GOLETA UNION SCHOOL DISTRICT

First Interim Financial Report

2017-2018

Presented to the Board of Trustees
December 6, 2017

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GOLETA UNION SCHOOL DISTRICT
Fiscal Services Division

To: Board of Education

From: Conrad L. Tedeschi, CPA, Assistant Superintendent, Fiscal Services

Date: December 6, 2017

Subject: 2017-18 First Interim Financial Report

Introduction

The Goleta Union School District (GUSD) First Interim Financial Report for fiscal year 2017-18 is presented this evening for discussion and approval. The State of California requires school districts prepare interim reports of financial activity and updated budget forecasts twice during each fiscal year. The First Interim Report presents data as of October 31 and provides comparisons of the Adopted Budget, year to date actuals, and First Interim projections.

The objective of interim reports is to help ensure proper Board oversight and periodic adjustment of the District operating budget. The Board asserts, by filing a Positive Certification of Financial Position, that the District is able to meet current year and two subsequent years' financial obligations.

The 2017-18 First Interim Financial Report projects a fund balance in the General Fund that exceeds the GUSD's minimum recommended reserve requirement of three percent for the current and two subsequent years.

The state stipulates that the Interim Report be prepared using the Standardized Account Code Structure (SACS) formats, which are included in Section II. The First Interim Report contains information on the General Fund revenues, expenditures and fund balance as well as a cash flow analysis, criteria and standards review and a two-year projection for fiscal years 2018-2019 and 2019-2020 These are useful documents in tracking trends and are important tools in financial planning. All of the District's revenue and expense accounts have been examined and adjusted as needed from the Adopted Budget assumptions, factoring in enrollment, staffing levels, legally mandated services, property tax projections and carryover from the prior year.

In addition to the SACS schedules, I have included combined General Fund supporting analysis that are Resource and Object based, detailed analysis of unrestricted and restricted accounts including schedules for all GUSD funds. These materials are in Section I and together with the SACS documents provide a good cross-section of the fiscal health of the District.

Executive Summary

The First Interim Report incorporates all of the changes required to the operating budget of the District to account for the multiple fiscal items not known at the time the original budget was adopted in June 2017.

As a basic aid district, our revenue from local property taxes for fiscal year 2017-18 exceeds the LCFF entitlement funding by $11.2 million. The LCFF calculation of monies earmarked in the Supplemental and Concentration Grants for unduplicated pupils (students from low-income families, English learners and foster youth) are not received by GUSD due to basic aid, but amounts are still identified in our Adopted Budget and LCAP spending plans as supporting those students.

Significant changes are typically made to the District's Adopted Budget in the fall, once the state budget is finalized, we have received the property tax report from the County Auditor, and we have closed the books for 2017-18 that will determine the ending balances. Other factors such as compensation, program changes, District enrollment and final staffing levels are also accounted for in the fall which will change the budget such that the new adjusted budget becomes the operating budget for the District school year.

Property Taxes

Revenues from local property taxes in 2017-18 are projected to be $37.3 million. This projection is based on data received from the County based on the equalized tax roll for 2017-18 and represents overall growth, including distributions from the redevelopment agencies (RDA), of 5.2% which amounts to $1.8 million. We continue to use 3% growth factor for future years confidently as property values in the Goleta area remain strong and with the addition of two new hotels, along with new developments at the Village at Los Carneros and the Christmas Tree Farm properties all still under construction; future revenues from property taxes also look to be positive. One more significant factor that could generate future growth is the sale of the Bacara Resort and Spa to Marriott as it is now a Ritz Carlton owned by Marriott. That change did not make it on to the roll for 2017-18, but we should see the impact in 2018-19.

One-Time Funding

The original budget adopted in June did not include any one-time discretionary revenue from the State. We did not have enough confidence that the one time money would be included in the final state budget. By the time the State did adopt the budget, an allocation of one-time money for districts was included. The amount added to the first interim budget for one-time funding is $505,738 which amounts to $147.32 per ADA based on the 2016-17 P-2 ADA amount of 3,432.9. The carryover balance of the one-time funding assignment was $1,513,110 and we currently have $433,330 allocated to spend in the 2017-18 budget leaves a balance of $1,585,518 available for board priority to spend on one-time items such as capital investment (equipment, technology refresh, implementation of a new student information system, reserve for future science curriculum, etc.) Administration is working together to develop a list of items for the Board to decide on how to best spend this funding.

Proposition 39

GUSD received its initial allocation of Proposition 39 Energy Efficiency funding of $421,600 during fiscal year 2016-17. This funding is for the State approved GUSD project to replace all old light fixtures with new, more energy efficient, LED lights at the nine current school sites. Currently, five of the nine sites have been completed. We plan to submit another application to convert the lights at the El Rancho campus as well as the District Office over the next two years. GUSD has been approved for an additional $188,041 for 2017-18 for any additional projects that satisfy the requirements of the program. Some additional energy saving projects we have considered such as LED exit sign, and exterior lighting. Our final claim needs to be filed by February 28, 2018 with final encumbrance of funds by June 30, 2019.

Enrollment

The preliminary uncertified enrollment count for GUSD for the 2017-18 school year was 3,521 which is fifty one students down from the 3,572 certified enrollment count for 2016-17. The decline when reflected in District attendance will result in decreases in any ADA based revenue allocations. P-2 Average daily attendance for GUSD was 3,430.18 which represented a 96% attendance rate. Using the 96% attendance rate, we project the 2017-18 ADA to be 3,380.16. We will continue to project no changes in the near future, but indications are that based on prior birth rates in the area, we could continue to see a decline in enrollment.

Fund Balances

We project to continue the planned draw down on reserves due to deficit spending. Additional spending of one time revenue reserves, allocation of prior year carryover amounts, and increased costs results in a new deficit amount of $2.617 million. With the new reduced deficit amount, we project to end the 2017-18 year with a reserve of $7.4 million or 14.96%. The amount required to be held in reserve is 3% or $1.5 million. We project assigned fund balance in the General Fund to be a little bit over $1.7 million at the end of 2017-18 which will be comprised of unspent one-time discretionary funds and the remaining EPA money as the ELA curriculum did not use the entire $1.4 million. The $132,638 savings will be the initial set aside for a potential new science curriculum coming in the next few years. We will be also potentially allocating some more of the one-time funds during 2017-18 so the final Assigned balance may end up being much less than $1.7 million as we appropriate funds.

