752,631.00	632,146.00	10.3%
Unsecured Roll Taxes		8042	658,979.00	668,251.00	763,547.83	781,145.00	112,894.00	16.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	16,512.00	49,662.00	12,365.25	49,662.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,937,724.00)	(1,937,724.00)	0.00	(1,760,607.00)	177,117.00	-9.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	398,191.00	0.00	129,727.00	(268,464.00)	-67.4%
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	601.08	440.85	0.00	440.85	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(300.54)	(220.43)	0.00	(220.43)	0.00	0.0%
Subtotal, LCFF Sources			35,403,560.54	35,406,264.42	8,967,883.08	35,008,073.42	(398,191.00)	-1.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	(1,289.77)	(343.00)	(1,289.77)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			35,403,560.54	35,404,974.65	8,967,540.08	35,006,783.65	(398,191.00)	-1.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	124,718.71	95,386.66	0.00	95,386.66	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			124,718.71	95,386.66	0.00	95,386.66	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	143,533.00	747,656.00	0.00	748,600.00	944.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	587,664.00	595,826.00	0.00	595,826.00	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	27,255.00	27,255.00	0.00	27,255.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			758,452.00	1,370,737.00	0.00	1,371,681.00	944.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	48,000.00	48,000.00	13,569.37	48,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	300.54	220.43	0.00	220.43	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	104,650.00	105,462.65	12,304.95	105,462.65	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>152,950.54</b>	<b>153,683.08</b>	<b>25,874.32</b>	<b>153,683.08</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>36,439,681.79</b>	<b>37,024,781.39</b>	<b>8,993,414.40</b>	<b>36,627,534.39</b>	<b>(397,247.00)</b>	<b>-1.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	15,166,937.00	15,415,701.00	4,982,754.80	15,457,760.00	(42,059.00)	-0.3%
Certificated Pupil Support Salaries		1200	483,845.00	483,845.00	161,281.48	483,845.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,562,370.00	1,556,322.00	508,458.66	1,487,961.00	68,361.00	4.4%
Other Certificated Salaries		1900	139,219.00	139,219.00	46,406.36	139,219.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>17,352,371.00</b>	<b>17,595,087.00</b>	<b>5,698,901.30</b>	<b>17,568,785.00</b>	<b>26,302.00</b>	<b>0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	537,893.00	527,421.00	122,511.97	481,860.00	45,561.00	8.6%
Classified Support Salaries		2200	3,046,386.00	3,026,208.00	900,346.44	3,026,208.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	399,223.00	399,223.00	132,396.00	399,223.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	713,073.00	713,630.00	188,929.24	689,020.00	24,610.00	3.4%
Other Classified Salaries		2900	253,325.00	249,502.00	60,343.63	254,882.00	(5,380.00)	-2.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,949,900.00</b>	<b>4,915,984.00</b>	<b>1,404,527.28</b>	<b>4,851,193.00</b>	<b>64,791.00</b>	<b>1.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,501,597.00	2,536,622.00	803,233.39	2,532,825.00	3,797.00	0.1%
PERS		3201-3202	740,329.00	735,655.00	202,281.67	723,443.00	12,212.00	1.7%
OASDI/Medicare/Alternative		3301-3302	631,302.00	632,232.00	187,676.45	626,892.00	5,340.00	0.8%
Health and Welfare Benefits		3401-3402	3,002,740.00	3,055,592.00	615,397.10	3,039,816.00	15,776.00	0.5%
Unemployment Insurance		3501-3502	11,153.00	11,255.00	3,483.91	11,209.00	46.00	0.4%
Workers' Compensation		3601-3602	488,427.00	493,000.00	152,889.79	491,006.00	1,994.00	0.4%
OPEB, Allocated		3701-3702	143,487.00	144,834.00	46,202.97	144,247.00	587.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,519,035.00</b>	<b>7,609,190.00</b>	<b>2,011,165.28</b>	<b>7,569,438.00</b>	<b>39,752.00</b>	<b>0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	243,500.00	243,500.00	119,836.02	243,500.00	0.00	0.0%
Books and Other Reference Materials		4200	4,384.70	4,384.70	0.00	7,884.70	(3,500.00)	-79.8%
Materials and Supplies		4300	1,139,589.46	1,205,109.76	396,737.50	1,158,968.08	46,141.68	3.8%
Noncapitalized Equipment		4400	126,465.26	132,631.26	45,157.17	130,822.26	1,809.00	1.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,513,939.42</b>	<b>1,585,625.72</b>	<b>561,730.69</b>	<b>1,541,175.04</b>	<b>44,450.68</b>	<b>2.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,291.35	30,291.35	5,285.79	29,291.35	1,000.00	3.3%
Dues and Memberships		5300	18,805.00	18,805.00	5,410.87	18,930.00	(125.00)	-0.7%
Insurance		5400-5450	157,874.00	157,874.00	144,676.00	157,874.00	0.00	0.0%
Operations and Housekeeping Services		5500	687,800.00	687,800.00	244,436.59	687,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	426,619.21	426,619.21	42,096.25	427,319.21	(700.00)	-0.2%
Transfers of Direct Costs		5710	(64,155.00)	(64,155.00)	(4.00)	(76,281.00)	12,126.00	-18.9%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(30.60)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	683,990.03	692,444.93	213,188.02	722,820.21	(30,375.28)	-4.4%
Communications		5900	71,100.00	71,100.00	24,440.30	71,100.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,012,324.59</b>	<b>2,020,779.49</b>	<b>679,499.22</b>	<b>2,038,853.77</b>	<b>(18,074.28)</b>	<b>-0.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	26,000.00	26,000.00	0.00	26,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	88,609.00	86,909.00	0.00	97,386.00	(10,477.00)	-12.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>114,609.00</b>	<b>112,909.00</b>	<b>0.00</b>	<b>123,386.00</b>	<b>(10,477.00)</b>	<b>-9.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
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	365,100.40	365,178.49	102,250.00	365,178.49	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%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>365,100.40</b>	<b>365,178.49</b>	<b>102,250.00</b>	<b>365,178.49</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(64,954.00)	(75,453.00)	0.00	(77,341.00)	1,888.00	-2.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(64,954.00)</b>	<b>(75,453.00)</b>	<b>0.00</b>	<b>(77,341.00)</b>	<b>1,888.00</b>	<b>-2.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>33,762,325.41</b>	<b>34,129,300.70</b>	<b>10,458,073.77</b>	<b>33,980,668.30</b>	<b>148,632.40</b>	<b>0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	75,000.00	75,000.00	0.00	75,000.00	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			75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(4,361,155.90)	(4,345,800.90)	0.00	(4,543,394.90)	(197,594.00)	4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,361,155.90)	(4,345,800.90)	0.00	(4,543,394.90)	(197,594.00)	4.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(4,403,155.90)	(4,387,800.90)	0.00	(4,585,394.90)	(197,594.00)	4.5%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,438,801.86	1,595,489.75	2,803.09	1,600,751.75	5,262.00	0.3%
3) Other State Revenue		8300-8599	2,537,063.86	2,746,088.33	123,341.09	2,835,563.18	89,474.85	3.3%
4) Other Local Revenue		8600-8799	948,610.97	899,153.01	221,272.54	899,153.01	0.00	0.0%
5) TOTAL REVENUES			4,924,476.69	5,240,731.09	347,416.72	5,335,467.94		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,695,472.00	2,615,367.00	779,941.24	2,683,128.00	(67,761.00)	-2.6%
2) Classified Salaries		2000-2999	1,653,566.00	1,667,799.00	591,285.82	1,689,760.00	(21,961.00)	-1.3%
3) Employee Benefits		3000-3999	3,205,647.57	3,214,784.57	451,915.77	3,352,014.42	(137,229.85)	-4.3%
4) Books and Supplies		4000-4999	1,030,945.87	1,438,703.14	448,648.93	1,407,732.52	30,970.62	2.2%
5) Services and Other Operating Expenditures		5000-5999	395,146.83	395,346.83	110,539.42	497,808.45	(102,461.62)	-25.9%
6) Capital Outlay		6000-6999	83,651.00	83,651.00	0.00	83,651.00	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	64,954.00	75,453.00	0.00	77,341.00	(1,888.00)	-2.5%
9) TOTAL EXPENDITURES			9,129,383.27	9,491,104.54	2,382,331.18	9,791,435.39		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(4,204,906.58)	(4,250,373.45)	(2,034,914.46)	(4,455,967.45)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,361,155.90	4,345,800.90	0.00	4,543,394.90	197,594.00	4.5%
4) TOTAL OTHER FINANCING SOURCES/USES			4,361,155.90	4,345,800.90	0.00	4,543,394.90		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			156,249.32	95,427.45	(2,034,914.46)	87,427.45		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	820,422.94	820,422.94		820,422.94	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)			820,422.94	820,422.94		820,422.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			820,422.94	820,422.94		820,422.94		
2) Ending Balance, June 30 (E + F1e)			976,672.26	915,850.39		907,850.39		
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	976,672.33	915,850.46		907,850.46		
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	(0.07)	(0.07)		(0.07)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	586,424.43	627,292.15	0.00	627,292.15	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	18,248.00	18,248.00	0.00	18,248.00	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	619,271.77	698,957.85	0.00	698,957.85	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	92,019.00	103,076.44	0.00	103,076.44	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	5,735.00	5,735.00	0.00	7,915.00	2,180.00	38.0%
Title III, Part A, English Learner Program	4203	8290	90,103.66	115,180.31	0.00	118,262.31	3,082.00	2.7%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126,							
Other NCLB / Every Student Succeeds Act	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	27,000.00	27,000.00	2,803.09	27,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,438,801.86</b>	<b>1,595,489.75</b>	<b>2,803.09</b>	<b>1,600,751.75</b>	<b>5,262.00</b>	<b>0.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	183,645.00	195,888.00	0.00	195,888.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	394,357.00	515,116.63	0.00	515,116.63	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	229,031.00	229,031.00	0.00	229,031.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,730,030.86	1,806,052.70	123,341.09	1,895,527.55	89,474.85	5.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,537,063.86</b>	<b>2,746,088.33</b>	<b>123,341.09</b>	<b>2,835,563.18</b>	<b>89,474.85</b>	<b>3.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	145,944.95	145,944.95	0.00	145,944.95	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	81,295.50	79,477.54	0.00	79,477.54	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		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,906.52	8,906.52	0.00	8,906.52	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	712,464.00	664,824.00	221,272.54	664,824.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>948,610.97</b>	<b>899,153.01</b>	<b>221,272.54</b>	<b>899,153.01</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,924,476.69</b>	<b>5,240,731.09</b>	<b>347,416.72</b>	<b>5,335,467.94</b>	<b>94,736.85</b>	<b>1.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,908,763.00	1,828,658.00	526,349.32	1,896,419.00	(67,761.00)	-3.7%
Certificated Pupil Support Salaries		1200	735,965.00	735,965.00	238,920.68	735,965.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,730.00	6,730.00	0.00	6,730.00	0.00	0.0%
Other Certificated Salaries		1900	44,014.00	44,014.00	14,671.24	44,014.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,695,472.00</b>	<b>2,615,367.00</b>	<b>779,941.24</b>	<b>2,683,128.00</b>	<b>(67,761.00)</b>	<b>-2.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	762,316.00	779,414.00	184,376.83	801,375.00	(21,961.00)	-2.8%
Classified Support Salaries		2200	679,927.00	677,062.00	323,505.29	677,062.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	148,296.00	148,296.00	57,808.00	148,296.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	60,060.00	60,060.00	24,570.25	60,060.00	0.00	0.0%
Other Classified Salaries		2900	2,967.00	2,967.00	1,025.45	2,967.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,653,566.00</b>	<b>1,667,799.00</b>	<b>591,285.82</b>	<b>1,689,760.00</b>	<b>(21,961.00)</b>	<b>-1.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,914,691.57	1,903,132.57	103,665.62	2,002,385.42	(99,252.85)	-5.2%
PERS		3201-3202	266,790.00	269,000.00	92,262.23	272,412.00	(3,412.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	171,450.00	171,378.00	58,760.02	174,043.00	(2,665.00)	-1.6%
Health and Welfare Benefits		3401-3402	727,250.00	747,708.00	157,461.54	777,019.00	(29,311.00)	-3.9%
Unemployment Insurance		3501-3502	2,171.00	2,138.00	671.90	2,183.00	(45.00)	-2.1%
Workers' Compensation		3601-3602	95,244.00	93,802.00	29,701.21	95,768.00	(1,966.00)	-2.1%
OPEB, Allocated		3701-3702	28,051.00	27,626.00	9,393.25	28,204.00	(578.00)	-2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,205,647.57</b>	<b>3,214,784.57</b>	<b>451,915.77</b>	<b>3,352,014.42</b>	<b>(137,229.85)</b>	<b>-4.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	231,663.82	272,181.33	232,762.52	272,131.33	50.00	0.0%
Books and Other Reference Materials		4200	7,097.86	7,097.86	14,210.96	16,947.86	(9,850.00)	-138.8%
Materials and Supplies		4300	635,737.55	1,003,670.31	113,272.07	927,358.17	76,312.14	7.6%
Noncapitalized Equipment		4400	156,446.64	155,753.64	88,403.38	191,295.16	(35,541.52)	-22.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,030,945.87</b>	<b>1,438,703.14</b>	<b>448,648.93</b>	<b>1,407,732.52</b>	<b>30,970.62</b>	<b>2.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	75,979.96	75,979.96	15,596.93	118,440.58	(42,460.62)	-55.9%
Dues and Memberships		5300	0.00	200.00	200.00	200.00	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	57,365.40	57,365.40	8,434.72	57,365.40	0.00	0.0%
Transfers of Direct Costs		5710	64,155.00	64,155.00	4.00	76,281.00	(12,126.00)	-18.9%
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	197,646.47	197,646.47	86,303.77	245,521.47	(47,875.00)	-24.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>395,146.83</b>	<b>395,346.83</b>	<b>110,539.42</b>	<b>497,808.45</b>	<b>(102,461.62)</b>	<b>-25.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,001.00	20,001.00	0.00	20,001.00	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	46,750.00	46,750.00	0.00	46,750.00	0.00	0.0%
Equipment Replacement		6500	16,900.00	16,900.00	0.00	16,900.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			83,651.00	83,651.00	0.00	83,651.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	64,954.00	75,453.00	0.00	77,341.00	(1,888.00)	-2.5%
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			64,954.00	75,453.00	0.00	77,341.00	(1,888.00)	-2.5%
TOTAL, EXPENDITURES			9,129,383.27	9,491,104.54	2,382,331.18	9,791,435.39	(300,330.85)	-3.2%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	4,361,155.90	4,345,800.90	0.00	4,543,394.90	197,594.00	4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,361,155.90	4,345,800.90	0.00	4,543,394.90	197,594.00	4.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			4,361,155.90	4,345,800.90	0.00	4,543,394.90	(197,594.00)	4.5%

Imperial Unified (63164) - 17/18 First Interim Report						v18 2c
<b>LOCAL CONTROL FUNDING FORMULA</b>						<b>2017-18</b>
<b>CALCULATE LCFF TARGET</b>						
Unduplicated as % of Enrollment						COLA 1.560%
						3 yr average 53.74% 53.74% <b>2017-18</b>
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,243.12	7,193	748	853	-	10,932,617
Grades 4-6	913.20	7,301		785	-	7,383,872
Grades 7-8	643.36	7,518		808	-	5,356,638
Grades 9-12	1,242.57	8,712	227	961	-	12,301,149
Subtract NSS						-
NSS Allowance						-
<b>TOTAL BASE</b>	<b>4,042.25</b>	<b>31,271,085</b>	<b>1,211,917</b>	<b>3,491,273</b>	-	<b>35,974,275</b>
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						270,516
Small School District Bus Replacement Program						-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>36,244,791</b>
Funded Based on Target Formula (based on prior year P-2 certification)						<b>FALSE</b>
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						<b>5/8</b>
<b>CALCULATE LCFF FLOOR</b>						
				12-13 Rate	17-18 ADA	
Current year Funded ADA times Base per ADA				5,325.18	4,042.25	21,525,709
Current year Funded ADA times Other RL per ADA				47.66	4,042.25	192,654
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						3,237,967
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				\$ 2,291.39	4,042.25	9,262,371
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>						<b>34,218,701</b>
<b>CALCULATE LCFF PHASE-IN ENTITLEMENT</b>						
<b>LOCAL CONTROL FUNDING FORMULA TARGET</b>						<b>2017-18</b>
<b>LOCAL CONTROL FUNDING FORMULA FLOOR</b>						<b>36,244,791</b>
<b>LCFF Need (LCFF Target less LCFF Floor, if positive)</b>						<b>34,218,701</b>
<b>Current Year Gap Funding</b>						<b>2,026,090</b>
<b>ECONOMIC RECOVERY PAYMENT</b>						<b>43.19% 875,068</b>
<b>Miscellaneous Adjustments</b>						<b>-</b>
<b>LCFF Entitlement before Minimum State Aid provision</b>						<b>35,093,769</b>
<b>CALCULATE STATE AID</b>						
<b>Transition Entitlement</b>						<b>35,093,769</b>
<b>Local Revenue (including RDA)</b>						<b>(6,018,435)</b>
<b>Gross State Aid</b>						<b>29,075,334</b>
<b>CALCULATE MINIMUM STATE AID</b>						
			12-13 Rate	17-18 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,372.84	4,042.25		21,718,362
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(6,018,435)
Subtotal State Aid for Historical RL/Charter General BG						15,699,927
Categorical funding from 2012-13						3,237,967
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						18,937,894
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)</b>						
<b>Local Control Funding Formula Floor plus Funded Gap</b>						-
<b>Minimum State Aid plus Property Taxes including RDA</b>						-
<b>Offset</b>						-
<b>Minimum State Aid Prior to Offset</b>						-
<b>Total Minimum State Aid with Offset</b>						-
<b>TOTAL STATE AID</b>						<b>29,075,334</b>
<b>Additional State Aid (Additional SA)</b>						-
<b>LCFF Phase-In Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						<b>35,093,769</b>
<b>CHANGE OVER PRIOR YEAR</b>						<b>2.56% 875,079</b>
<b>LCFF Entitlement PER ADA</b>						<b>8,682</b>
<b>PER ADA CHANGE OVER PRIOR YEAR</b>						<b>2.56% 217</b>
<b>BASIC AID STATUS (school districts only)</b>						<b>Non-Basic Aid</b>
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
				Increase		2017-18
State Aid			0.76%	220,353		29,075,334
Property Taxes net of in-lieu			12.21%	654,726		6,018,435
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			2.56%	875,079		35,093,769

Imperial Unified (63164) - 17/18 First Interim Report						v18 2c
<b>LOCAL CONTROL FUNDING FORMULA</b>						<b>2018-19</b>
<b>CALCULATE LCFF TARGET</b>						
Unduplicated as % of Enrollment						COLA 2.150% 52.86% 52.86% <b>2018-19</b>
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,243.12	7,348	764	858	-	11,150,290
Grades 4-6	913.20	7,458		788	-	7,530,667
Grades 7-8	643.36	7,680		812	-	5,463,368
Grades 9-12	1,242.57	8,899	231	965	-	12,544,022
Subtract NSS						-
NSS Allowance						-
<b>TOTAL BASE</b>	<b>4,042.25</b>	<b>31,943,727</b>	<b>1,236,778</b>	<b>3,507,843</b>	<b>-</b>	<b>36,688,348</b>
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						270,516
Small School District Bus Replacement Program						-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>36,958,864</b>
Funded Based on Target Formula (based on prior year P-2 certification)						<b>FALSE</b>
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						<b>3/4 -</b>
<b>CALCULATE LCFF FLOOR</b>						
				12-13 Rate	18-19 ADA	
Current year Funded ADA times Base per ADA				5,325.18	4,042.25	21,525,709
Current year Funded ADA times Other RL per ADA				47.66	4,042.25	192,654
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						3,237,967
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				\$ 2,507.87	4,042.25	10,137,438
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>						<b>35,093,768</b>
<b>CALCULATE LCFF PHASE-IN ENTITLEMENT</b>						
<b>LOCAL CONTROL FUNDING FORMULA TARGET</b>						<b>2018-19</b>
<b>LOCAL CONTROL FUNDING FORMULA FLOOR</b>						<b>36,958,864</b>
<b>LCFF Need (LCFF Target less LCFF Floor, if positive)</b>						<b>35,093,768</b>
<b>Current Year Gap Funding</b>						<b>1,865,096</b>
<b>ECONOMIC RECOVERY PAYMENT</b>						<b>39.12% 729,626</b>
<b>Miscellaneous Adjustments</b>						<b>-</b>
<b>LCFF Entitlement before Minimum State Aid provision</b>						<b>35,823,394</b>
<b>CALCULATE STATE AID</b>						
<b>Transition Entitlement</b>						<b>35,823,394</b>
<b>Local Revenue (including RDA)</b>						<b>(5,888,708)</b>
<b>Gross State Aid</b>						<b>29,934,685</b>
<b>CALCULATE MINIMUM STATE AID</b>						
				12-13 Rate	18-19 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA				5,372.84	4,042.25	21,718,362
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(5,888,708)
Subtotal State Aid for Historical RL/Charter General BG						15,829,654
Categorical funding from 2012-13						3,237,967
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						19,067,621
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)</b>						
<b>Local Control Funding Formula Floor plus Funded Gap</b>						-
<b>Minimum State Aid plus Property Taxes including RDA</b>						-
<b>Offset</b>						-
<b>Minimum State Aid Prior to Offset</b>						-
<b>Total Minimum State Aid with Offset</b>						-
<b>TOTAL STATE AID</b>						<b>29,934,685</b>
<b>Additional State Aid (Additional SA)</b>						-
<b>LCFF Phase-In Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						<b>35,823,394</b>
<b>CHANGE OVER PRIOR YEAR</b>						<b>2.08% 729,624</b>
<b>LCFF Entitlement PER ADA</b>						<b>8,862</b>
<b>PER ADA CHANGE OVER PRIOR YEAR</b>						<b>2.07% 180</b>
<b>BASIC AID STATUS (school districts only)</b>						<b>Non-Basic Aid</b>
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
				Increase		2018-19
State Aid				2.96%	859,351	29,934,685
Property Taxes net of in-lieu				-2.16%	(129,727)	5,888,708
Charter in-Lieu Taxes				0.00%	-	-
LCFF pre COE, Choice, Supp				2.08%	729,624	35,823,393

Imperial Unified (63164) - 17/18 First Interim Report					v18.2c
LOCAL CONTROL FUNDING FORMULA					2019-20
CALCULATE LCFF TARGET					
Unduplicated as % of Enrollment	3 yr average		52.86%	COLA 2.350%	2019-20
	ADA	Base	Gr Span	Supp	Concen
Grades TK-3	1,243.12	7,521	782	878	-
Grades 4-6	913.20	7,633		807	-
Grades 7-8	643.36	7,860		831	-
Grades 9-12	1,242.57	9,108	237	988	-
Subtract NSS					
NSS Allowance					
TOTAL BASE	4,042.25	32,694,100	1,266,609	3,590,326	-
Targeted Instructional Improvement Block Grant					
Home-to-School Transportation					270,516
Small School District Bus Replacement Program					
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					37,821,551
Funded Based on Target Formula (based on prior year P-2 certification)					FALSE
ECONOMIC RECOVERY TARGET PAYMENT					7/8 -
CALCULATE LCFF FLOOR					
Current year Funded ADA times Base per ADA			12-13 Rate	19-20 ADA	
Current year Funded ADA times Other RL per ADA			5,325.18	4,042.25	21,525,709
Necessary Small School Allowance at 12-13 rates			47.66	4,042.25	192,654
2012-13 Categoryicals					3,237,967
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			\$ 2,688.37	4,042.25	10,867,064
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					35,823,394
CALCULATE LCFF PHASE-IN ENTITLEMENT					
LOCAL CONTROL FUNDING FORMULA TARGET					2019-20
LOCAL CONTROL FUNDING FORMULA FLOOR					37,821,551
LCFF Need (LCFF Target less LCFF Floor, if positive)					35,823,394
Current Year Gap Funding					1,998,157
ECONOMIC RECOVERY PAYMENT				41.60%	831,233
Miscellaneous Adjustments					
LCFF Entitlement before Minimum State Aid provision					36,654,627
CALCULATE STATE AID					
Transition Entitlement					36,654,627
Local Revenue (including RDA)					(5,888,708)
Gross State Aid					30,765,919
CALCULATE MINIMUM STATE AID					
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	19-20 ADA	N/A
2012-13 NSS Allowance (deficit)			5,372.84	4,042.25	21,718,362
Minimum State Aid Adjustments					
Less Current Year Property Taxes/in Lieu					(5,888,708)
Subtotal State Aid for Historical RL/Charter General BG					15,829,654
Categorical funding from 2012-13					3,237,967
Charter Categorical Block Grant adjusted for ADA					
Minimum State Aid Guarantee					19,067,621
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					30,765,919
Additional State Aid (Additional SA)					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					36,654,627
CHANGE OVER PRIOR YEAR					2.32% 831,234
LCFF Entitlement PER ADA					9,068
PER ADA CHANGE OVER PRIOR YEAR					2.32% 206
BASIC AID STATUS (school districts only)					Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES					
			Increase		2019-20
State Aid			2.78%	831,234	30,765,919
Property Taxes net of in-lieu			0.00%		5,888,708
Charter in-Lieu Taxes			0.00%		
LCFF pre COE, Choice, Supp			2.32%	831,234	36,654,627



Imperial Unified (63164) - 17/18 First Interim Report						v18.2c
LOCAL CONTROL FUNDING FORMULA						2020-21
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 2.570%
						3 yr average 52.86% 52.86% 2020-21
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,243.12	7,714	802	900	-	11,705,605
Grades 4-6	913.20	7,829		828	-	7,905,282
Grades 7-8	643.36	8,062		852	-	5,735,113
Grades 9-12	1,242.57	9,342	243	1,013	-	13,169,162
Subtract NSS						-
NSS Allowance						-
TOTAL BASE	4,042.25	33,533,728	1,298,927	3,682,508	-	38,515,163
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						270,516
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						38,785,679
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT						100%
CALCULATE LCFF FLOOR						
						12-13 Rate 20-21 ADA
Current year Funded ADA times Base per ADA				5,325.18	4,042.25	21,525,709
Current year Funded ADA times Other RL per ADA				47.66	4,042.25	192,654
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						3,237,967
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				\$ 2,894.01	4,042.25	11,698,312
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						36,654,642
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2020-21
LOCAL CONTROL FUNDING FORMULA TARGET						38,785,679
LOCAL CONTROL FUNDING FORMULA FLOOR						36,654,642
LCFF Need (LCFF Target less LCFF Floor, if positive)						2,131,037
Current Year Gap Funding					44.16%	941,066
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						37,595,708
CALCULATE STATE AID						
Transition Entitlement						37,595,708
Local Revenue (Including RDA)						(5,888,708)
Gross State Aid						31,707,000
CALCULATE MINIMUM STATE AID						
			12-13 Rate	20-21 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,372.84	4,042.25		21,718,362
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(5,888,708)
Subtotal State Aid for Historical RL/Charter General BG						15,829,654
Categorical funding from 2012-13						3,237,967
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						19,067,621
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						31,707,000
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						37,595,708
CHANGE OVER PRIOR YEAR						2.57% 941,081
LCFF Entitlement PER ADA						9,301
PER ADA CHANGE OVER PRIOR YEAR						2.57% 233
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
						Increase 2020-21
State Aid			3.06%	941,081		31,707,000
Property Taxes net of in-lieu			0.00%	-		5,888,708
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			2.57%	941,081		37,595,708

**LCFF Calculator Universal Assumptions**  
**Imperial Unified (63164) - 17/18 First Interim Report**

**Summary of Funding**

	2016-17	2017-18	2018-19	2019-20
<b>Target Components:</b>				
Base Grant	30,791,573	31,271,085	31,943,727	32,694,100
Grade Span Adjustment	1,193,272	1,211,917	1,236,778	1,266,609
Supplemental Grant	3,394,872	3,491,273	3,507,843	3,590,326
Concentration Grant	-	-	-	-
Add-ons	270,516	270,516	270,516	270,516
<b>Total Target</b>	<b>35,650,233</b>	<b>36,244,791</b>	<b>36,958,864</b>	<b>37,821,551</b>
<b>Transition Components:</b>				
Target	\$ 35,650,233	\$ 36,244,791	\$ 36,958,864	\$ 37,821,551
Funded Based on Target Formula (based on prior year P-2 certification)	FALSE	FALSE	FALSE	FALSE
Floor	32,391,038	34,218,701	35,093,768	35,823,394
Remaining Need after Gap (informational only)	1,431,543	1,151,022	1,135,470	1,166,924
Current Year Gap Funding	1,827,652	875,068	729,626	831,233
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 34,218,690</b>	<b>\$ 35,093,769</b>	<b>\$ 35,823,394</b>	<b>\$ 36,654,627</b>

**Components of LCFF By Object Code**

	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 23,441,949	\$ 23,971,519	\$ 25,048,054	\$ 25,879,287
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	5,413,032	5,103,815	4,886,632	4,886,632
<b>Local Revenue Sources:</b>				
8021 to 8089 - Property Taxes	5,364,999	6,019,725	5,889,998	5,889,998
8096 - In-Lieu of Property Taxes	(1,290)	(1,290)	(1,290)	(1,290)
Property Taxes net of in-lieu	5,363,709	6,018,435	5,888,708	5,888,708
<b>TOTAL FUNDING</b>	<b>\$ 34,218,690</b>	<b>\$ 35,093,769</b>	<b>\$ 35,823,394</b>	<b>\$ 36,654,627</b>
<b>Basic Aid Status</b>	<b>Non-Basic Aid</b>	<b>Non-Basic Aid</b>	<b>Non-Basic Aid</b>	<b>Non-Basic Aid</b>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 34,218,690</b>	<b>\$ 35,093,769</b>	<b>\$ 35,823,394</b>	<b>\$ 36,654,627</b>
8012 - EPA Receipts (for budget & cashflow)	\$ 5,468,082	\$ 5,103,815	\$ 4,886,632	\$ 4,886,632