Positive Certification

The Second Interim Budget presents a Positive Certification which signifies that the District is able to meet the current year and two subsequent years' financial obligations. Careful attention and communication will be made to the Board of Trustees to ensure continued effort to achieve future compliance reserve benchmarks.

Contact Information

Every effort will be made to ensure that this and future budget documents will be presented in a manner that members of the general public will understand. Interested members of the public are encouraged to contact me to ask questions, make suggestions or discuss the information presented this evening.

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SECTION I
DISTRICT FORMATS

2017-18 First Interim Budget Highlights

Below is a quick list of items that have impacted the budget on the First Interim report that are highlighted for easy reference.

1. **District Enrollment and Projected ADA -** preliminary student count for the 2017-18 school year is 3,521 students which is down 51 from the same time period in 2016-17. We project a flat enrollment for 2017-18 and may even see a small decline. Based on a 96% attendance factor, we project ADA to be 3,380.16.

2. **Deficit spending** (Revenues exceeded by expenditures and transfers out) in the General Fund for 2017-18, is now projected to be $2,617,611. While significant portions of the deficits are due to spending of one-time funds, a spending deficit still exists in the current and 2 subsequent years.

3. **Spending of One-Time Funds** in 2017-18 is budgeted in the First Interim Report to be $433,000. Additional spending priorities are being considered and will be brought to the Board for appropriation at a future meeting. These amounts are appropriated out of current Assigned Fund Balance in the General Fund.

4. **Property tax growth** for GUSD in 2017-18 is estimated to be 5.2%, which amounts to $1,867,667. Future growth as presented on the Multi-Year Projection will be projected at 3% per year for the next two years.

5. **Fund Balance** in the General Fund is projected to be $7,352,498 at the end of the 2017-18 fiscal year. Of that amount $734,165 is from restricted accounts and $1,718,156 million would be assigned for a future board appropriation of one time funds. This would leave a total available reserve of 14.71% to begin 2018-19.

6. **Contributions** from General Fund unrestricted funds for state and federal underfunded programs such as Student Transportation, Special Education, Routine Maintenance, and others is projected to be $7,708,158 for 2017-18.

7. **Retirement Contributions** to the PERS and STRS systems are estimated to cost GUSD an additional $608,000 in 2017-18 with $440,000 going to STRS and $168,000 going to PERS. These costs and future increases are included in the multi-year projection.

8. **Cafeteria Fund** deficit is projected to be $106,625 in 2017-18, which is a small reduction from the amount in the original budget. Every effort continues to be made to minimize the deficit while not sacrificing food quality and service.

General Fund

Goleta Union School District - First Interim Budget Report

Summary of General Fund Revenues, Expenditures and Fund Balance - Unrestricted and Restricted Combined

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
LCFF Sources	$ 1,107,803	$ 41,071,142	$ 39,963,339
Federal Revenue	(11,101)	1,309,108	1,320,209
Other State Revenue	201	2,175,571	2,175,370
Other Local Revenue	1,187,695	2,822,047	1,634,352
Transfers In	-	-	-
Total Revenues	$ 2,284,598	$ 47,377,868	$ 45,093,270
Expenditures			
Certificated Salaries	$ (520,864)	$ 23,767,473	$ 24,288,337
Classfied Salaries	398,231	10,034,272	9,636,041
Employee Benefits	375,190	8,599,971	8,224,781
Books and Supplies	709,887	4,292,065	3,582,178
Services and Other Operating Exp	205,988	2,884,868	2,678,880
Capital Outlay	133,330	191,830	58,500
Other Outgoing	-	-	-
Transfer Out	-	225,000	225,000
Total Expenditures	$ 1,301,762	$ 49,995,479	$ 48,693,717
Net Increase (Decrease)	$ 982,836	$ (2,617,611)	$ (3,600,447)
Beginning Fund Balance	$ 12,563,504	$ 12,422,431	$ 12,422,431
Ending Fund Balance	982,836	9,804,820	8,821,984
Components of Ending Fund Balance			
Nonspendable	$ -	$ -	$ -
Restricted	(162,301)	734,166	896,467
Committed	-	-	-
Assigned	514,560	1,718,156	1,203,596
Unassigned Unappropriated Fund Balance	$ 630,578	$ 7,352,499	$ 6,721,921
AVAILABLE RESERVES			
Reserved for Economic Uncertainties	$ 39,053	$ 1,499,864	$ 1,460,812
Unassigned Unappropriated Fund Balance	591,525	5,852,634	5,261,109
TOTAL AVAILABLE RESERVES	**$ 630,578**	**$ 7,352,499**	**$ 6,721,921**
State Recommended Reserve 3%		$ 1,499,864	$ 1,460,812
Total Available Reserves %		14.71%	13.80%

Analysis of this schedule and explanations of variances are on the following pages.

Revenues

The increase in unrestricted LCFF revenue sources is due to the projected increase in property taxes above and beyond the 3% growth that was in the original Adopted Budget. The decline in federal funding is the result of decreased allocations to federal programs funded on a per student basis due to the reduced student counts. The small net change in state revenues is largely due to the addition of $505,738 in one time discretionary funding for 2017-18 and a reduction of a similar amount due to a change in accounting for Special Education revenues received from the state. The Special Education funding is recorded as state revenue in Fund 10 and the GUSD share is recorded as Restricted Other Local Revenue in Fund 01. The large increase in Other Local Revenues is due to the change in accounting for Special Education previously mentioned as well as the addition of budgeted revenues to be received from site PTAs to reimburse GUSD for PTA funded programs. Funds received from school site student accounts for camp reimbursement are also in the restricted Other Local Revenue.

Expenditures

The reduction in Certificated Salaries is due to shift of budget from certificated to classified salaries for classified CT's originally budgeted as certificated and eliminating two teacher vacancies from the budget that will not be needed. The budgets for certificated tutors are not known until contracts are written by the school sites each year and are loaded in the adopted budget as certificated. The result also shows in the increase to classified salaries. Classified salaries also increased due to the need for additional staffing needed in the @Afterschool program. Increases in salary accounts will have a corresponding increase in benefit accounts. The Books and Supplies accounts increased due to the allocation of one time discretionary spending of one time funds in 2017-18 that were not included in the Adopted Budget such as $100,000 for kitchen equipment, and $25,000 for Maintenance equipment. The Books and Supplies amount also increased due to an allocation in excess of $300,000 carryover to school sites from the prior year. Services and Other Operating increased due to a number of issues such as the need for additional legal services, administrative coaching, and the spending of Educator Effectiveness money on professional development items such as $30,000 for the Google Summit.