	2016-17	2017-18	2018-19	2019-20
<b>Unduplicated Pupil Population</b>				
Agency Unduplicated Pupil Count	2,177.00	2,177.00	2,177.00	2,177.00
COE Unduplicated Pupil Count	25.00	25.00	25.00	25.00
<b>Total Unduplicated pupil Count</b>	<b>2,202.00</b>	<b>2,202.00</b>	<b>2,202.00</b>	<b>2,202.00</b>
Rolling %, Supplemental Grant	53.0700%	53.7400%	52.8600%	52.8600%
Rolling %, Concentration Grant	53.0700%	53.7400%	52.8600%	52.8600%
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Current Year</b>
Grades TK-3	1,243.12	1,243.12	1,243.12	1,243.12
Grades 4-6	913.20	913.20	913.20	913.20
Grades 7-8	643.36	643.36	643.36	643.36
Grades 9-12	1,242.57	1,242.57	1,242.57	1,242.57
<b>Total Adjusted Base Grant ADA</b>	<b>4,042.25</b>	<b>4,042.25</b>	<b>4,042.25</b>	<b>4,042.25</b>
<b>Necessary Small School ADA</b>	<b>Current year</b>	<b>Current year</b>	<b>Current year</b>	<b>Current year</b>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>4042.25</b>	<b>4042.25</b>	<b>4042.25</b>	<b>4042.25</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	1,243.12	1,243.12	1,243.12	1,243.12
Grades 4-6	913.20	913.20	913.20	913.20
Grades 7-8	643.36	643.36	643.36	643.36
Grades 9-12	1,242.57	1,242.57	1,242.57	1,242.57
<b>Total Actual ADA</b>	<b>4,042.25</b>	<b>4,042.25</b>	<b>4,042.25</b>	<b>4,042.25</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP	\$ 3,394,872	\$ 3,491,273	\$ 3,507,843	\$ 3,590,326
Current year Percentage to Increase or Improve Services	11.11%	11.14%	10.95%	10.95%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,000.67	4,000.67	4,000.67	4,000.67	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	4,000.67	4,000.67	4,000.67	4,000.67	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	4.16	4.16	4.16	4.16	0.00	0%
b. Special Education-Special Day Class	37.42	37.42	37.42	37.42	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	41.58	41.58	41.58	41.58	0.00	0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	4,042.25	4,042.25	4,042.25	4,042.25	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

BLANK

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
	\$750	\$750	7350	7350	8900-8929	7600-7629	9310	9610
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					33,000.00	75,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					75,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	33,000.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

13 63164 0000000  
Form SIAI

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	108,000.00	108,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	26,584.00	26,584.00	New
3) Other State Revenue		8300-8599	151,440.00	75,720.00	12,620.00	75,720.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	52.40	0.00	0.00	0.0%
5) TOTAL, REVENUES			151,440.00	75,720.00	12,672.40	102,304.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	22,532.00	22,532.00	3,990.00	22,532.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,009.00	8,009.00	2,133.75	20,017.00	(12,008.00)	-149.9%
3) Employee Benefits		3000-3999	6,315.00	6,315.00	1,226.11	9,445.00	(3,130.00)	-49.6%
4) Books and Supplies		4000-4999	0.00	2,000.00	719.05	12,224.00	(10,224.00)	-511.2%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	9,081.99	1,564.00	(1,564.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,856.00	38,856.00	17,150.90	65,782.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			114,584.00	36,864.00	(4,478.50)	36,522.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 First Interim  
Adult Education Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			114,584.00	38,884.00	(4,478.50)	36,522.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,390.28	28,390.28		28,390.28	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)			28,390.28	28,390.28		28,390.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,390.28	28,390.28		28,390.28		
2) Ending Balance, June 30 (E + F1e)			142,974.28	65,254.28		84,912.28		
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	67,000.99	65,000.99		84,658.99		
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	75,973.29	253.29		253.29		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



2017-18 First Interim  
Adult Education Fund  
Revenues, Expenditures, and Changes in Fund Balance

13 63164 0000000  
Form 111

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
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	28,584.00	28,584.00	New
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	28,584.00	28,584.00	New
<b>OTHER STATE REVENUE</b>								
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	75,720.00	75,720.00	12,820.00	75,720.00	0.00	0.0%
All Other State Revenue	All Other	8590	75,720.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			151,440.00	75,720.00	12,820.00	75,720.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	52.40	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	52.40	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			151,440.00	75,720.00	12,872.40	102,304.00		

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 Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	22,532.00	22,532.00	3,990.00	22,532.00	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%
<b>TOTAL, CERTIFICATED SALARIES</b>			22,532.00	22,532.00	3,990.00	22,532.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
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	8,009.00	8,009.00	2,133.75	20,017.00	(12,008.00)	-149.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			8,009.00	8,009.00	2,133.75	20,017.00	(12,008.00)	-149.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,251.00	3,251.00	501.05	3,251.00	0.00	0.0%
PERS		3201-3202	1,244.00	1,244.00	331.40	3,108.00	(1,864.00)	-149.8%
OASDI/Medicare/Alternative		3301-3302	940.00	940.00	219.47	1,859.00	(919.00)	-97.8%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	15.00	15.00	3.01	22.00	(7.00)	-46.7%
Workers' Compensation		3601-3602	668.00	668.00	131.67	832.00	(264.00)	-39.5%
OPEB, Allocated		3701-3702	197.00	197.00	39.51	273.00	(76.00)	-38.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			8,315.00	8,315.00	1,226.11	9,445.00	(3,130.00)	-49.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	2,000.00	1,485.75	2,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	(1,220.00)	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	453.30	10,224.00	(10,224.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	2,000.00	719.05	12,224.00	(10,224.00)	-511.2%

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 Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	1,823.81	1,584.00	(1,584.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	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	30.60	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	7,227.58	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>9,081.99</b>	<b>1,584.00</b>	<b>(1,584.00)</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>36,856.00</b>	<b>38,856.00</b>	<b>17,150.90</b>	<b>65,782.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	888,554.00	888,554.00	162,575.67	888,554.00	0.00	0.0%
3) Other State Revenue		8300-8599	67,000.00	67,000.00	13,127.34	67,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	496,400.00	496,400.00	86,646.78	496,400.00	0.00	0.0%
5) TOTAL, REVENUES			1,449,954.00	1,449,954.00	262,349.79	1,449,954.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	637,739.00	636,299.00	0.00	632,512.00	5,787.00	0.9%
3) Employee Benefits		3000-3999	235,849.00	239,412.00	0.00	236,527.00	2,885.00	1.2%
4) Books and Supplies		4000-4999	767,200.00	767,200.00	207,895.33	767,200.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,359.00	16,359.00	554.01	16,359.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,000.00	4,000.00	7,639.48	4,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,661,147.00	1,685,270.00	218,088.62	1,658,598.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(211,193.00)	(215,316.00)	46,260.97	(206,644.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	75,000.00	75,000.00	0.00	75,000.00	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			75,000.00	75,000.00	0.00	75,000.00		

2017-18 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(136,193.00)	(140,316.00)	48,260.97	(131,844.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	260,141.08	260,141.08		260,141.08	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)			260,141.08	260,141.08		260,141.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,141.08	260,141.08		260,141.08		
2) Ending Balance, June 30 (E + F1e)			123,948.08	119,825.08		128,497.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	85,066.87	85,066.87		85,066.87		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	38,881.21	34,758.21		43,430.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		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		

2017-18 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

13 63164 0000000  
Form 13J

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	886,554.00	886,554.00	162,575.67	886,554.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>886,554.00</b>	<b>886,554.00</b>	<b>162,575.67</b>	<b>886,554.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	67,000.00	67,000.00	13,127.34	67,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>67,000.00</b>	<b>67,000.00</b>	<b>13,127.34</b>	<b>67,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	490,000.00	490,000.00	83,533.41	490,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	1,400.00	1,400.00	307.12	1,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,000.00	5,000.00	2,806.25	5,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>496,400.00</b>	<b>496,400.00</b>	<b>86,646.78</b>	<b>496,400.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,449,954.00</b>	<b>1,449,954.00</b>	<b>262,349.79</b>	<b>1,449,954.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	533,123.00	533,683.00	0.00	478,200.00	55,483.00	10.4%
Classified Supervisors' and Administrators' Salaries		2300	89,052.00	89,052.00	0.00	138,748.00	(49,696.00)	-55.8%
Clerical, Technical and Office Salaries		2400	15,584.00	15,584.00	0.00	15,564.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>637,739.00</b>	<b>638,299.00</b>	<b>0.00</b>	<b>632,512.00</b>	<b>5,787.00</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	80,942.00	80,942.00	0.00	80,043.00	899.00	1.1%
OASDI/Medicare/Alternative		3301-3302	48,788.00	48,831.00	0.00	48,388.00	443.00	0.9%
Health and Welfare Benefits		3401-3402	87,721.00	91,224.00	0.00	89,847.00	1,377.00	1.5%
Unemployment Insurance		3501-3502	319.00	320.00	0.00	317.00	3.00	0.9%
Workers' Compensation		3601-3602	13,966.00	13,978.00	0.00	13,852.00	126.00	0.9%
OPEB, Allocated		3701-3702	4,113.00	4,117.00	0.00	4,080.00	37.00	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>235,849.00</b>	<b>239,412.00</b>	<b>0.00</b>	<b>236,527.00</b>	<b>2,885.00</b>	<b>1.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	86,000.00	86,000.00	38,798.16	86,000.00	0.00	0.0%
Noncapitalized Equipment		4400	6,200.00	6,200.00	0.00	6,200.00	0.00	0.0%
Food		4700	675,000.00	675,000.00	171,097.17	675,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>767,200.00</b>	<b>767,200.00</b>	<b>207,895.33</b>	<b>767,200.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	250.00	0.00	250.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,429.00	9,429.00	554.01	9,429.00	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	6,680.00	6,680.00	0.00	6,680.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>16,359.00</b>	<b>16,359.00</b>	<b>554.01</b>	<b>16,359.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,000.00	4,000.00	7,639.48	4,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,000.00</b>	<b>4,000.00</b>	<b>7,639.48</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,661,147.00</b>	<b>1,665,270.00</b>	<b>218,088.82</b>	<b>1,658,598.00</b>		

2017-18 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From General Fund		8916	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			75,000.00	75,000.00	0.00	75,000.00		

2017-18 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

13 63164 000000  
Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	53,783.03	75,000.00	25,000.00	50.0%
5) TOTAL REVENUES			50,000.00	50,000.00	53,783.03	75,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,000.00	6,000.00	0.00	76,000.00	(70,000.00)	-1166.7%
6) Capital Outlay		6000-6999	10,194,000.00	10,194,000.00	102,238.50	16,403,986.22	(6,209,986.22)	-60.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,200,000.00	10,200,000.00	102,238.50	16,479,986.22		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,150,000.00)	(10,150,000.00)	(48,455.47)	(16,404,986.22)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,150,000.00)	(10,150,000.00)	(48,455.47)	(16,404,986.22)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,777,486.86	25,777,486.86		25,777,486.86	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)			25,777,486.86	25,777,486.86		25,777,486.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,777,486.86	25,777,486.86		25,777,486.86		
2) Ending Balance, June 30 (E + F1e)			15,627,486.86	15,627,486.86		9,372,500.84		
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	15,627,486.86	15,627,486.86		9,372,500.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	53,783.03	75,000.00	25,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			50,000.00	50,000.00	53,783.03	75,000.00	25,000.00	50.0%
<b>TOTAL REVENUES</b>			50,000.00	50,000.00	53,783.03	75,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	0.00	76,000.00	(70,000.00)	-1166.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			6,000.00	6,000.00	0.00	76,000.00	(70,000.00)	-1166.7%

2017-18 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	4,521.00	10,000.00	(10,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000,000.00	10,000,000.00	97,717.50	16,199,986.22	(6,199,986.22)	-62.0%
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	194,000.00	194,000.00	0.00	194,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			10,194,000.00	10,194,000.00	102,238.50	16,403,986.22	(6,209,986.22)	-60.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			10,200,000.00	10,200,000.00	102,238.50	16,479,986.22		

2017-18 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

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



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

13 63164 000000  
Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	960,000.00	960,000.00	195,965.86	960,000.00	0.00	0.0%
5) TOTAL REVENUES			960,000.00	960,000.00	195,965.86	960,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	104,000.00	104,000.00	4,276.25	104,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	994,500.00	1,331,625.00	19,220.32	1,331,625.00	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			1,098,500.00	1,435,625.00	23,496.57	1,435,625.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(138,500.00)	(475,625.00)	172,469.29	(475,625.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(33,000.00)	(33,000.00)	0.00	(33,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(171,500.00)	(508,825.00)	172,469.29	(508,825.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,062,693.58	11,062,693.58		11,062,693.58	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)			11,062,693.58	11,062,693.58		11,062,693.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,062,693.58	11,062,693.58		11,062,693.58		
2) Ending Balance, June 30 (E + F1e)			10,891,193.58	10,554,068.58		10,554,068.58		
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	10,891,193.58	10,554,068.58		10,554,068.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	23,062.60	60,000.00	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								
Mitigation/Developer Fees		8681	900,000.00	900,000.00	172,903.26	900,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>960,000.00</b>	<b>960,000.00</b>	<b>195,965.86</b>	<b>960,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>960,000.00</b>	<b>960,000.00</b>	<b>195,965.86</b>	<b>960,000.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	1,000.00	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	103,000.00	103,000.00	4,276.25	103,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			104,000.00	104,000.00	4,276.25	104,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	8,733.94	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	994,500.00	1,331,625.00	10,486.38	1,331,625.00	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			994,500.00	1,331,625.00	19,220.32	1,331,625.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			1,098,500.00	1,435,625.00	23,496.57	1,435,625.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7616	33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(33,000.00)	(33,000.00)	0.00	(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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	1,944.40	8,000.00	0.00	0.0%
5) TOTAL REVENUES			8,000.00	8,000.00	1,944.40	8,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,000.00	8,000.00	1,944.40	8,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,000.00	8,000.00	1,944.40	8,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	932,936.68	932,936.68		932,936.68	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)			932,936.68	932,936.68		932,936.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			932,936.68	932,936.68		932,936.68		
2) Ending Balance, June 30 (E + F1e)			940,936.68	940,936.68		940,936.68		
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	940,936.68	940,936.68		940,936.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



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

13 63164 000000  
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	1,944.40	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,000.00	8,000.00	1,944.40	8,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			8,000.00	8,000.00	1,944.40	8,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Imperial Unified School District  
First Interim 2017-18

THE "BOTTOM LINE"

	Unrestricted	Restricted	Total
Beginning Balance 7/1/2017	\$ 5,781,340.13	\$ 820,422.94	\$ 6,601,763.07
Audit Adjustments / Restatements	0.00	0.00	0.00
Adjusted Beginning Balance 7/1/2017	<b>5,781,340.13</b>	<b>820,422.94</b>	<b>6,601,763.07</b>
Total Revenues	36,660,534.39	5,335,467.94	41,996,002.33
Total Expenditures	(34,055,668.30)	(9,791,435.39)	(43,847,103.69)
Excess (Deficiency), Revenues Over Expenses	<b>\$ 2,604,866.09</b>	<b>\$ (4,455,967.45)</b>	<b>\$ (1,851,101.36)</b>
<b>PROGRAMS WITH OPERATING DEFICITS</b>			
IDEA (3310)	(13,406.30)	13,406.30	0.00
Medi-Cal (5640)	(100,429.00)	100,429.00	0.00
Special Education: SELPA (6500)	(3,114,852.00)	3,114,852.00	0.00
Mental Health (6512)	(100,667.55)	100,667.55	0.00
Ongoing & Major Maintenance Account (8150)	(1,214,040.05)	1,214,040.05	0.00
Total Contributions to Restricted Resources	(4,543,394.90)	4,543,394.90	0.00
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,938,528.81)</b>	<b>87,427.45</b>	<b>(1,851,101.36)</b>
Estimated Ending Balance June 30, 2018	<b>\$ 3,842,811.32</b>	<b>\$ 907,850.39</b>	<b>\$ 4,750,661.71</b>
<b>COMPONENTS OF THE ENDING BALANCE</b>			
<b>a) Nonspendable</b>			
Revolving Cash (9711)	2,500.00		2,500.00
Stores (9712)	-		-
Prepaid Expenditures (9713)	0.00		0.00
All Others (9719)			
<b>b) Restricted (9740)</b>			
		907,850.39	907,850.39
<b>c) Committed</b>			
Stabilization Arrangements (9745)	0.00		0.00
Other Commitments (9760)	0.00		0.00
<b>d) Assigned (9780)</b>			
Revenue Limit Deferrals	2,529,448.32		2,529,448.32
Reserve for ADA loss to Charter Schools	-		-
<b>e) Unassigned/Unappropriated (9789)</b>			
Reserve for Economic Uncertainties	1,310,863.00		1,310,863.00
Estimated Ending Balance June 30, 2018	<b>\$ 3,842,811.32</b>	<b>\$ 907,850.39</b>	<b>\$ 4,750,661.71</b>
<i>Nonspendable, Restricted, Committed, Assigned, and Economic Uncertainties as a Percentage of Total Expenditures</i>	8.76%	2.07%	10.83%

**Imperial Unified School District**  
**First Interim 2017-18**

			<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
<b>REVENUES</b>					
	<u>Object</u>	<u>Revenue Limit Sources</u>			
0000	8011	State Aid Apportionment	23,971,519.00		23,971,519.00
0000	8012	EPA State Aid Apportionment	5,103,815.00		
0000	8019	RL State Aid - Prior Years	(87,206.00)		
0000	8021	Homeowners' Exemptions	67,167.00		67,167.00
0000	8041	Current Secured	6,752,631.00		6,752,631.00
0000	8042	Current Unsecured	781,145.00		781,145.00
0000	8044	Supplemental Taxes	49,662.00		49,662.00
0000	8045	Education Revenue Augmentation	(1,760,607.00)		(1,760,607.00)
0000	8047	Community Redevelopment	129,727.00		129,727.00
0000	8089	Non-Revenue Limit 50%	220.42		220.42
0000	8096	Transfer Charter in Lieu of Property Taxes	(1,289.77)		(1,289.77)
		<b>Total Revenue Limit Sources</b>	<b>35,006,783.65</b>	<b>0.00</b>	<b>35,006,783.65</b>
<u>Federal Resources</u>					
0072	8181	FEMA	0.00		0.00
3310	8181	Special Education - IDEA		627,292.15	627,292.15
3060	8285	Migrant Education			0.00
3550	8285	Carl Perkins Career & Technical Ed.		18,248.00	18,248.00
0000	8290	All Other Federal Revenue	95,386.66		95,386.66
3010	8290	Title I, Part A, Basic		698,957.85	698,957.85
4035	8290	Title II, Part A, Teacher Quality		103,076.44	103,076.44
4201	8290	Title III - Immigrant		7,915.00	7,915.00
4203	8290	Title III, Limited English Proficiency		118,262.31	118,262.31
5640	8290	Medi-Cal Billing Option		27,000.00	27,000.00
		<b>Total Federal Resources</b>	<b>95,386.66</b>	<b>1,600,751.75</b>	<b>1,696,138.41</b>
<u>Other State Resources</u>					
0000	8550	Mandated Costs Block Grant	156,500.00		156,500.00
1065	8550	One-time Discretionary/Mandate backlog	592,100.00		592,100.00
1100	8560	California Lottery	595,826.00		595,826.00
6300	8560	California Lottery - Prop 20		195,888.00	195,888.00
0000	8590	Other State Revenue (0000)	20,000.00		20,000.00
0006	8590	STAR Testing Reimbursement	7,255.00		7,255.00
6230	8590	Prop 39 CA Clean Energy Jobs Act 2013		229,031.00	229,031.00
6387	8590	Career Tech. Ed. (Yr. 2 of 3)		515,116.63	515,116.63
6512	8590	Special Ed: Mental Health Services		166,021.33	166,021.33
7010	8590	Ag. Incentive Grants		23,943.06	23,943.06
7338	8590	College Readiness Block Grant		76,697.74	76,697.74
7690	8590	State's On-Behalf STRS Contribution		1,628,865.42	1,628,865.42
		<b>Total Other State Resources</b>	<b>1,371,681.00</b>	<b>2,835,563.18</b>	<b>4,207,244.18</b>

			<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
		<b><u>Local Sources</u></b>			
9140	8625	Community Redevelopment-Facilities		145,944.95	145,944.95
0000	8660	Interest	48,000.00		48,000.00
9151	8677	CCPT Grant (Yr 2 of 2) plus carryover		79,477.54	79,477.54
0000	8691	Misc. 50% Adjust	220.43		220.43
0000	8699	Other Local Revenue	74,600.00		74,600.00
0000	8699	AP Exam Rebate	250.00		250.00
0000	8699	Coyne Misc. income	0.00		0.00
1049	8699	Westside Rental	28,800.00		28,800.00
1066	8699	Hall of Fame Donations	0.00		0.00
1068	8699	RaboBank Donation-IHS Scoreboard	0.00		0.00
7394	8699	IID Grant	1,000.00		1,000.00
1070	8699	IC Supervisors Donations Carryover	812.65		812.65
0021	8699	IID Local Entities Grant-IVDZ	0.00		0.00
9150	8699	Microsoft Settlement		4,638.50	4,638.50
9155	8699	K-12 Voucher Program - Software		4,268.02	4,268.02
6500	8792	SELPA: Transfer of Apportionment		664,824.00	664,824.00
		<b>Total Local Resources</b>	<b>153,683.08</b>	<b>899,153.01</b>	<b>1,052,836.09</b>

		<b><u>Interfund Transfers In</u></b>			
0000	8919	Developer fee allowable admin chgs.	33,000.00		33,000.00
1058	8919	IHS Field Lighting			0.00
0000	8919	DSA Outawed warrant adjustment			0.00
		<b>Total Interfund Transfers In</b>	<b>33,000.00</b>	<b>0.00</b>	<b>33,000.00</b>

<b>Total Revenue Sources</b>	<b>36,660,534.39</b>	<b>5,335,467.94</b>	<b>41,996,002.33</b>
------------------------------	----------------------	---------------------	----------------------

## EXPENDITURES

		<b><u>Certificated Salaries</u></b>			
1100		Teachers' Salaries	14,816,465.00	1,706,150.00	16,522,615.00
1130		Overtime	14,000.00		14,000.00
1160		Substitute Teachers' Salaries	177,090.00	26,372.00	203,462.00
1161		Substitute Teachers' - Conferences	17,815.00	35,304.00	53,119.00
1170		Teacher Extra-Duty Stipends	432,390.00	128,593.00	560,983.00
1200		Certificated Pupil Support Salaries	483,845.00	735,965.00	1,219,810.00
1300		Certificated Administrative Salaries	1,487,961.00	6,730.00	1,494,691.00
1900		Other Certificated Salaries	139,219.00	44,014.00	183,233.00
		<b>Total Certificated Salaries</b>	<b>17,568,785.00</b>	<b>2,683,128.00</b>	<b>20,251,913.00</b>

		<b><u>Classified Salaries</u></b>			
2100		Classified Instructional Salaries	481,860.00	801,375.00	1,283,235.00
2200		Classified Support Salaries	2,738,415.00	677,062.00	3,415,477.00
2230		Classified Support Overtime	169,000.00		169,000.00
2232		Classified Support Educational Stipend	83,793.00		83,793.00
2260		Substitute Classified Pupil Support	35,000.00		35,000.00
2300		Classified Administrative Salaries	399,223.00	148,296.00	547,519.00
2400		Clerical, Technical, & Office Staff	689,020.00	60,060.00	749,080.00
2900		Other Classified Salaries	254,882.00	2,967.00	257,849.00
		<b>Total Classified Salaries</b>	<b>4,851,193.00</b>	<b>1,689,760.00</b>	<b>6,540,953.00</b>

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<b><u>Employee Benefits</u></b>			
	3101 STRS - Certificated	2,532,825.00	373,520.00	2,906,345.00
7690	3101 State's On-Behalf STRS Contribuion		1,628,865.42	1,628,865.42
	3201 PERS - Certificated	2,280.00	13,141.00	15,421.00
	3202 PERS - Classified	721,163.00	259,271.00	980,434.00
	3301 FICA - Certificated	1,018.00	5,867.00	6,885.00
	3302 FICA - Classified	300,775.00	104,766.00	405,541.00
	3303 Medicare - Certificated	254,755.00	38,906.00	293,661.00
	3304 Medicare - Classified	70,344.00	24,504.00	94,848.00
	3401 Health and Welfare - Certificated	2,126,208.00	361,962.00	2,488,170.00
	3402 Health and Welfare - Classified	913,608.00	415,057.00	1,328,665.00
	3501 Unemployment - Certificated	8,780.00	1,337.00	10,117.00
	3502 Unemployment - Classified	2,429.00	846.00	3,275.00
	3601 Workers' Compensation - Certificated	384,762.00	58,761.00	443,523.00
	3602 Workers' Compensation - Classified	106,244.00	37,007.00	143,251.00
	3701 OPEB - Certificated	112,955.00	17,305.00	130,260.00
	3702 OPEB - Classified	31,292.00	10,899.00	42,191.00
	<b>Total Employee Benefits</b>	<b>7,569,438.00</b>	<b>3,352,014.42</b>	<b>10,921,452.42</b>
	<b><u>Materials and Supplies</u></b>			
	4100 State Approved Textbooks	243,500.00	272,131.33	515,631.33
	4200 Books & Other Reference Materials	7,884.70	16,947.86	24,832.56
	4300 Materials and Supplies	812,468.08	921,002.17	1,733,470.25
	4356 Parent Involvement Supplies	2,300.00	4,911.00	7,211.00
	4360 Transportation	175,000.00	300.00	175,300.00
	4361 Fuel (Gasoline and Diesel)	133,200.00	1,145.00	134,345.00
	4362 Tires	36,000.00		36,000.00
	4381 Carry-over Supplies			0.00
	4400 Non-Capitalized Equipment	130,822.26	191,295.16	322,117.42
	<b>Total Materials and Supplies</b>	<b>1,541,175.04</b>	<b>1,407,732.52</b>	<b>2,948,907.56</b>
	<b><u>Other Operating</u></b>			
	5200 Travel and Conference	29,291.35	118,440.58	147,731.93
	5300 Dues and Memberships	18,930.00	200.00	19,130.00
	5400 Property & Liability Insurance	129,920.00		129,920.00
	5400 Property & Liability Ins. -Transportation	27,954.00		27,954.00
	5501 Natural Gas	5,800.00		5,800.00
	5502 Electricity	567,000.00		567,000.00
	5503 Water & Sewer	66,000.00		66,000.00
	5506 Solid Waste	49,000.00		49,000.00
	5600 Rentals, Leases and Repairs	427,319.21	57,365.40	484,684.61
	5710 Direct Costs for Transfer of Services	(1,802.00)	1,802.00	0.00
	5720 Direct Costs	(74,479.00)	74,479.00	0.00
	5800 Other Operating/Professional Services	461,733.93	245,521.47	707,255.40
	5810 Audits	16,700.00		16,700.00
	5820 Elections	1.00		1.00
	5830 Legal Services	62,325.28		62,325.28
	5840 Advertising	15,100.00		15,100.00



		Unrestricted	Restricted	Total
5850	Employee Screening	6,000.00		6,000.00
5860	ICOE Information Systems (ICSIS)	88,322.00		88,322.00
5890	Other Services	72,638.00		72,638.00
5900	Communications	47,100.00		47,100.00
5901	Postage	24,000.00		24,000.00
	<b>Total Other Operating</b>	<b>2,038,853.77</b>	<b>497,808.45</b>	<b>2,536,662.22</b>
	<b><u>Capital Outlay</u></b>			
1060	6200 Improvements-IHS Partitions	0.00	20,001.00	20,001.00
0140	6200 Capital Renewal	25,000.00		25,000.00
	6210 Architect Fees	1,000.00		1,000.00
7230	6400 Equipment - Van	30,000.00		30,000.00
7200	6400 Equip.-District wide phone system	0.00		0.00
7700	6400 Capitalized Equipment (Tech)	10,000.00		10,000.00
8110	6400 Maintenance (3 mules & forklift)	46,909.00		46,909.00
1060	6400 Site One Time Need - IHS	10,477.00		10,477.00
6387	6400 Equipment - CTE funding	0.00		0.00
8150	6400 Routine Restricted Maintenance		46,750.00	46,750.00
8150	6500 Equipment Relacmnt.		16,900.00	16,900.00
	<b>Total Capital Outlay</b>	<b>123,386.00</b>	<b>83,651.00</b>	<b>207,037.00</b>
	<b><u>Other Outgo</u></b>			
7142	Transfer of Services - ICOE Supp.	365,178.49		365,178.49
7310	Indirect Costs Charges	(77,341.00)	77,341.00	0.00
	<b>Total Other Outgo</b>	<b>287,837.49</b>	<b>77,341.00</b>	<b>365,178.49</b>
	<b><u>Interfund Transfers Out</u></b>			
6230	7612 Special Reserve Transfer (Prop 39 TD)			0.00
	7616 Other Funds - Cafeteria	75,000.00		75,000.00
	7619 Fund 250-Reissue Outlawed DSA Ck.			0.00
	<b>Total Interfund Transfers Out</b>	<b>75,000.00</b>	<b>0.00</b>	<b>75,000.00</b>
	<b>Total Expenditures</b>	<b>34,055,668.30</b>	<b>9,791,435.39</b>	<b>43,847,103.69</b>
		<b>(34,055,668.30)</b>	<b>(9,791,435.39)</b>	