Contributions

Contributions from the unrestricted side of the budget to restricted programs in the General Fund decreased slightly due to the reduction in Special Education which is the result of budgeting for positions in the Adopted Budget that will not be filled. Total contributions made by the General Fund to underfunded restricted programs in the 2017-18 budget totaled $7,708,158.

Fund Balances

Combined fund balance in the General Fund is projected to end the 2017-18 year at $9,804,820. Of that amount, $ 734,166 is from restricted programs and $1,718,156 is to be assigned leaving an unassigned and unappropriated reserve of $7,352,499 or 14.71%. The total reserve amount increased from the Adopted Budget due to the reduction in deficit spending. The increase in the Assigned Fund Balance account is due to the addition of one-time discretionary funding from the State that was not included in the Adopted Budget and has yet to be appropriated.

Multi-Year Projection

Below is a presentation of the multi-year projection of the combined revenues, expenses and fund balances for the restricted and unrestricted resources of the GUSD General Fund.

General Fund Multiyear Projections Unrestricted/Restricted					
	2017-18	**Changes**	**2018-19**	**Changes**	**2019-20**
Revenues					
LCFF Sources	$41,071,142	$ 1,119,950	$42,191,092	$ 1,153,548	$43,344,640
Federal Revenue	1,309,108	-	1,309,108	-	1,309,108
Other State Revenue	2,175,571	(646,458)	1,529,113	-	1,529,113
Other Local Revenue	2,822,047	-	2,822,047	-	2,822,047
Transfers In	-	-	-	-	-
Total Revenue	**$47,377,868**	**$ 473,492**	**$47,851,360**	**$ 1,153,548**	**$49,004,908**
Expenditures					
Salaries & Benefits	$42,401,716	$ 1,096,600	$43,498,316	$ 1,107,566	$44,605,882
Books and Supplies	4,292,065	(1,708,330)	2,583,735	-	2,583,735
Services and Other Operating Exp	2,884,868	-	2,884,868	-	2,884,868
Capital Outlay	191,830	(125,000)	66,830	-	66,830
Other Outgoing	-	-	-	-	-
Transfer Out	225,000	-	225,000	-	225,000
Total Expenditures	$49,995,479	$ (736,730)	$49,258,749	$ 1,107,566	$50,366,315
Net Increase (Decrease)	$ (2,617,611)		$ (1,407,389)		$ (1,361,407)
Beginning Fund Balance	$12,422,431		$ 9,804,820		$ 8,397,431
Ending Fund Balance	9,804,820		8,397,431		7,036,023
Nonspendable	-		-		-
Restricted	(734,166)		(609,287)		(609,287)
Assigned	(1,718,156)		(1,317,461)		(529,441)
Unrestricted Ending Fund Bal	**$ 7,352,498**		**$ 6,470,683**		**$ 5,897,296**
State Recommended Reserve 3%	1,499,864		1,477,762		1,510,989
Total Available Reserves %	**14.71%**		**13.14%**		**11.71%**

The three years of data presented above were developed beginning with the figures proposed for the Adopted Budget for 2017-18. Continued deficit spending will bring the reserve down to 11.71% after the 2019-20 fiscal year. Over the next three years we see continued deficit spending. The deficits are the result of spending down assigned fund balances that accumulated from two years of Proposition 30, one-time discretionary money and the effects of negotiated increases in salaries and increases in PERS and STRS. Many factors can and will affect these projections such as state legislation, changes in the governor and his/her funding priorities, growth in property taxes, staffing, and local priorities, but this projection reflects the current economic and political climates of the Goleta, California and the Federal Government.

Discussion of changes to revenues and expenditures and assumptions used in the multi-year projection are discussed below.

Multi- Year Revenues

This multi-year projection estimates 3% property tax growth each year over the next 2 years. Based on the current year growth of 5.2% and the current real estate climate in Goleta is reasonable. One time discretionary revenues and the final allocation of Prop 39 funding are removed from the 2017-18 amounts going in to 2018-19.

Multi-Year Expenditures

Salaries and Benefits are increased each year by the step and column movement on the salary schedule as well as the significant increases to PERS and STRS contribution each year. These increases represent over a $1.1 million increase going into the 2019-20 fiscal year. The large decrease in Books and Supplies represents the one time purchase of the ELA curriculum adoption and spending of one time funds.

Multi- Year Fund Balances

As deficit spending continues each year at GUSD, the fund balance reserve also declines. This multi-year projection shows the GUSD reserves declining from 14.71% in 2017-18 down to 11.71% in 2019-20. Over the next three years, we project to meet the state required 3% reserve, but significant care and consideration will be taken to continue the effort to reduce the amount of deficit spending.