Imperial Unified School District

2017-18 REVISED ADOPTED VS. FIRST INTERIM REPORT

		UNRESTRICTED			RESTRICTED		
Res.	Object	Revised Adopted	First Interim	Difference Increase or (Decrease)	Revised Adopted	First Interim	Difference Increase or (Decrease)
<b>REVENUES</b>							
<b>LCFF Sources</b>							
0000	8011	LCFF State Aid Apportionment	25,024,656.00	23,971,519.00	(1,053,137.00)	Revised property taxes	0.00
1400	8012	Education Protection Acct. State Aid, EPA	5,103,815.00	5,103,815.00	0.00		0.00
0000	8019	LCFF/State Aid Prior Years	(87,206.00)	(87,206.00)	0.00		0.00
0000	8021	Homeowners' Exemptions	65,914.00	67,167.00	1,253.00	Revised property taxes	0.00
0000	8041	Current Secured	6,120,485.00	6,752,631.00	632,146.00	Revised property taxes	0.00
0000	8042	Current Unsecured	668,251.00	781,145.00	112,894.00	Revised property taxes	0.00
0000	8044	Supplemental Taxes	49,662.00	49,662.00	0.00		0.00
0000	8045	Education Revenue Augmentation (ERAF)	(1,937,724.00)	(1,760,607.00)	177,117.00	Revised property taxes	0.00
0000	8047	Community Redevelopment-RDA	398,191.00	129,727.00	(268,464.00)	RDA budgeted when received	0.00
0000	8089	Non-Revenue Limit 50% / In-Lieu Tax	220.42	220.42	0.00		0.00
0000	8096	Transfer to Charter School In Lieu Tax	(1,289.77)	(1,289.77)	0.00		0.00
<b>Total Revenue Limit Sources</b>		<b>35,404,974.65</b>	<b>35,006,783.65</b>	<b>(398,191.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Federal Resources</b>							
3310	8181	Special Education - IDEA	0.00	0.00	0.00		0.00
3060	8285	Migrant Education	0.00	0.00	0.00		0.00
3550	8285	Carl Perkins Career & Technical Ed	0.00	0.00	0.00		0.00
0000	8290	All Other Federal Revenue	95,386.66	95,386.66	0.00		0.00
3010	8290	Title I, Part A, Basic	0.00	0.00	0.00		0.00
4035	8290	Title II, Part A, Teacher	0.00	0.00	0.00		0.00
4201	8290	Title III, Immigrant	0.00	0.00	0.00		0.00
4203	8290	Title III, Limited English Proficiency	0.00	0.00	0.00		0.00
5640	8290	Medi-Cal Billing Option	0.00	0.00	0.00		0.00
<b>Total Federal Resources</b>		<b>95,386.66</b>	<b>95,386.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other State Resources</b>							
0000	8550	Mandated Costs Block Grant	155,556.00	156,500.00	944.00	Revised Entitlement	0.00
1065	8550	One-Time Discretionary-Mandate buyout	592,100.00	592,100.00	0.00		0.00
1100	8560	California Lottery	595,826.00	595,826.00	0.00		0.00
6300	8560	California Lottery - Prop 20	0.00	0.00	0.00		0.00
6230	8590	Prop. 39 CA Clean Energy Jobs Act 2013	0.00	0.00	0.00		0.00
6264	8590	One-Time Educator Effectiveness Funds	0.00	0.00	0.00		0.00
6367	8590	CTE Incentive Grant (Yr. 3 of 3)	0.00	0.00	0.00		0.00
6512	8590	Special Ed. Mental Health Services	0.00	0.00	0.00		0.00
0000	8590	Other State Revenue	20,000.00	20,000.00	0.00		0.00
0006	8590	STAR Testing Reimbursement	7,255.00	7,255.00	0.00		0.00
7010	8590	Ag. Incentive Grant	0.00	0.00	0.00		0.00
7338	8590	College Readiness Block Grant	0.00	0.00	0.00		0.00
7690	8590	State's On-Behalf STRS Contribution	0.00	0.00	0.00		0.00
<b>Total Other State Resources</b>		<b>1,370,737.00</b>	<b>1,371,681.00</b>	<b>944.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>One-Time Funds</b>		<b>1,539,390.57</b>	<b>1,628,865.42</b>	<b>89,474.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Revised rate change</b>		<b>2,748,086.33</b>	<b>2,835,563.16</b>	<b>89,474.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	UNRESTRICTED			RESTRICTED		
	Revised Adopted	First Interim	Difference Increase or (Decrease)	Revised Adopted	First Interim	Difference Increase or (Decrease)
<b>Local Sources</b>						
9140 8625 Community Redevelopment Non RL Ded.						
0000 8650 Interest	48,000.00	48,000.00	0.00	145,944.95	145,944.95	0.00
9151 8677 College Career Pathway Grant (CCPT)						
0000 8691 Misc. 50% Adjustment	220.43	220.43	0.00	79,477.54	79,477.54	0.00
0000 8699 Other Local Revenue	74,600.00	74,600.00	0.00			0.00
1020 8699 AP Exam Rebate	250.00	250.00	0.00			0.00
1068 8699 Imperial County Supervisors Donation	812.65	812.65	0.00			0.00
1049 8699 WS Rental	28,800.00	28,800.00	0.00			0.00
7230 8699 In Lieu of Dev. Fees (one-time income)	0.00	0.00	0.00			0.00
1021 8699 IC Donation	0.00	0.00	0.00			0.00
7394 8699 IID Trustlands Grant	1,000.00	1,000.00	0.00	0.00	0.00	0.00
1070 8699 Lowes Grant - IVDZ	0.00	0.00	0.00			0.00
0021 8699 IID Local Entities Grant-IVDZ	0.00	0.00	0.00	4,638.50	4,638.50	0.00
9150 8699 K-12 Voucher Program - Software	0.00	0.00	0.00	4,268.02	4,268.02	0.00
9155 8699 Microsoft Settlement	0.00	0.00	0.00	664,824.00	664,824.00	0.00
6500 8792 SELPA: Transfer of Apportionment	0.00	0.00	0.00	899,163.01	899,163.01	0.00
	<b>153,633.08</b>	<b>153,633.08</b>	<b>0.00</b>			<b>0.00</b>
<b>Interfund Transfers In</b>						
0000 8919 Fund 400-CA Clean Energy Project	0.00	0.00	0.00	0.00	0.00	0.00
1058 8912 Fund 400 - IHS Field Lights Project	0.00	0.00	0.00			0.00
0000 8919 Fund 250 - Allowable 3% Adm. Chgs.	33,000.00	33,000.00	0.00			0.00
	<b>33,000.00</b>	<b>33,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenue Sources</b>	<b>37,087,781.39</b>	<b>38,660,534.39</b>	<b>(357,247.00)</b>	<b>5,240,731.09</b>	<b>5,315,487.94</b>	<b>84,756.85</b>
<b>EXPENDITURES</b>						
<b>Certificated Salaries</b>						
1100 Teachers' Salaries	14,784,058.00	14,816,465.00	32,407.00	1,639,389.00	1,706,150.00	66,761.00
1130 Overtime	14,000.00	14,000.00	0.00			0.00
1160 Substitute Teachers' Salaries	177,090.00	177,090.00	0.00	26,372.00	26,372.00	0.00
1161 Substitute Teachers' -Conference	17,815.00	17,815.00	0.00	35,304.00	35,304.00	0.00
1170 Teacher Extra-Duty Stipends	422,738.00	432,390.00	9,652.00	127,593.00	128,593.00	1,000.00
1200 Certificated Pupil Support Salaries	483,845.00	483,845.00	0.00	735,965.00	735,965.00	0.00
1300 Certificated Administrative Salaries	1,556,322.00	1,487,981.00	(68,361.00)	6,730.00	6,730.00	0.00
1900 Other Certificated Salaries	139,219.00	139,219.00	0.00	44,014.00	44,014.00	0.00
	<b>17,696,087.00</b>	<b>17,565,785.00</b>	<b>(26,302.00)</b>	<b>2,616,387.00</b>	<b>2,683,128.00</b>	<b>67,781.00</b>
<b>Classified Salaries</b>						
2100 Classified Instructional Salaries	527,421.00	481,860.00	(45,561.00)	779,414.00	801,375.00	21,961.00
2200 Classified Support Salaries	2,738,415.00	2,738,415.00	0.00	677,062.00	677,062.00	0.00
2230 Classified Support Overtime	169,000.00	169,000.00	0.00	0.00	0.00	0.00
2232 Classified Support Educational Stipend	83,793.00	83,793.00	0.00	0.00	0.00	0.00
2260 Substitute Classified Pupil Support	35,000.00	35,000.00	0.00	0.00	0.00	0.00
2300 Classified Administrative Salaries	399,223.00	399,223.00	0.00	148,296.00	148,296.00	0.00
2400 Clerical, Technical, & Office Staff	713,630.00	689,020.00	(24,610.00)	60,060.00	60,060.00	0.00
2900 Other Classified Salaries	249,502.00	254,882.00	5,380.00	2,967.00	2,967.00	0.00
	<b>4,915,984.00</b>	<b>4,851,193.00</b>	<b>(64,791.00)</b>	<b>1,657,796.00</b>	<b>1,689,760.00</b>	<b>21,961.00</b>

	UNRESTRICTED				RESTRICTED			
	Revised Adopted	First Interim	Difference Increase or (Decrease)	Description	Revised Adopted	First Interim	Difference Increase or (Decrease)	Description
<b>Employee Benefits</b>								
3101 STRS - Certificated	2,536,622.00	2,532,825.00	(3,797.00)	Adj. for salary / benefit changes	363,742.00	373,520.00	9,778.00	Adj. for salary / benefit changes
3101 State's On-Behalf STRS Contribution			0.00	0.00	1,539,390.57	1,628,865.42	89,474.85	Revised rate change
3201 PERS - Certificated	2,280.00	2,280.00	(12,212.00)	Adj. for salary / benefit changes	13,141.00	13,141.00	0.00	Adj. for salary / benefit changes
3202 PERS - Classified	733,375.00	721,163.00	0.00		255,859.00	259,271.00	3,412.00	
3301 FICA - Certificated	1,018.00	1,018.00	(4,017.00)		5,867.00	5,867.00	0.00	
3302 FICA - Classified	304,792.00	300,775.00	(381.00)		103,403.00	104,766.00	1,363.00	
3303 Medicare - Certificated	255,136.00	254,755.00	(942.00)		37,923.00	38,906.00	983.00	
3304 Medicare - Classified	71,286.00	70,344.00	(11,502.00)		24,185.00	24,504.00	319.00	
3401 Health and Welfare - Certificated	2,137,710.00	2,126,208.00	(4,274.00)		341,163.00	361,982.00	20,799.00	
3402 Health and Welfare - Classified	917,882.00	913,608.00	(13.00)		406,545.00	415,057.00	8,512.00	
3501 Unemployment - Certificated	8,793.00	8,780.00	(13.00)		1,303.00	1,337.00	34.00	
3502 Unemployment - Classified	2,462.00	2,429.00	(33.00)		835.00	848.00	11.00	
3601 Workers' Compensation - Certificated	385,337.00	384,762.00	(575.00)		57,276.00	56,781.00	1,485.00	
3602 Workers' Compensation - Classified	107,663.00	106,244.00	(1,419.00)		36,526.00	37,007.00	481.00	
3701 OPEB - Certificated	113,125.00	112,955.00	(170.00)		16,868.00	17,305.00	437.00	
3702 OPEB - Classified	31,709.00	31,292.00	(417.00)		10,758.00	10,698.00	141.00	
<b>Total Employee Benefits</b>	<b>7,609,180.00</b>	<b>7,569,438.00</b>	<b>(39,742.00)</b>		<b>3,214,784.57</b>	<b>3,352,014.42</b>	<b>137,229.86</b>	
<b>Materials and Supplies</b>								
4100 State Approved Textbooks	243,500.00	243,500.00	0.00		272,181.33	272,131.33	(50.00)	Misc. adjustment
4200 Books & Other Reference Materials	4,384.70	7,884.70	3,500.00	Revised projection for growth	7,097.86	16,947.86	9,850.00	Growth materials
4300 Materials and Supplies	838,609.76	812,468.08	(26,141.68)	Revised projection	996,682.31	921,002.17	(75,680.14)	Revised projection
4356 Parent Involvement Supplies	2,300.00	2,300.00	0.00		5,543.00	4,911.00	(632.00)	Revised projection
4360 Transportation	195,000.00	175,000.00	(20,000.00)	Monies moved to object 5600	300.00	300.00	0.00	
4361 Fuel (Gasoline and Diesel)	133,200.00	133,200.00	0.00		1,145.00	1,145.00	0.00	
4362 Tires	36,000.00	36,000.00	0.00		0.00	0.00	0.00	
4381 Carry-over Supplies	0.00	0.00	0.00		0.00	0.00	0.00	
4400 Non-Capitalized Equipment	132,631.26	130,822.26	(1,809.00)	Revised projection	155,753.64	191,295.16	35,541.52	Technology equipment
<b>Total Materials and Supplies</b>	<b>1,585,625.72</b>	<b>1,541,175.04</b>	<b>(44,450.68)</b>		<b>1,438,763.14</b>	<b>1,407,732.62</b>	<b>(30,970.52)</b>	
<b>Other Operating</b>								
5200 Travel and Conference	30,291.35	29,291.35	(1,000.00)	Misc. Adjustment	75,979.96	118,440.58	42,460.62	Revised site expenses
5300 Dues and Memberships	18,805.00	18,930.00	125.00	Misc. Adjustment	200.00	200.00	0.00	
5400 Property & Liability Ins. - General Fund	129,920.00	129,920.00	0.00		0.00	0.00	0.00	
5400 Property & Liability Ins. - Transportation	27,954.00	27,954.00	0.00		0.00	0.00	0.00	
5501 Natural Gas	5,800.00	5,800.00	0.00		0.00	0.00	0.00	
5502 Electricity	567,000.00	567,000.00	0.00		0.00	0.00	0.00	
5503 Water & Sewer	66,000.00	66,000.00	0.00		0.00	0.00	0.00	
5506 Solid Waste	49,000.00	49,000.00	0.00		0.00	0.00	0.00	
5600 Rentals, Leases and Repairs	426,619.21	427,319.21	700.00	Misc. Adjustments	57,365.40	57,365.40	0.00	
5710 Direct Costs for Transfer of Services	(1,802.00)	(1,802.00)	0.00		1,802.00	1,802.00	0.00	
5720 Direct Costs	(62,353.00)	(74,479.00)	(12,126.00)	Revised projection	62,353.00	74,479.00	12,126.00	Revised projection
5800 Other Operating/Professional Services	433,983.93	461,733.93	27,750.00	Revised projection	197,646.47	245,521.47	47,875.00	Revised projection
5810 Audits	16,700.00	16,700.00	0.00		0.00	0.00	0.00	
5820 Elections	1.00	1.00	0.00		0.00	0.00	0.00	

UNRESTRICTED				RESTRICTED			
	Revised Adopted	First Interim	Difference Increase or (Decrease)	Description	Revised Adopted	First Interim	Difference Increase or (Decrease)
5830 Legal Services	59,700.00	62,325.28	2,625.28	Settlement costs adjustment			
5840 Advertising	15,100.00	15,100.00	0.00				0.00
5850 Employee Screening	6,000.00	6,000.00	0.00				0.00
5860 ICOE Information Systems (ICIS)	88,322.00	88,322.00	0.00				0.00
5890 Other Services	72,638.00	72,638.00	0.00				0.00
5900 Communications	47,100.00	47,100.00	0.00		0.00	0.00	0.00
5901 Postage	24,000.00	24,000.00	0.00				0.00
<b>Total Other Operating</b>	<b>2,020,779.49</b>	<b>2,038,853.77</b>	<b>18,074.28</b>		<b>395,346.83</b>	<b>497,608.46</b>	<b>102,461.62</b>
<b>Capital Outlay</b>							
6200 Buildings/Improvements of Buildings	0.00	0.00	0.00				0.00
6200 Capital Renewal	25,000.00	25,000.00	0.00		20,001.00	20,001.00	0.00
6210 Architect Fees	1,000.00	1,000.00	0.00				0.00
6400 Equipment-New Bus (2)	0.00	0.00	0.00		0.00	0.00	0.00
7230 6400 Equipment-Van	30,000.00	30,000.00	0.00				0.00
6387 6400 Equipment-CTE Greenhouse/Plasma saw	0.00	0.00	0.00				0.00
8150 6400 Equipment-RRMA	0.00	0.00	0.00		0.00	0.00	0.00
7200 6400 Equip-Dist Phone System (balance due)	0.00	0.00	0.00		46,750.00	46,750.00	0.00
8110 6400 Equipment-Maint. Dept	46,909.00	46,909.00	0.00				0.00
7700 6400 Equipment-Technology	10,000.00	10,000.00	0.00				0.00
1060 6400 Site One Time Needs	0.00	10,477.00	10,477.00	Cheer Mat for cheer competition			0.00
8150 6500 Equipment Replacement-RRMA	0.00	0.00	0.00		16,900.00	16,900.00	0.00
<b>Total Capital Outlay</b>	<b>112,909.00</b>	<b>123,386.00</b>	<b>10,477.00</b>		<b>63,651.00</b>	<b>83,651.00</b>	<b>0.00</b>
<b>Other Outgo</b>							
7142 Transfer of Apportionment-ICOE Supp	365,178.49	365,178.49	0.00				
7310 Indirect Costs Charges	(75,453.00)	(77,341.00)	(1,888.00)	Revised projection	75,453.00	77,341.00	1,888.00
7438 Debt Service - Interest	0.00	0.00	0.00		0.00	0.00	0.00
7439 Debt Service - SD Health Ins. Run-off	0.00	0.00	0.00		0.00	0.00	0.00
<b>Total Other Outgo</b>	<b>289,725.49</b>	<b>287,837.49</b>	<b>(1,888.00)</b>		<b>76,453.00</b>	<b>77,341.00</b>	<b>1,888.00</b>
<b>Interfund Transfers Out</b>							
7612 From GF to fund 400-Capital Proj	0.00	0.00	0.00				
7616 Other Funds - Cafeteria	75,000.00	75,000.00	0.00				0.00
7619 Other Funds - Developer Fees	0.00	0.00	0.00		0.00	0.00	0.00
<b>Total Interfund Transfers Out</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>34,204,300.70</b>	<b>34,665,686.30</b>	<b>(146,632.40)</b>		<b>9,491,104.54</b>	<b>9,791,436.39</b>	<b>300,330.85</b>