CASH FLOW STATEMENT

Goleta Union School District
General Fund Monthly Cash Flow
2017-2018 Projected

Nov. 30, 2017

	July Actuals	August Actuals	Sept. Actuals	Oct. Actuals	Nov. Actuals	Dec. Projected	Jan. Projected	Feb. Projected	Mar. Projected	Apr. Projected	May Projected	June Projected	2017-2018 Projected
Beginning Cash Balance	11,390,554	10,980,471	9,557,983	5,203,937	3,069,894	4,468,563	12,328,229	11,023,724	7,374,076	3,245,523	11,742,965	7,952,128	11,390,554
Receipts:													
LCFF Sources	162,547	65,339	382,505	1,867,056	5,697,250	11,667,863	2,499,064	210,655	389,474	13,253,717	547,697	4,327,976	41,071,143
Federal Revenue	501,080	0	126,647	19,165	0	141,414	48,942	109,304	71,840	0	63,116	227,600	1,309,108
Other State Revenue	200,500	(15,739)	277,285	54,911	107,263	383,174	416,535	212,311	182,166	0	137,185	219,980	2,175,571
Other Local Revenue	116,935	117,070	131,894	441,320	74,482	331,064	316,256	396,023	349,685	0	344,584	202,733	2,822,047
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0
TRAN Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	981,062	166,670	918,330	2,382,451	5,878,996	12,523,515	3,280,797	928,293	993,165	13,253,717	1,092,582	4,978,289	47,377,868
Disbursements:													
Salaries and Benefits	915,193	982,663	3,904,162	3,996,276	4,058,321	4,142,106	3,975,240	4,041,786	4,448,173	4,148,021	4,189,530	3,600,245	42,401,716
Books, Supplies & Services	327,842	606,495	1,368,214	496,888	411,007	521,743	610,062	536,155	673,545	608,254	693,890	322,838	7,176,933
Capital Outlay	0	0	0	23,330	11,000	0	0	0	0	0	0	0	191,830
Other Outgo	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	225,000	225,000
TRAN Principal - Set Aside	0	0	0	0	0	0	0	0	0	0	0	0	0
TRAN Interest - Set Aside	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	1,243,035	1,589,158	5,272,376	4,516,494	4,480,328	4,663,849	4,585,302	4,577,941	5,121,718	4,756,275	4,883,420	4,148,083	49,995,479
Ending Cash Balance	11,128,581	9,557,983	5,203,937	3,069,894	4,468,563	12,328,229	11,023,724	7,374,076	3,245,523	11,742,965	7,952,128	8,782,334	(2,617,611)

LCFF Calculator

LCFF Calculator Universal Assumptions					
Goleta Union Elementary (69195) - First Interim Budget Report					
Summary of Funding					
	2017-18	2018-19	2019-20	2020-21	2021-22
Target Components:					
Base Grant	24,877,945	24,966,779	25,553,744	26,209,672	26,209,672
Grade Span Adjustment	1,474,974	1,480,380	1,515,258	1,554,011	1,554,011
Supplemental Grant	2,429,739	2,335,284	2,323,604	2,383,235	2,383,235
Concentration Grant	-	-	-	-	-
Add-ons	500,386	500,386	500,386	500,386	500,386
Total Target	29,283,044	29,282,829	29,892,992	30,647,304	30,647,304
Transition Components:					
Target	$ 29,283,044	$ 29,282,829	$ 29,892,992	$ 30,647,304	$ 30,647,304
Funded Based on Target Formula *(based on prior year P-2 certification)*	FALSE	FALSE	FALSE	FALSE	TRUE
Floor	27,815,085	27,989,086	28,844,521	29,525,203	30,647,293
Remaining Need after Gap (informational only)	*833,948*	*438,320*	*367,804*	-	-
Current Year Gap Funding	634,011	855,423	680,667	1,122,101	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total Phase-In Entitlement	**$ 28,449,096**	**$ 28,844,509**	**$ 29,525,188**	**$ 30,647,304**	**$ 30,647,304**
Components of LCFF By Object Code					
	2017-18	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	$ 4,325,581	$ 4,325,581	$ 4,325,581	$ 4,325,581	$ 4,325,581
8011 - Fair Share	(2,046,723)	(2,046,723)	(2,046,723)	(2,046,723)	(2,046,723)
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	687,328	675,246	675,246	675,246	675,246
Local Revenue Sources:					
8021 to 8089 - Property Taxes	37,388,124	38,509,768	39,665,061	40,458,362	41,267,529
8096 - In-Lieu of Property Taxes	-	-	-	-	-
Property Taxes net of in-lieu	*37,388,124*	*38,509,768*	*39,665,061*	*40,458,362*	*41,267,529*
TOTAL FUNDING	$ 40,354,310	$ 41,463,872	$ 42,619,165	$ 43,412,466	$ 44,221,633
Basic Aid Status	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*
Less: Excess Taxes	*$ 11,217,886*	*$ 11,944,117*	*$ 12,418,730*	*$ 12,089,916*	*$ 12,899,083*
Less: EPA in Excess to LCFF Funding	*$ 687,328*	*$ 675,246*	*$ 675,246*	*$ 675,246*	*$ 675,246*
Total Phase-In Entitlement	***$ 28,449,096***	***$ 28,844,509***	***$ 29,525,189***	***$ 30,647,304***	***$ 30,647,304***
8012 - EPA Receipts (for budget & cashflow)	*$ 687,328*	*$ 675,246*	*$ 675,246*	*$ 675,246*	*$ 675,246*
			ERR		
LCAP Percentage to Increase or Improve Services					
	2017-18	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	$ 2,429,739	$ 2,335,284	$ 2,323,604	$ 2,383,235	$ 2,383,235
Current year Percentage to Increase or Improve Services	9.52%	8.98%	8.70%	8.58%	8.58%

General Fund Program Schedules

GENERAL EDUCATION - INSTRUCTION AND SUPPORT (UNRESTRICTED)

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Expenditures			
Certificated Salaries	$ 389,950	$ 13,996,713	$ 13,606,763
Classfied Salaries	4,109	4,109	-
Employee Benefits	34,774	3,260,890	3,226,116
Books and Supplies	-	259,420	259,420
Services and Other Operating Exp	-	124,875	124,875
Capital Outlay	-	15,000	15,000
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ 428,833	$ 17,661,007	$ 17,232,174
Net Increase (Decrease)	$ 428,833	$ 17,661,007	$ 17,232,174

Program description summary:
A comprehensive standards-based instructional program for all students kindergarten through sixth grade. Non-LCAP summer learning program costs.

Expense coding: 01-0000-0-1110-1000-xxxx-000-0000-0000

PROFESSIONAL DEVELOPMENT - (UNRESTRICTED)

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Expenditures			
Certificated Salaries	$ (84,758)	$ 51,366	$ 136,124
Classfied Salaries	1,140	1,140	-
Employee Benefits	1,560	13,823	12,263
Books and Supplies	-	13,000	13,000
Services and Other Operating Exp	(3,000)	69,775	72,775
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ (85,058)	$ 149,104	$ 234,162
Net Increase (Decrease)	$ (85,058)	$ 149,104	$ 234,162

Program description summary:
This cost center reflects the investment in professional development for alignment with CCSS, and encompasses a wide-range of support including, release-time meetings, MTSS Specialist, materials and other curriculum related trainings.