# MULTI-YEAR PROJECTION FOR INCOME AND EXPENDITURE BUDGETS

17-18 First Interim

## INCOME BY SOURCE

	13-14 AUDITED ACTUALS	14-15 AUDITED ACTUALS	15-16 AUDITED ACTUALS	16-17 AUDITED ACTUALS	17-18 REVISED ADOPTED	18-19 PROJECTED BUDGET	19-20 PROJECTED BUDGET
LCFF/Revenue Limit Sources (8010-8099)	\$24,068,013	\$27,634,433	\$31,743,763	\$34,204,414	\$35,006,784	\$35,823,615	\$36,654,848
Federal Income (8100-8299)	\$1,383,779	\$1,675,160	\$1,229,402	\$1,264,805	\$1,696,138	\$1,643,597	\$1,601,565
State Income (8300-8599)	\$2,067,228	\$2,171,778	\$4,605,621	\$3,974,863	\$4,207,244	\$3,290,356	\$3,265,356
Local Income (8600-8799)	\$779,327	\$1,561,183	\$1,596,552	\$1,517,128	\$1,052,836	\$1,028,639	\$1,018,639
Other Sources/Interagency (8900-8929)	\$885,981	\$1,409,068	\$524,669	\$20,957	\$33,000	\$43,000	\$53,000
<b>TOTAL CURRENT YEAR INCOME</b>	<b>\$29,184,327</b>	<b>\$34,451,622</b>	<b>\$39,700,007</b>	<b>\$40,982,166</b>	<b>\$41,996,002</b>	<b>\$41,829,207</b>	<b>\$42,593,408</b>
Beginning Balance	\$8,987,280	\$7,854,399	\$4,565,642	\$6,366,037	\$6,601,764	\$4,750,663	\$3,537,865
INC & BEG BALANCE	\$38,171,607	\$42,306,021	\$44,265,649	\$47,348,204	\$48,597,766	\$46,579,871	\$46,131,273

## DISTRIBUTION OF EXPENDITURE BY OBJECT

Certificated Salaries (1000-1999)	\$14,885,105	\$16,679,254	\$18,314,700	\$19,479,924	\$20,251,913	\$20,482,548	\$20,722,754
Classified Salaries (2000-2999)	\$4,427,364	\$5,222,186	\$5,840,129	\$6,306,228	\$6,540,953	\$6,619,444	\$6,698,878
Benefits (3000-3999)	\$5,459,722	\$6,958,446	\$8,335,890	\$9,755,614	\$10,921,452	\$11,404,100	\$11,923,200
Supplies (4000-4999)	\$1,809,155	\$3,036,189	\$1,654,778	\$2,021,418	\$2,948,908	\$2,013,578	\$1,984,578
Operating Expenses (5000-5999)	\$2,050,617	\$2,338,025	\$2,275,515	\$2,158,086	\$2,536,662	\$1,961,264	\$1,956,265
Capital Outlay (6000-6999)	\$573,332	\$2,536,708	\$750,044	\$669,176	\$207,037	\$113,250	\$113,250
Other Outgo/Other Uses (7000-7999)	\$1,111,913	\$969,570	\$728,555	\$355,994	\$440,178	\$447,821	\$456,591
<b>CURRENT YR OPERATING BUDGET</b>	<b>\$30,317,208</b>	<b>\$37,740,378</b>	<b>\$37,899,612</b>	<b>\$40,746,440</b>	<b>\$43,847,104</b>	<b>\$43,042,006</b>	<b>\$43,855,516</b>
Reserve - 3% minimum required by state	\$910,000	\$1,132,212	\$1,136,989	\$1,222,394	\$1,310,863	\$1,291,262	\$1,315,665
Contingency	\$3,582,105	\$3,335,579	\$4,611,715	\$4,558,947	\$2,531,950	\$1,746,603	\$560,091
Restricted Ending Bal.	\$3,362,294	\$97,851	\$617,333	\$820,423	\$907,850	\$500,000	\$400,000
EXPENDITURES/RESERVE/CONTINGENCY	\$38,171,607	\$42,306,020	\$44,265,649	\$47,348,204	\$48,597,767	\$46,579,871	\$46,131,273

OPERATING BUDGET EXCESS/DEFICIT (\$1,132,881) (\$3,288,757) \$1,800,395 \$235,727 (\$1,851,101) (\$1,212,798) (\$1,262,109)

RESTRICTED ENDING BALANCE

UNRESTRICTED CARRY-OVER/POOL

UNRESTRICTED OPERATING BUDGET EXCES (\$1,132,881) (\$3,288,757) \$1,800,395 \$235,727 (\$1,851,101) (\$1,212,798) (\$1,262,109)

<b>ENDING BALANCE</b>	<b>\$7,854,399</b>	<b>\$4,565,642</b>	<b>\$6,366,037</b>	<b>\$6,601,764</b>	<b>\$4,750,663</b>	<b>\$3,537,865</b>	<b>\$2,275,756</b>
ADA (includes County Supplement)	(3673 = Dist/42=County)	(3801= Dist / 44=County)	(3918= Dist / 38=County)	(4001= Dist / 41=County)	(4001= Dist / 41=County)	(4001= Dist / 41=County)	(4001= Dist / 41=County)
ADA GROWTH	3,715	3,845	3,954	4,042	4,042	4,042	4,042
% OF ALL RESERVES & CONTINGENCY	89	130	109	88	0	0	0
% OF CONTINGENCY TO TOTAL EXPENSES	25.91%	12.10%	16.80%	16.20%	10.83%	8.22%	5.19%
not restricted, designated or 3%	11.82%	8.84%	12.17%	11.19%	5.77%	4.06%	1.28%
AVAILABLE RESERVES (3% Required/Contingency)	25.91%	12.10%	16.80%	16.20%	10.83%	8.22%	5.19%



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	35,006,783.65	2.33%	35,823,614.65	2.32%	36,654,847.65
2. Federal Revenues	8100-8299	1,696,138.41	-3.10%	1,643,597.49	-2.56%	1,601,564.75
3. Other State Revenues	8300-8599	4,207,244.18	-21.79%	3,290,355.75	-0.76%	3,265,355.75
4. Other Local Revenues	8600-8799	1,052,836.09	-2.30%	1,028,639.38	-0.97%	1,018,639.38
5. Other Financing Sources						
a. Transfers In	8900-8929	33,000.00	30.30%	43,000.00	23.26%	53,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		41,996,002.33	-0.40%	41,829,207.27	1.83%	42,593,407.53
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,251,913.00		20,482,547.84
b. Step & Column Adjustment				230,634.84		240,206.52
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,251,913.00	1.14%	20,482,547.84	1.17%	20,722,754.36
2. Classified Salaries						
a. Base Salaries				6,540,953.00		6,619,444.44
b. Step & Column Adjustment				78,491.44		79,433.33
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,540,953.00	1.20%	6,619,444.44	1.20%	6,698,877.77
3. Employee Benefits	3000-3999	10,921,452.42	-4.42%	11,404,100.00	-4.55%	11,923,200.00
4. Books and Supplies	4000-4999	2,948,907.56	-31.72%	2,013,577.98	-1.44%	1,984,577.98
5. Services and Other Operating Expenditures	5000-5999	2,536,662.22	-22.68%	1,961,264.00	-0.25%	1,956,265.00
6. Capital Outlay	6000-6999	207,037.00	-45.30%	113,250.00	0.00%	113,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	365,178.49	2.09%	372,821.41	2.35%	381,591.33
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	75,000.00	0.00%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		43,847,103.69	-1.84%	43,042,005.67	1.89%	43,855,516.44
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,851,101.36)		(1,212,798.40)		(1,262,108.91)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,601,763.07		4,750,661.71		3,537,863.31
2. Ending Fund Balance (Sum lines C and D1)		4,750,661.71		3,537,863.31		2,275,754.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	907,850.46		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,315,414.00		1,291,262.00		1,315,665.00
2. Unassigned/Unappropriated	9790	2,524,897.25		2,244,101.31		957,589.40
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,750,661.71		3,537,863.31		2,275,754.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,315,414.00		1,291,262.00		1,315,665.00
c. Unassigned/Unappropriated	9790	2,524,897.32		2,244,101.31		957,589.40
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.07)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,840,311.25		3,535,363.31		2,273,254.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.76%		8.21%		5.18%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,000.67		4,000.67		4,000.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		43,847,103.69		43,042,005.67		43,855,516.44
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		43,847,103.69		43,042,005.67		43,855,516.44
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,315,413.11		1,291,260.17		1,315,665.49
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,315,413.11		1,291,260.17		1,315,665.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	35,006,783.65	2.33%	35,823,614.65	2.32%	36,654,847.65
2. Federal Revenues	8100-8299	95,386.66	0.00%	95,386.66	0.00%	95,386.66
3. Other State Revenues	8300-8599	1,371,681.00	-13.17%	779,581.00	0.00%	779,581.00
4. Other Local Revenues	8600-8799	153,683.08	-0.53%	152,870.43	0.00%	152,870.43
5. Other Financing Sources						
a. Transfers In	8900-8929	33,000.00	30.30%	43,000.00	23.26%	53,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,543,394.90)	-27.46%	(3,295,945.54)	30.20%	(4,291,286.14)
6. Total (Sum lines A1 thru A5c)		32,117,139.49	4.61%	33,598,507.20	-0.46%	33,444,399.60
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				17,568,785.00		17,775,677.52
b. Step & Column Adjustment				206,892.52		209,369.50
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,568,785.00	1.18%	17,775,677.52	1.18%	17,985,047.02
2. Classified Salaries						
a. Base Salaries				4,851,193.00		4,909,407.32
b. Step & Column Adjustment				58,214.32		58,912.88
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,851,193.00	1.20%	4,909,407.32	1.20%	4,968,320.20
3. Employee Benefits	3000-3999	7,569,438.00	4.42%	7,904,000.00	4.55%	8,264,000.00
4. Books and Supplies	4000-4999	1,541,175.04	-8.24%	1,414,206.96	12.09%	1,585,206.96
5. Services and Other Operating Expenditures	5000-5999	2,038,853.77	-27.84%	1,471,183.00	-0.34%	1,466,184.00
6. Capital Outlay	6000-6999	123,386.00	-52.59%	58,500.00	0.00%	58,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	365,178.49	2.09%	372,821.41	2.35%	381,591.33
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(77,341.00)	0.00%	(77,341.00)	0.00%	(77,341.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	75,000.00	0.00%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,055,668.30	-0.45%	33,903,455.21	2.37%	34,706,508.51
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,938,528.81)		(304,948.01)		(1,262,108.91)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,781,340.13		3,842,811.32		3,537,863.31
2. Ending Fund Balance (Sum lines C and D1)		3,842,811.32		3,537,863.31		2,275,754.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,315,414.00		1,291,262.00		1,315,665.00
2. Unassigned/Unappropriated	9790	2,524,897.32		2,244,101.31		957,589.40
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,842,811.32		3,537,863.31		2,275,754.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,315,414.00		1,291,262.00		1,315,665.00
c. Unassigned/Unappropriated	9790	2,524,897.32		2,244,101.31		957,589.40
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,840,311.32		3,535,363.31		2,273,254.40
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,600,751.75	-3.28%	1,548,210.83	-2.71%	1,506,178.09
3. Other State Revenues	8300-8599	2,835,563.18	-11.45%	2,510,774.75	-1.00%	2,485,774.75
4. Other Local Revenues	8600-8799	899,153.01	-2.60%	875,768.95	-1.14%	865,768.95
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,543,394.90	-27.46%	3,295,945.54	30.20%	4,291,286.14
6. Total (Sum lines A1 thru A5c)		9,878,862.84	-16.68%	8,230,700.07	11.16%	9,149,007.93
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,683,128.00		2,706,870.32
b. Step & Column Adjustment				23,742.32		30,837.02
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,683,128.00	0.88%	2,706,870.32	1.14%	2,737,707.34
2. Classified Salaries						
a. Base Salaries				1,689,760.00		1,710,037.12
b. Step & Column Adjustment				20,277.12		20,520.45
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,689,760.00	1.20%	1,710,037.12	1.20%	1,730,557.57
3. Employee Benefits	3000-3999	3,352,014.42	4.42%	3,500,100.00	4.55%	3,659,200.00
4. Books and Supplies	4000-4999	1,407,732.52	-57.42%	599,371.02	-33.37%	399,371.02
5. Services and Other Operating Expenditures	5000-5999	497,808.45	-1.55%	490,081.00	0.00%	490,081.00
6. Capital Outlay	6000-6999	83,651.00	-34.55%	54,750.00	0.00%	54,750.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	77,341.00	0.00%	77,341.00	0.00%	77,341.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,791,435.39	-6.67%	9,138,550.46	0.11%	9,149,007.93
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		87,427.45		(907,850.39)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		820,422.94		907,850.39		0.00
2. Ending Fund Balance (Sum lines C and D1)		907,850.39		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	907,850.46				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.07)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		907,850.39		0.00		0.00

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	35,006,783.65	2.33%	35,823,614.65	2.32%	36,654,847.65
2. Federal Revenues	8100-8299	95,386.66	0.00%	95,386.66	0.00%	95,386.66
3. Other State Revenues	8300-8599	1,371,681.00	-43.17%	779,581.00	0.00%	779,581.00
4. Other Local Revenues	8600-8799	153,683.08	-0.53%	152,870.43	0.00%	152,870.43
5. Other Financing Sources						
a. Transfers In	8900-8929	33,000.00	30.30%	43,000.00	23.26%	53,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,543,394.90)	-27.46%	(3,295,945.54)	30.20%	(4,291,286.14)
6. Total (Sum lines A1 thru A5c)		32,117,139.49	4.61%	33,598,507.20	-0.46%	33,444,399.60
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				17,568,785.00		17,775,677.52
b. Step & Column Adjustment				206,892.52		209,369.50
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,568,785.00	1.18%	17,775,677.52	1.18%	17,985,047.02
2. Classified Salaries						
a. Base Salaries				4,851,193.00		4,909,407.32
b. Step & Column Adjustment				58,214.32		58,912.88
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,851,193.00	1.20%	4,909,407.32	1.20%	4,968,320.20
3. Employee Benefits	3000-3999	7,569,438.00	4.42%	7,904,000.00	4.55%	8,264,000.00
4. Books and Supplies	4000-4999	1,541,175.04	-8.24%	1,414,206.96	12.09%	1,585,206.96
5. Services and Other Operating Expenditures	5000-5999	2,038,853.77	-27.84%	1,471,183.00	-0.34%	1,466,184.00
6. Capital Outlay	6000-6999	123,386.00	-52.59%	58,500.00	0.00%	58,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	365,178.49	2.09%	372,821.41	2.35%	381,591.33
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(77,341.00)	0.00%	(77,341.00)	0.00%	(77,341.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	75,000.00	0.00%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,055,668.30	-0.45%	33,903,455.21	2.37%	34,706,508.51
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,938,528.81)		(304,948.01)		(1,262,108.91)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,781,340.13		3,842,811.32		3,537,863.31
2. Ending Fund Balance (Sum lines C and D1)		3,842,811.32		3,537,863.31		2,275,754.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,315,414.00		1,291,262.00		1,315,665.00
2. Unassigned/Unappropriated	9790	2,524,897.32		2,244,101.31		957,589.40
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,842,811.32		3,537,863.31		2,275,754.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,600,751.75	-3.28%	1,548,210.83	-2.71%	1,506,178.09
3. Other State Revenues	8300-8599	2,835,563.18	-11.45%	2,510,774.75	-1.00%	2,485,774.75
4. Other Local Revenues	8600-8799	899,153.01	-2.60%	875,768.95	-1.14%	865,768.95
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,543,394.90	-27.46%	3,295,945.54	30.20%	4,291,286.14
6. Total (Sum lines A1 thru A5c)		9,878,862.84	-16.68%	8,230,700.07	11.16%	9,149,007.93
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,683,128.00		2,706,870.32
b. Step & Column Adjustment				23,742.32		30,837.02
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,683,128.00	0.88%	2,706,870.32	1.14%	2,737,707.34
2. Classified Salaries						
a. Base Salaries				1,689,760.00		1,710,037.12
b. Step & Column Adjustment				20,277.12		20,520.45
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,689,760.00	1.20%	1,710,037.12	1.20%	1,730,557.57
3. Employee Benefits	3000-3999	3,352,014.42	4.42%	3,500,100.00	4.55%	3,659,200.00
4. Books and Supplies	4000-4999	1,407,732.52	-57.42%	599,371.02	-33.37%	399,371.02
5. Services and Other Operating Expenditures	5000-5999	497,808.45	-1.55%	490,081.00	0.00%	490,081.00
6. Capital Outlay	6000-6999	83,651.00	-34.55%	54,750.00	0.00%	54,750.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	77,341.00	0.00%	77,341.00	0.00%	77,341.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,791,435.39	-6.67%	9,138,550.46	0.11%	9,149,007.93
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		87,427.45		(907,850.39)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1c)		820,422.94		907,850.39		0.00
2. Ending Fund Balance (Sum lines C and D1)		907,850.39		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	907,850.46				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.07)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		907,850.39		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	35,006,783.65	2.33%	35,823,614.65	2.32%	36,654,847.65
2. Federal Revenues	8100-8299	1,696,138.41	-3.10%	1,643,597.49	-2.56%	1,601,564.75
3. Other State Revenues	8300-8599	4,207,244.18	-21.79%	3,290,355.75	-0.76%	3,265,355.75
4. Other Local Revenues	8600-8799	1,052,836.09	-2.30%	1,028,639.38	-0.97%	1,018,639.38
5. Other Financing Sources						
a. Transfers In	8900-8929	33,000.00	30.30%	43,000.00	23.26%	53,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		41,996,002.33	-0.40%	41,829,207.27	1.83%	42,593,407.53
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,251,913.00		20,482,547.84
b. Step & Column Adjustment				230,634.84		240,206.52
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,251,913.00	1.14%	20,482,547.84	1.17%	20,722,754.36
2. Classified Salaries						
a. Base Salaries				6,540,953.00		6,619,444.44
b. Step & Column Adjustment				78,491.44		79,433.33
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,540,953.00	1.20%	6,619,444.44	1.20%	6,698,877.77
3. Employee Benefits	3000-3999	10,921,452.42	4.42%	11,404,100.00	4.55%	11,923,200.00
4. Books and Supplies	4000-4999	2,948,907.56	-31.72%	2,013,577.98	-1.44%	1,984,577.98
5. Services and Other Operating Expenditures	5000-5999	2,536,662.22	-22.68%	1,961,264.00	-0.25%	1,956,265.00
6. Capital Outlay	6000-6999	207,037.00	-45.30%	113,250.00	0.00%	113,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	365,178.49	2.09%	372,821.41	2.35%	381,591.33
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	75,000.00	0.00%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		43,847,103.69	-1.84%	43,042,005.67	1.89%	43,855,516.44
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,851,101.36)		(1,212,798.40)		(1,262,108.91)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,601,763.07		4,750,661.71		3,537,863.31
2. Ending Fund Balance (Sum lines C and D1)		4,750,661.71		3,537,863.31		2,275,754.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	907,850.46		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,315,414.00		1,291,262.00		1,315,665.00
2. Unassigned/Unappropriated	9790	2,524,897.25		2,244,101.31		957,589.40
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,750,661.71		3,537,863.31		2,275,754.40

## FISCAL YEAR: 2017-18

2017-18

## RECEIPTS

RECEIPTS

		BEGINNING CASH		FIRST INTERIM BUDGET		JULY		AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS		ACCRUALS	
RES	OBJ			8,659,891.52	8,918,782.91	4,950,390.63	5,451,109.51	5,309,597.20	4,861,725.18	7,636,350.86	6,482,391.88	5,088,142.22	4,592,237.81	4,515,270.10	3,654,494.88							
RECEIPTS	State Aid - Revenue Limit	0000	8011				5%	1,229,251.00	2,212,652.00	9%	2,157,437.00	9%	2,157,437.00	9%	2,157,437.00	9%	2,157,437.00	9%	1,996,654.00	23,971,519.00	100.0%	0.00%
	State Aid - EPA (Phap 30)	1400	8012				0%	0.00	1,308,164.00	26%	0.00	0%	1,295,520.00	25%	0.00	0%	0.00	24%	1,204,611.00	5,103,815.00	100%	0%
	State Aid - Prior Year	0000	8019				0%	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	40%	0.00	60%	0.00	0.00	100%	0%
	Local Property Taxes	0000	8045				0%	0.00	0.00	13%	0.00	42%	0.00	0%	0%	25%	5%	15%	151,698.00	817,200.00	100%	0%
	Community Redevelopment	0000	8047				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	898,784.96	5,889,898.00	100%	0%
	Other Non Revenue	0000	8092				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	100.0%	0%	0%	0.00	129,727.00	100%	0%
	Transfers to Charter Schools	0000	8098				0%	-7900000.00	-15800000.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	0%	-0.01
	In Lieu of Property Taxes	0000	8098				0%	0.00	1158,000.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	0%	-342,999,977%
		0000					0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	0%	(1,289,77)
		0000					0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	0%	100%
TOTAL REVENUE LIMIT SOURCES 8010-8099							1,229,251.00	1,229,172.00	3,520,658.00	2,988,499.08	2,157,437.00	5,901,247.58	2,287,164.00	2,157,437.00	3,417,720.86	3,629,938.50	2,446,936.90	4,041,363.98	35,006,783.66	35,006,783.66	-0.01	
	Special Education-IDEA	3310	8181				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	546,840.00	4,452.15	87%	13%
	Special Education-IDEA ARRA	3313	8181				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	100%	0%
	FEWA	0000	8281				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	0%	0%
	Migrant Education	3050	8285				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	0%	0%
	Carl Perkins	3550	8285				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	0%	0%
	Fed Adv Pkmet & Test Fee	5002	8290				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	0%	0%
	Med-Cal Admin. Actbr. (MCAA)	0014	8290				0%	0.00	0.00	0%	22%	0.00	0.00	0%	0.00	0%	0%	0%	18,327.44	17,267.28	95%	5%
	Title I, Part A	3010	8290				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	100%	0%
	Federal JobB-SFSF	3205	8290				0%	0.00	0.00	0%	19,885.02	0.00	0.00	0%	0.00	0%	0%	0%	3,700.00	3,700.00	100%	0%
		4035	8290				0%	0.00	0.00	0%	4,708.00	0.00	1.2%	0.00	0.00	0%	0%	37%	38,202.78	79,170.78	77%	23%
	Title II, Part A	4045	8290				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	100%	0%
	Title III - Immigration	4201	8290				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	100%	0%
	Title III - LEP	4203	8290				0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	7,915.00	7,915.00	100%	0%
	Med-Cal Billing Option	5640	8290				0%	0.00	0.00	0%	10%	0%	0.00	0%	0.00	0%	0%	25%	29,873.00	68,498.00	58%	42%
							0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	10%	2,617.00	14,433.88	53%	47%
							0%	0.00	0.00	0%	0%	0%	0.00	0%	0.00	0%	0%	0%	0.00	0.00	0%	0%
TOTAL FEDERAL 8100-8299							0.00	1,425.42	0.00	1,377.67	2,834.23	274,858.00	52,647.00	8,964.00	24,773.84	7,113.56	105,922.00	677,535.22	1,089,991.86	497,146.45	12,566.12	497,146.45



2017-18

## RECEIPTS (CONT'D)

RES	OBJ	FIRST INTERIM BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
7090																
Economic Impact Aid (EIA)	7091	8311	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	100%
Home to School	7220	8311	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	100%
Mandate Block Grant	0000	8550	156,500.00	0.00	0.00	0.00	156,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,500.00	0.00
One-Time Discretionary	1065	8550	592,100.00	0.00	0.00	0.00	195,000.00	0.00	297,913.00	0.00	0.00	0.00	0.00	202,100.00	592,100.00	0.00
Mandate monies payoff	1100	8560	595,826.00	0.00	0.00	0.00	195,000.00	0.00	50%	0.00	0.00	148,956.50	0.00	148,956.50	595,826.00	0.00
Lodging Unrestricted	6300	8560	195,888.00	0.00	0.00	0.00	0.00	0.00	9,182.00	0.00	0.00	0.00	0.00	0.00	9,182.00	196,708.00
Lodging Restricted	0000	8590	20,000.00	0.00	0.00	0.00	0.00	0.00	36%	0.00	0.00	0.00	0.00	0.00	0.00	95%
Other Income	0000	8590	7,255.00	0.00	0.00	0.00	0.00	7,255.00	0.00	1,560.00	0.00	1,128.00	0.00	4,486.00	14,430.00	28%
STAR Testing	0005	8590	229,031.00	0.00	0.00	0.00	0.00	0.00	0.00	229,031.00	0.00	0.00	0.00	7,255.00	7,255.00	100%
Prop 39 C.A. Clean Energy Act	6230	8590	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
Educator Effectiveness 1 Time	6264	8590	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
CBET *	8285	8590	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
Adult Ed *	6390	8590	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
CTE Incentive Grant	6397	8590	515,116.63	0.00	0.00	0.00	394,357.00	0.00	0.00	0.00	0.00	45,963.00	0.00	0.00	440,320.00	74,796.63
Mental Health - On-going	6512	8590	166,021.33	0.00	123,341.09	0.00	0.00	0.00	0.00	0.00	26%	0.00	0.00	0.00	166,021.33	0.00
Prof. Dev. Block Grant *	7393	8590	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
Ag Incentive Grant	7010	8590	23,943.08	0.00	0.00	0.00	19,201.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
College Readiness Block Grant	7338	8590	76,697.74	0.00	0.00	0.00	8,953.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,201.00	4,742.08
STRS On-Behalf Contribution	7690	8590	1,628,865.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,953.26	67,744.48
TOTAL OTHER STATE \$300-899			4,207,244.16	0.00	123,341.09	0.00	774,011.26	7,256.00	307,095.00	425,591.00	42,680.24	196,047.50	0.00	1,991,662.92	3,867,685.01	339,559.17

2017-18

## RECEIPTS (CONT'D)

RES	OBJ	FIRST INTERIM BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RDA Funds Not Subj to RL Ded	9140	8625	145,944.95	0.00	0.00	0.00	0.00	69,525.28	0.00	0.00	223.82	0.00	52%	0.00	145,944.95	0.00
Interest	0000	8660	48,000.00	0.00	0.00	13,565.37	0.00	0.00	11,323.49	0.00	0.00	0.00	0.00	0.00	48,000.00	2%
CCFPT Funding (2 Yrs)	9151	8677	79,477.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,477.54	100%
Misc. Non Rev Limit 50%	0000	8691	220.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220.43	220.43	0.00
Other Local Income	0000	8699	74,600.00	1,583.20	477.47	3,001.65	8,615.36	2,969.00	1,563.20	2,650.00	773.31	10,255.00	4,759.00	0.00	34,709.82	39,890.18
AP Exam Rebate	1020	8699	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00	0.00

[illegible]

## DISBURSEMENTS

[illegible]



**2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison**  
**2017-18 Projected Expenditures by LEA (L.P.I.)**

13 63164 0000000  
Report SEMAI

Imperial Unified  
Imperial County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	171,952.00	0.00	0.00	0.00	0.00	0.00	2,183,601.00		2,355,553.00
2000-2999	Classified Salaries	122,958.00	0.00	0.00	0.00	0.00	0.00	812,978.00		935,936.00
3000-3999	Employee Benefits	110,050.00	0.00	0.00	0.00	0.00	0.00	1,205,291.00		1,315,341.00
4000-4999	Books and Supplies	70,587.14	0.00	0.00	0.00	0.00	0.00	60,138.72		130,725.86
5000-5999	Services and Other Operating Expenditures	90,730.74	0.00	0.00	0.00	0.00	0.00	34,618.73		125,349.47
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	566,277.88	0.00	0.00	0.00	0.00	0.00	4,296,627.45	0.00	4,862,905.33
7310	Transfers of Indirect Costs	23,019.00	0.00	0.00	0.00	0.00	0.00	0.00		23,019.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	23,019.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,019.00
	<b>TOTAL COSTS</b>	<b>589,296.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,296,627.45</b>	<b>0.00</b>	<b>4,885,924.33</b>
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	142,888.00	0.00	0.00	0.00	0.00	0.00	2,165,680.00		2,308,568.00
2000-2999	Classified Salaries	122,958.00	0.00	0.00	0.00	0.00	0.00	465,153.00		588,111.00
3000-3999	Employee Benefits	99,935.00	0.00	0.00	0.00	0.00	0.00	1,009,621.00		1,109,556.00
4000-4999	Books and Supplies	70,587.14	0.00	0.00	0.00	0.00	0.00	25,819.00		96,406.14
5000-5999	Services and Other Operating Expenditures	90,730.74	0.00	0.00	0.00	0.00	0.00	30,944.00		121,674.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	527,098.88	0.00	0.00	0.00	0.00	0.00	3,697,217.00	0.00	4,224,315.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>527,098.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,697,217.00</b>	<b>0.00</b>	<b>4,224,315.88</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>13,406.30</b>
										<b>4,237,722.18</b>