Expense coding: 1-0000-0-1110-1000-xxxx-XXX-0000-PDEV

PLAYGROUND SUPERVISORS

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	45,646	491,646	446,000
Employee Benefits	38,333	81,662	43,329
Books and Supplies	-	-	-
Services and Other Operating Exp	-	-	-
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ 83,979	$ 573,308	$ 489,329
Net Increase (Decrease)	$ 83,979	$ 573,308	$ 489,329

Program description summary:
This cost center reflects the investment fro playground supervisors.

Expense coding: 01-0000-0-1110-1000-XXXX-XXX-0000-PLAY

Scale-Up MTSS Grant

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
Revenue/Financing	4,398	25,000	20,602
Total Revenues	$ 4,398	$ 25,000	$ 20,602
Expenditures			
Certificated Salaries	$ (1,780)	$ 720	$ 2,500
Classfied Salaries	(523)	1,977	2,500
Employee Benefits	598	598	-
Books and Supplies	-	1,000	1,000
Services and Other Operating Exp	-	5,000	5,000
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ (1,705)	$ 9,295	$ 11,000
Net Increase (Decrease)	$ 6,103	$ 15,705	$ 9,602

Program description summary:
This cost center reflects MTSS grant in professional development for alignment with CCSS, and encompasses a wide-range of support including, release-time meetings, MTSS Specialist, materials and other curriculum related trainings.

Expense coding: 1-0000-0-1110-1000-XXXX-100-0000-MTSS

CORE CURRICULUM - for ART, MUSIC, SCIENCE, P.E. and TECH - GOAL #1110 (UNRESTRICTED)			
	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Expenditures			
Certificated Salaries	(148,598)	372,768	521,366
Classfied Salaries	40,274	283,274	243,000
Employee Benefits	87,122	87,122	-
Books and Supplies	156,812	161,812	5,000
Services and Other Operating Exp	13,023	21,523	8,500
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ 148,632	$ 926,498	$ 777,866
Net Increase (Decrease)	$ 148,632	$ 926,498	$ 777,866

Program description summary:
To provide Core Curriculum support for art, music, science, physical education and technology. These budgeted Core subjects are combined for 2015-2016.

Expense coding: 1-0000-0-1110-1000-XXXX-XXX-0000-CORE

SUPPORT FOR LCAP - (UNRESTRICTED)			
	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Expenditures			
Certificated Salaries	$ (272,060)	$ 1,558,162	$ 1,830,222
Classfied Salaries	158,757	359,239	200,482
Employee Benefits	58,942	431,377	372,435
Books and Supplies	-	203,150	203,150
Services and Other Operating Exp	-	25,000	25,000
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ (54,360)	$ 2,576,929	$ 2,631,289
Net Increase (Decrease)	$ (54,360)	$ 2,576,929	$ 2,631,289

Program description summary:
New for 2014-15, these expenditures provide a link to the LCAP for support to schools to assist pupils from low socioeconomic families, who are English learners, and Foster children. This combination of services exceeds the 2016-17 LCAP Proportionality target spending level. Services include certificated tutors, summer school, CELDT testing, Learning Center teachers, professional development, and Community Liaison support.

Expense coding: Unit: LCAP

ONE-TIME 2015-2016 DISCRETIONARY FUNDS IN-LIEU OF MANDATED COSTS - (UNRESTRICTED)			
	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
Revenue/Financing	$ 505,738	$ 505,738	$ -
Total Revenues	$ 505,738	$ 505,738	$ -
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	75,000	245,000	170,000
Services and Other Operating Exp	-	65,000	65,000
Capital Outlay	123,330	123,330	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	198,330	$ 433,330	$ 235,000
Net Increase (Decrease)	$ 307,408	$ 72,408	$ (235,000)
Beginning Fund Balance	$ -	$ 1,513,110	$ 1,513,110
Ending Fund Balance	**$ 307,408**	**$ 1,585,518**	**$ 1,278,110**

Program description summary:
One-time state funding for 2015-16 is in-lieu of the unpaid backlog of mandated cost reimbursements that were incurred over the last decade. This money must be spent within three fiscal years, and may be used for any unrestricted purpose apporved by the Board. The state urged districts to use the funds to assist in Common Core transition, including technology, staff development, instructional materials and other related costs.

Expense coding: Unit - DISC

COMMUNITY SERVICES (UNRESTRICTED)			
	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
Revenue/Financing	$ -	$ -	$ -
Total Revenues	$ -	$ -	$ -
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	5,201	95,755	90,554
Employee Benefits	2,930	21,972	19,042
Books and Supplies	-	200	200
Transfer Out	-	-	-
Total Expenditures	$ 8,130	$ 117,926	$ 109,796
Net Increase (Decrease)	$ (8,130)	$ (117,926)	$ (109,796)

Program description summary:
To provide crossing guards at locations deemed dangerous to student safety.
$20,000 in revenue provided by the City of Goleta.

Expense coding: 1-0000-0-8100-5000-XXXX-000-0000-0119

GIFTED EDUCATION SERVICES - RESOURCE #0000 (UNRESTRICTED)			
	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Expenditures			
Certificated Salaries	$ (72,322)	$ 16,526	$ 88,848
Classfied Salaries	2,303	3,720	1,417
Employee Benefits	(11,719)	3,110	14,829
Books and Supplies	-	8,750	8,750
Services and Other Operating Exp	-	3,500	3,500
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ (81,737)	$ 35,607	$ 117,344
Net Increase (Decrease)	$ (81,737)	$ 35,607	$ 117,344

Program description summary:
To provide a differentiated program to meet the needs of academically gifted students.

Expense coding: 01-0000-0-1110-1000-XXXX-XXX-0000-OGES

SPECIAL EDUCATION			
	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
Rev/Financing	$ (4,748)	$ 7,451,240	$ 7,455,988
Total Revenues	$ (4,748)	$ 7,451,240	$ 7,455,988
Expenditures			
Certificated Salaries	$ 54,101	$ 2,830,955	$ 2,776,854
Classfied Salaries	(91,321)	2,816,186	2,907,507
Employee Benefits	(18,485)	1,574,693	1,593,178
Books and Supplies	-	67,150	67,150
Services and Other Operating Exp	51,000	162,255	111,255
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ (4,705)	$ 7,451,240	$ 7,455,944
Net Increase (Decrease)	$ (44)	$ -	$ 44

Program description summary:
To provide special day classes for pupils diagnostically identified through an individual educational plan (IEP team. This program delivers appropriate instruction and educational opportunities for severely handicapped students. To provide special day classes for pupils diagnostically identified through the individual educational plan (IEP) team. This program delivers appropriate instruction. and educational opportunities for non-severely handicapped students. The District started to operate a regional preschool program in 2010-2011 serving both typically developing students and special needs students.

Expense coding: 1-6500-0-5XXX-XXXX-XXXX-000-0000-0000

DISTRICT DEPARTMENTS

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Expenditures			
Certificated Salaries	$ 32,119	$ 530,990	$ 498,871
Classfied Salaries	7,518	922,065	914,547
Employee Benefits	4,413	463,366	458,953
Books and Supplies	(1,000)	172,400	173,400
Services and Other Operating Exp	527	474,927	474,400
Capital Outlay	12,697	-	(12,697)
Other Outgoing	(10,322)	(10,322)	-
Transfer Out	-	-	-
Total Expenditures	$ 45,951	$ 2,553,425	$ 2,507,474
Net Increase (Decrease)	$ 45,951	$ 2,553,425	$ 2,507,474

Program description summary:

To provide support to school sites to meet the needs of students.

Expense coding: 1-0000-0-1110-1000-XXXX-###-0000-0000

Department Location codes: (060-069) Unit #0000

Intructional Services
Business Department
Personnell Services
Superintendent
Information Technology
Pupil Services
Guidance and Counseling
Health Services

MAINTENANCE AND PLANT OPERATIONS

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Expenditures			
Classfied Salaries	$ -	$ 2,096,803	$ 2,096,803
Employee Benefits	-	701,161	701,161
Books and Supplies	-	414,400	414,400
Services and Other Operating Exp	-	964,300	964,300
Capital Outlay	-	18,500	18,500
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ -	$ 4,195,164	$ 4,195,164
Net Increase (Decrease)	$ -	$ (4,195,164)	$ (4,195,164)

Program description summary:
To provide supervision and administration for the maintenance, operation and transportation departments of the district. To maintain the fixed assets of the district. This restricted cost center is responsible for keeping the buidlings, service systems and equipment of the district in a good state of repair. This includes plumbing, carpentry, painting, HVAC systems, computer and network systems and other minor repairs. To maintain the turfed and planted areas of the district's facilities. This restricted cost center is also responsible for keeping the paved playground and parking areas in good repair. To provide a system of plant management that insures a clean and healthy learning environment. This cost center includes custodial services, utilities and support for various labor-intense district projects.
To provide for the efficient storage and delivery of supplies and materials.
All materials and equipment are delivered to the central warehouse located at the district office. The warehouse inventory is a revolving fund (see Fund #66)and is fiscally distinct from the labor component which is carried here.

School Site codes: (070-073)

TRANSPORTATION

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
Rev/Financing	$ 9,319	$ 1,055,768	$ 1,046,449
Total Revenues	$ 9,319	$ 1,055,768	$ 1,046,449
Expenditures			
Classfied Salaries	$ 3,487	$ 591,444	$ 587,956
Employee Benefits	6,838	170,664	163,825
Books and Supplies	(10,000)	200,000	210,000
Services and Other Operating Exp	9,000	68,660	59,660
Capital Outlay	-	25,000	25,000
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ 9,326	$ 1,055,768	$ 1,046,442
Net Increase (Decrease)	$ 9,326	$ 1,055,768	$ 1,046,442

Program description summary:
To provide safe and efficient home to school transportation for regular education students. The district owns, maintains and operates a fleet of buses which are annually certified by the California Highway as meeting safety standards.

Resources: 7230 & 7240

Afterschool CARE

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
Rev/Financing	$ 160,000	$ 750,000	$ 590,000
Total Revenues	$ 160,000	$ 750,000	$ 590,000
Expenditures			
Certificated Salaries	$ 5,813	$ 102,677	$ 96,864
Classfied Salaries	94,326	324,206	229,880
Employee Benefits	22,989	102,172	79,183
Books and Supplies	-	33,000	33,000
Services and Other Operating Exp	-	30,000	30,000
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ 123,129	$ 592,056	$ 468,927
Net Increase (Decrease)	$ 36,871	$ 157,944	$ 121,073
Beginning Fund Balance	$ -	$ 219,879	$ 219,879
Ending Fund Balance	**$ 36,871**	**$ 377,823**	**$ 340,952**

Program description summary:
@Afterschool care prorgam started in 2015-16.

Resource 0100 Unit: CARE

LIFELONG LEARNERS PROGRAM SUPPORT

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Expenditures			
Certificated Salaries	$ (49,915)	$ 5,085	$ 55,000
Classfied Salaries	-	-	-
Employee Benefits	(4,312)	688	5,000
Books and Supplies	-	-	-
Services and Other Operating Exp	-	-	-
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ 60,000	$ 5,773	$ 60,000
Net Increase (Decrease)	$ (54,227)	$ 5,773	$ 60,000

Program description summary:
This program is part of the Strategic Planning Initiatves to promote teacher collaboration at regular grade-level meetings. The costs reflected are for substitute teachers to release teachers to attend meetings, and for classified employees to attend site-based training institutes.

Unit: LIFE

PROMOTING STUDENT ACADEMIC GROWTH (UNRESTRICTED)

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Expenditures			
Certificated Salaries	$ 26,805	$ 87,805	$ 61,000
Classfied Salaries	(130)	1,870	2,000
Employee Benefits	5,671	16,179	10,508
Books and Supplies	-	-	-
Services and Other Operating Exp	-	-	-
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ 32,346	$ 105,854	$ 73,508
Net Increase (Decrease)	$ 32,346	$ 105,854	$ 73,508

Program description summary:
This program is part of the Strategic Planning Initiatves to provide classroom support for each combination (multi-grade) classroom, and release-time for teachers to receive training on integrating content instruction.