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	122,958.00	0.00	0.00	0.00	0.00	0.00	0.00		122,958.00
3000-3999	Employee Benefits	51,443.00	0.00	0.00	0.00	0.00	0.00	0.00		51,443.00
4000-4999	Books and Supplies	3,550.00	0.00	0.00	0.00	0.00	0.00	0.00		3,550.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	177,951.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177,951.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	177,951.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177,951.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										13,406.30
										3,215,519.55
										3,406,876.85

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

Special Education Maintenance of Effort  
2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>		168,096.59	0.00	0.00	0.00	0.00	0.00	1,892,725.09		377
1000-1999	Certificated Salaries	168,096.59	0.00	0.00	0.00	0.00	0.00	1,892,725.09		2,060,821.68
2000-2999	Classified Salaries	166,647.61	0.00	0.00	0.00	0.00	0.00	777,283.89		943,931.50
3000-3999	Employee Benefits	133,095.64	0.00	0.00	0.00	0.00	0.00	1,132,914.23		1,266,009.87
4000-4999	Books and Supplies	26,622.88	0.00	0.00	0.00	0.00	0.00	88,550.85		115,173.73
5000-5999	Services and Other Operating Expenditures	58,376.36	0.00	0.00	0.00	0.00	0.00	25,047.48		83,423.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	552,839.08	0.00	0.00	0.00	0.00	0.00	3,916,521.54	0.00	4,469,360.62
7310	Transfers of Indirect Costs	21,785.16	0.00	0.00	0.00	0.00	0.00	0.00		21,785.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	21,785.16	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>TOTAL COSTS</b>		574,624.24	0.00	0.00	0.00	0.00	0.00	3,916,521.54	0.00	4,491,145.78
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	27,854.68	0.00	0.00	0.00	0.00	0.00	17,249.38		45,104.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	357,448.85		357,448.85
3000-3999	Employee Benefits	10,465.96	0.00	0.00	0.00	0.00	0.00	197,878.63		208,344.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	38,320.64	0.00	0.00	0.00	0.00	0.00	572,576.86	0.00	610,897.50
7310	Transfers of Indirect Costs	21,785.16	0.00	0.00	0.00	0.00	0.00	0.00		21,785.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	21,785.16	0.00	0.00	0.00	0.00	0.00	0.00		21,785.16
	<b>TOTAL BEFORE OBJECT 8980</b>	60,105.80	0.00	0.00	0.00	0.00	0.00	572,576.86	0.00	632,682.66
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
<b>TOTAL COSTS</b>										0.00
										632,682.66

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	140,241.91	0.00	0.00	0.00	0.00	0.00	1,875,475.71		2,015,717.62
2000-2999	Classified Salaries	186,647.51	0.00	0.00	0.00	0.00	0.00	419,835.04		586,482.65
3000-3999	Employee Benefits	122,629.68	0.00	0.00	0.00	0.00	0.00	935,035.80		1,057,665.28
4000-4999	Books and Supplies	26,622.88	0.00	0.00	0.00	0.00	0.00	88,550.85		115,173.73
5000-5999	Services and Other Operating Expenditures	58,376.36	0.00	0.00	0.00	0.00	0.00	25,047.48		83,423.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	514,518.44	0.00	0.00	0.00	0.00	0.00	3,343,944.68	0.00	3,858,463.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	514,518.44	0.00	0.00	0.00	0.00	0.00	3,343,944.68	0.00	3,858,463.12
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
	TOTAL COSTS									0.00
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	136,081.37	0.00	0.00	0.00	0.00	0.00	0.00		136,081.37
3000-3999	Employee Benefits	59,642.89	0.00	0.00	0.00	0.00	0.00	0.00		59,642.89
4000-4999	Books and Supplies	878.26	0.00	0.00	0.00	0.00	0.00	0.00		878.26
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	196,602.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196,602.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	196,602.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196,602.52
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
	TOTAL COSTS									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									2,591,725.43
	TOTAL COSTS									2,788,327.95

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

SELPA: (??)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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



SELPA: (??)

**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS  
(line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


SELPA: (??)  
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,885,924.33		
b. Less: Expenditures paid from federal sources	648,202.15		
c. Expenditures paid from state and local sources	4,237,722.18	3,858,463.12	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		3,858,463.12	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,237,722.18	3,858,463.12	379,259.06

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

	Projected Exps. FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	4,885,924.33		
b. Less: Expenditures paid from federal sources	648,202.15		
c. Expenditures paid from state and local sources	4,237,722.18	3,858,463.12	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		3,858,463.12	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,237,722.18	3,858,463.12	379,259.06
d. Special education unduplicated pupil count	377.00		
e. Per capita state and local expenditures (A2c/A2d)	11,240.64	0.00	11,240.64

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

SELPA: (??)

## B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	3,406,876.85	0.00	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,406,876.85	0.00	3,406,876.85

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

	Projected Exps. FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	3,406,876.85	0.00	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,406,876.85	0.00	3,406,876.85
b. Special education unduplicated pupil count	377		
c. Per capita local expenditures (B2a/B2b)	9,036.81	0.00	9,036.81

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

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

Dawn Martin  
Contact Name760-355-3013  
Telephone NumberDirector of Business Services  
Titledmartin@imperialusd.org  
E-mail Address

SACS2017ALL Financial Reporting Software - 2017.2.0  
12/8/2017 3:24:02 PM

13-63164-0000000

First Interim  
2017-18 Projected Totals  
Technical Review Checks

Imperial Unified

Imperial County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

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.)

EXCEPTION

Explanation: A separate cash flow report has been provided

Checks Completed.

BLANK

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	4,027.89	4,000.67		
Charter School		0.00		
<b>Total ADA</b>	<b>4,027.89</b>	<b>4,000.67</b>	<b>-0.7%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	4,027.89	4,000.67		
Charter School				
<b>Total ADA</b>	<b>4,027.89</b>	<b>4,000.67</b>	<b>-0.7%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	4,027.89	4,000.67		
Charter School				
<b>Total ADA</b>	<b>4,027.89</b>	<b>4,000.67</b>	<b>-0.7%</b>	<b>Met</b>

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

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

1a. **STANDARD MET** - Funded ADA has not changed since budget adoption 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 budget adoption.

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	4,121	4,121		
Charter School				
Total Enrollment	4,121	4,121	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	4,121	4,121		
Charter School				
Total Enrollment	4,121	4,121	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	4,121	4,121		
Charter School				
Total Enrollment	4,121	4,121	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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	3,802	3,898	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,802</b>	<b>3,898</b>	<b>97.5%</b>
Second Prior Year (2015-16)			
District Regular	3,919	4,036	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,919</b>	<b>4,036</b>	<b>97.1%</b>
First Prior Year (2016-17)			
District Regular	4,001	4,121	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>4,001</b>	<b>4,121</b>	<b>97.1%</b>
Historical Average Ratio			97.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form A, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	4,001	4,121		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>4,001</b>	<b>4,121</b>	<b>97.1%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	4,001	4,121		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,001</b>	<b>4,121</b>	<b>97.1%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	4,001	4,121		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,001</b>	<b>4,121</b>	<b>97.1%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)



#### 4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue			Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	
Current Year (2017-18)	35,316,354.54	35,095,279.42	-0.6%	Met
1st Subsequent Year (2018-19)	36,051,462.00	35,824,904.42	-0.6%	Met
2nd Subsequent Year (2019-20)	36,888,780.00	36,656,137.42	-0.6%	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	23,945,052.31	30,253,137.33	79.1%
Second Prior Year (2015-16)	26,662,059.68	30,797,410.54	86.6%
First Prior Year (2016-17)	28,753,151.33	32,630,020.84	88.1%
	Historical Average Ratio		84.6%

	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):	81.6% to 87.6%	81.6% to 87.6%	81.6% to 87.6%

**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)	29,989,416.00	33,980,668.30	88.3%	Not Met
1st Subsequent Year (2018-19)	30,589,084.84	33,828,455.21	90.4%	Not Met
2nd Subsequent Year (2019-20)	31,217,367.22	34,631,508.51	90.1%	Not Met

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

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

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

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

In all years reductions to special education funding and increased growth in special education has caused an extremely large general fund contribution.

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	1,563,520.57	1,696,138.41	8.5%	Yes
1st Subsequent Year (2018-19)	1,739,798.71	1,643,597.49	-5.5%	Yes
2nd Subsequent Year (2019-20)	1,735,460.71	1,601,564.75	-7.7%	Yes

Explanation:  
(required if Yes)

Adopted budget did not include carryover amounts.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	3,295,515.86	4,207,244.18	27.7%	Yes
1st Subsequent Year (2018-19)	3,314,816.29	3,290,355.75	-0.7%	No
2nd Subsequent Year (2019-20)	2,855,061.29	3,265,355.75	14.4%	Yes

Explanation:  
(required if Yes)

17-18 First Interim includes one time discretionary funding not included at adopted. 2019-20 included an increase amount for STRS on Behalf.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	1,101,561.51	1,052,636.09	-4.4%	No
1st Subsequent Year (2018-19)	1,106,359.49	1,028,639.38	-7.0%	Yes
2nd Subsequent Year (2019-20)	1,106,359.49	1,018,639.38	-7.9%	Yes

Explanation:  
(required if Yes)

2018-19 and 2019-20 included larger amounts of one time carryover monies at adoption.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	2,544,885.29	2,948,907.56	15.9%	Yes
1st Subsequent Year (2018-19)	1,979,885.00	2,013,577.98	1.7%	No
2nd Subsequent Year (2019-20)	1,753,885.00	1,984,577.98	13.2%	Yes

Explanation:  
(required if Yes)

2017-18 adopted budget did not include carry over expenditures. 2019-20 supplies were increased to account for special education growth and restricted monies not available that would require more unrestricted costs.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	2,407,471.42	2,536,662.22	5.4%	Yes
1st Subsequent Year (2018-19)	1,946,539.00	1,961,264.00	0.8%	No
2nd Subsequent Year (2019-20)	1,946,539.00	1,956,265.00	0.5%	No

Explanation:  
(required if Yes)

2017-18 First Interim was updated to account for training/travel costs to spend the last of educator effectiveness funding

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	5,960,597.94	6,956,218.68	16.7%	Not Met
1st Subsequent Year (2018-19)	6,160,974.49	5,962,592.62	-3.2%	Met
2nd Subsequent Year (2019-20)	5,696,881.49	5,885,559.88	3.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	4,952,356.71	5,485,569.78	10.8%	Not Met
1st Subsequent Year (2018-19)	3,926,424.00	3,974,841.98	1.2%	Met
2nd Subsequent Year (2019-20)	3,700,424.00	3,940,842.98	6.5%	Not Met

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

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

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

Explanation:

Federal Revenue  
(linked from 6A  
if NOT met)

Adopted budget did not include carryover amounts.

Explanation:

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

17-18 First Interim includes one time discretionary funding not included at adopted. 2019-20 included an increase amount for STRS on Behalf

Explanation:

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

2018-19 and 2019-20 included larger amounts of one time carryover monies at adoption.

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

Explanation:

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

2017-18 adopted budget did not include carry over expenditures. 2019-20 supplies were increased to account for special education growth and restricted monies not available that would require more unrestricted costs.

Explanation:

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

2017-18 First Interim was updated to account for training/travel costs to spend the last of educator effectiveness funding

## 7. CRITERION: Facilities Maintenance

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

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

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

- 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
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,332,329.00	1,359,985.00	Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7, Line 2e)		1,332,329.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.8%	8.2%	5.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.9%	2.7%	1.7%

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

DATA ENTRY: Current Year data are extracted. If Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYP1, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYP1, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2017-18)	(1,938,528.81)	34,055,668.30	5.7%	Not Met
1st Subsequent Year (2018-19)	(304,948.01)	33,903,455.21	0.9%	Met
2nd Subsequent Year (2019-20)	(1,262,108.91)	34,706,508.51	3.6%	Not Met

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

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

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

Explanation:  
(required if NOT met)

2017-18 budget includes excess expenses beyond what is anticipated to be spent. 2019-20 does not include the growth revenue which should bring this level down.

## 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		Status
	(Form 01, Line F2)	(Form MYPI, Line D2)	
Current Year (2017-18)	4,750,661.71		Met
1st Subsequent Year (2018-19)	3,537,863.31		Met
2nd Subsequent Year (2019-20)	2,275,754.40		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2017-18)	5,806,985.57		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4 Subsequent Years, Form MYPI, Line F2, if available.)	4,001	4,001	4,001
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:

No

- a. Enter the name(s) of the SELPA(s):

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

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	43,847,103.69	43,042,005.67	43,855,516.44
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	43,847,103.69	43,042,005.67	43,855,516.44
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,315,413.11	1,291,260.17	1,315,665.49
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,315,413.11	1,291,260.17	1,315,665.49



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,315,414.00	1,291,262.00	1,315,665.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,524,897.32	2,244,101.31	957,589.40
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)	(0.07)	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)	3,840,311.25	3,535,363.31	2,273,254.40
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.76%	8.21%	5.18%
District's Reserve Standard (Section 10B, Line 7):	1,315,413.11	1,291,260.17	1,315,665.49
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 budget adoption that may impact the budget?

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(4,361,155.90)	(4,543,394.90)	4.2%	182,239.00	Met
1st Subsequent Year (2018-19)	(3,176,480.41)	(3,295,945.45)	3.8%	119,465.04	Met
2nd Subsequent Year (2019-20)	(4,945,279.25)	(4,291,286.14)	-13.2%	(653,993.11)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	33,000.00	33,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	43,000.00	43,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	53,000.00	53,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	75,000.00	75,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	75,000.00	75,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	75,000.00	75,000.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

2019-20 adopted budget included excess benefit costs.

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

Explanation:  
(required if NOT met)

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

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

--

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

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




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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Payments will be made from property taxes collected.

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

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

#### 2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
3,429,229.00	3,429,229.00
3,429,229.00	3,429,229.00

Actuarial	Actuarial
Aug 09, 2016	Aug 09, 2016

#### 3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)
- d. Number of retirees receiving OPEB benefits  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7A)	First Interim
439,854.00	439,854.00
439,854.00	439,854.00
439,854.00	439,854.00

175,848.00	176,804.00
175,848.00	176,804.00
175,848.00	176,804.00

175,848.00	176,804.00
175,848.00	176,804.00
175,848.00	176,804.00

14	14
14	14
14	14

#### 4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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


3. Self-Insurance Contributions

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

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



4. Comments

--



## S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	189.0	193.0	193.0	193.0

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

No

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

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

#### Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

209,879

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
8,713	8,713	8,713
99.5%	99.5%	99.5%
2.0%	2.0%	2.0%

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

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

No		
----	--	--

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

--

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
212,062	214,618	217,203
1.2%	1.2%	1.2%

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	108.0	112.0	112.0	112.0

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

76,345

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

7. Amount included for any tentative salary schedule increases

0

0

0

**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)
No	No	No
8,713	8,713	8,713
99.5%	99.5%	99.5%
2.0%	2.0%	2.0%

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

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

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

No		
----	--	--

**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
72,671	73,543	74,426
1.2%	1.2%	1.2%

**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)
No	No	No
Yes	Yes	Yes

**Classified (Non-management) - Other**

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

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

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

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

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

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	30.0	30.0	30.0	30.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
8,713	8,713	8,713
99.5%	99.5%	99.5%
2.0%	2.0%	2.0%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
6,570	6,570	6,570
1.2%	1.2%	1.2%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
840	840	840
0.0%	0.0%	0.0%

## S9. Status of Other Funds

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

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

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

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

No

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

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

---

---

---

---

---

---

---

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

End of School District First Interim Criteria and Standards Review