Unit: COMB

CALIFORNIA CLEAN ENERGY JOBS ACT - PROP. 39

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
Rev/Financing	$ -	$ 140,720	$ 140,720
Total Revenues	$ -	$ 140,720	$ 140,720
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	(10,000)	130,720	140,720
Services and Other Operating Exp	-	-	-
Capital Outlay	10,000	10,000	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ -	$ 140,720	$ 140,720
Net Increase (Decrease)	$ -	$ -	$ -
Beginning Fund Balance	$ -	$ 271,712	$ 271,712
Ending Fund Balance	**$ -**	**$ 271,712**	**$ 271,712**

Program description summary:
Prop. 39 authorized a five-year program to fund school district for energy efficiency projects. Most initial expenditures are for consultants and engineering analysis to provide best prospects for gaining funding eligibility from the state. Lighting and HVAC are likely project candidates.

RESOURCE #6230 (RESTRICTED)

MEDI-CAL

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
Rev/Financing	$ -	$ 150,000	$ 150,000
Total Revenues	$ -	$ 150,000	$ 150,000
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	(13,572)	52,776	66,348
Employee Benefits	(1,319)	6,064	7,382
Books and Supplies	-	85,000	85,000
Services and Other Operating Exp	-	105,000	105,000
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ (14,891)	$ 248,840	$ 263,730
Net Increase (Decrease)	$ 14,891	$ (98,840)	$ (113,730)
Beginning Fund Balance	$ -	$ 449,430	$ 449,430
Ending Fund Balance	**$ 14,891**	**$ 350,590**	**$ 335,699**

Program description summary:
Medi-Cal reimbursements for site staff assessments of students are to be used specifically for additional services, not supplant existing expenditures.

Resource: 5640

Educator Effectiveness

	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
Rev/Financing	$ -	$ -	$ -
Total Revenues	$ -	$ -	$ -
Expenditures			
Certificated Salaries	$ (18,457)	$ 26,100	$ 44,557
Classfied Salaries	-	-	-
Employee Benefits	3,900	4,678	777
Books and Supplies	-	-	-
Services and Other Operating Exp	16,612	111,612	95,000
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ 2,056	$ 142,390	$ 140,334
Net Increase (Decrease)	$ 2,056	$ (142,390)	$ (140,334)
Beginning Fund Balance	$ (540)	$ 142,390	$ 142,930
Ending Fund Balance	**$ (2,596)**	**$ (0)**	**$ 2,596**

Program description summary:
Educator Effectiveness funds may be used to support professional development of certificated teachers, administrators, and paraprofessional educators. This source was a one-time allocation to be spent or encumbered in three years. The spending plan was taken to the Board of Trustees for approval.

Resource 6264

Other Funds

Fund 10 – Special Education Pass-Through Fund

This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs. The fund was established in 2011-12, will include federal and state revenues that are received by GUSD as Administrative Unit for the SELPA. All funds received will be transferred to other districts in Santa Barbara County and should never carry a fund balance.

FUND 10	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
LCFF Sources	$ -	$ -	$ -
Federal Revenue	4,214,977	13,185,023	17,400,000
Other State Revenue	(22,666,804)	27,216,804	4,550,000
Other Local Revenue	-	-	-
Transfers In	-	-	-
Total Revenues	$(18,451,827)	$ 40,401,827	$ 21,950,000
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	-	-	-
Capital Outlay	-	-	-
Other Outgoing	(18,451,827)	40,401,827	21,950,000
Transfer Out	-	-	-
Total Expenditures	$(18,451,827)	$ 40,401,827	$ 21,950,000
Net Increase (Decrease)	$ -	$ -	$ -
Beginning Fund Balance	$ -	$ -	$ -
Ending Fund Balance	**$ -**	**$ -**	**$ -**

The large changes in this fund are the result of the entry of data from the new funding model from SELPA for the 2017-18 year. This fund will now record all AB602 revenue for Special Education in Object 8311, State Revenue, and districts, including GUSD, will record their share as Other Local Revenues. The budget in this fund will be updated each time a new funding model is released by the SELPA staff. All funds running through this fund will be properly budgeted and accounted for.

Fund 12 – Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received for or from child development services covered under the Child Care and Development Services Act (Ed Code Section 8200 et seq.) shall be deposited into this fund. GUSD operates a state funded preschool that is maintained in this fund as is self-supporting. Currently, the district is licensed for two classrooms housed at the District Office and one at El Camino School.

FUND 12	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State Revenue	-	291,230	291,230
Other Local Revenue	(25,000)	25,200	200
Transfers In	-	-	-
Total Revenues	$ (25,000)	$ 316,430	$ 291,430
Expenditures			
Certificated Salaries	$ (80)	$ 94,542	$ 94,462
Classfied Salaries	(16,117)	117,548	101,431
Employee Benefits	2,198	70,658	72,856
Books and Supplies	(12,000)	19,681	7,681
Services and Other Operating Exp	1,000	14,000	15,000
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	(25,000)	$ 316,430	$ 291,430
Net Increase (Decrease)	$ -	$ -	$ -
Beginning Fund Balance	$ -	$ -	$ -
Ending Fund Balance	**$ -**	**$ -**	**$ -**

The Child Development Fund has seen an increase in contract for state preschool revenue resulted in a corresponding decrease to the transfer in from the General Fund down to zero in 2017-18. Revenue in this fund was increased to include fees collected as Other Local Revenue with corresponding increases in expenditures. This fund does not carry a fund balance and final balancing is done at year end.

Fund 13 – Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100). Meals are prepared at the district office central kitchen and trucked to all school sites each day.

FUND 13	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	911,000	911,000
Other State Revenue	-	70,000	70,000
Other Local Revenue	(8,000)	508,600	500,600
Transfers In	-	-	-
Total Revenues	$ (8,000)	$ 1,489,600	$ 1,481,600
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	4,395	789,592	793,987
Employee Benefits	(5,104)	238,133	233,029
Books and Supplies	-	528,000	528,000
Services and Other Operating Exp	10,000	30,500	40,500
Capital Outlay	-	10,000	10,000
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ 9,290	$ 1,596,226	$ 1,605,516
Net Increase (Decrease)	$ (17,290)	$ (106,626)	$ (123,916)
Beginning Fund Balance	$ -	$ 290,048	$ 290,048
Ending Fund Balance	**$ (17,290)**	**$ 183,423**	**$ 166,132**

The Food Services department continues to deficit spend. We continue to discuss various options for the department to increase revenues and manage costs. The more meals that are served, the more revenues are received and we are looking at ways to increase meal counts at all sites. The small increase in revenue is due to various catering done by the department. The Cafeteria Fund will continue to draw down on this balance until the deficit spending is remedied and other revenues can be generated. The General Fund does contribute to the fund by providing equipment repair and maintenance services that are not reflected in the above budgeted amounts.

Fund 14 – Deferred Maintenance Fund

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code sections 17582). Deferred maintenance uses include interior and exterior painting, major repair or replacement of plumbing, roofs, heating, electrical, asphalt and flooring systems.

FUND 14	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	-	2,500	2,500
Transfers In	-	225,000	225,000
Total Revenues	$ -	$ 227,500	$ 227,500
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	-	430,000	430,000
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ -	$ 430,000	$ 430,000
Net Increase (Decrease)	$ -	$ (202,500)	$ (202,500)
Beginning Fund Balance	$ -	$ 1,277,216	$ 1,277,216
Ending Fund Balance	**$ -**	**$ 1,074,716**	**$ 1,074,716**

This fund is financed through the annual district contribution from the General Fund, and budgets a regular amount for potential maintenance projects as needed during the fiscal year. There were no changes in the budgeted amounts in this fund from the Adopted Budget.

Fund 25 – Capital Facilities Fund

This fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval (*Education Code sections 17620–17626 and Government Code Section 65995 et seq.)*. Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in *Government Code sections 65970–65981 or Government Code Section 65995 et seq.*, or to the items specified in agreements with the developer (*Government Code Section 66006*). Costs of justifying and adopting fees may be paid from Fund 25 (*Education Code Section 17620*). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of *Education Code Section 17620*.

FUND 25	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	(400,000)	605,000	205,000
Transfers In	-	-	-
Total Revenues	$ (400,000)	$ 605,000	$ 205,000
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	-	315,000	315,000
Capital Outlay	-	55,000	55,000
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ -	$ 370,000	$ 370,000
Net Increase (Decrease)	$ (400,000)	$ 235,000	$ (165,000)
Beginning Fund Balance	$ -	$ 2,623,152	$ 2,623,152
Ending Fund Balance	**$ (400,000)**	**$ 2,858,152**	**$ 2,458,152**

Developer Fees are charged by the District were recently increased to ($3.48/ft. residential, $0.56/ft. commercial) and are shared 50/50 with Santa Barbara Unified School District. These fees will provide funding for site modernization projects as well as the annual rental cost of six portable classrooms. The budget includes $250,000 for architectural services to replace the fire alarm, intercom and phone systems at each site. This will allow us to begin the necessary modernization and the cost of the modernization will be added to the budget when it becomes known. We project revenues for 2017-18 to be $605,000. Activity in this fund can be a good leading indicator to property tax revenue growth in future years for the District.

Fund 51 – Bond Interest and Redemption Fund

This fund is used for the repayment of bonds issued for an LEA (*Education Code sections 15125–15262*). Bonds may be issued either by the county board of supervisors on behalf of the school district, or by the school district. The County Auditor maintains control over the LEA's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the County Auditor-Controller.

FUND 51	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State Revenue	-	7,132	7,132
Other Local Revenue	-	1,583,598	1,583,598
Transfers In	-	-	-
Total Revenues	$ -	$ 1,590,730	$ 1,590,730
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	-	-	-
Capital Outlay	-	-	-
Other Outgoing	-	1,654,385	1,654,385
Transfer Out	-	-	-
Total Expenditures	$ -	$ 1,654,385	$ 1,654,385
Net Increase (Decrease)	$ -	$ (63,655)	$ (63,655)
Beginning Fund Balance	$ -	$ 2,158,660	$ 2,158,660
Ending Fund Balance	**$ -**	**$ 2,095,005**	**$ 2,095,005**

This fund was established by Santa Barbara County to collect property taxes used to pay for principal and interest owed on the GUSD General Obligation Bonds (Measure M). The County of Santa Barbara is legally responsible for setting the property tax rates necessary to have sufficient monies on hand to closely match interest and principal (redemption or retirement) on the bonds. The budget amounts at First Interim have been updated based on data provided by the Santa Barbara County Education Office. The District does not technically control this fund, but it is presented for informational purposes and to meet the legal disclosure requirements. There were no changes to the budget at First Interim.

Fund 66 – Warehouse Revolving Fund

This fund is used primarily to maintain budget control and stock accounting of merchandise for District use (*Education Code Section 42830*). The Warehouse Revolving Fund (Fund 66) is reimbursed from various funds for amounts consumed by these user funds.

Expenses in Fund 66, Warehouse Revolving Fund, may include the purchase of stores to be placed in stock and the costs of receiving, storing, and delivering stores *(Education Code Section 42832)*.

FUND 66	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	-	275,000	275,000
Transfers In	-	-	-
Total Revenues	$ -	$ 275,000	$ 275,000
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	-	-	
Employee Benefits	-	-	
Books and Supplies	-	275,000	275,000
Services and Other Operating Exp	-	-	-
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ -	$ 275,000	$ 275,000
Net Increase (Decrease)	$ -	$ -	$ -
Beginning Fund Balance	$ -	$ 80,000	$ 80,000
Ending Fund Balance	**$ -**	**$ 80,000**	**$ 80,000**

A revolving value of $80,000 accounts for cash on hand, inventory stores, payables and receivables. There were no changes to this budget at First Interim.

Fund 67 – Property and Liability Deductible Fund

This fund is a self-insurance fund set up to separate monies received for property and liability deductibles from other operating funds of the district. *(Education Code Section 17566)*

FUND 67	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	-	25	25
Transfers In	-	-	-
Total Revenues	$ -	$ 25	$ 25
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	-	-	-
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ -	$ -	$ -
Net Increase (Decrease)	$ -	$ 25	$ 25
Beginning Fund Balance	$ -	$ 4,178	$ 4,178
Ending Fund Balance	**$ -**	**$ 4,203**	**$ 4,203**

The District maintains a $2,500 deductible liability insurance policy with SISC (Self Insurance Schools of California). This fund is used as a small reserve to make the deductible payment for lost, stolen or damaged district property. There were no changes to this budget at First Interim.

Fund 68 – Medical Insurance Clearing Fund

This fund is a self-insurance fund set up to separate monies received for property and liability deductibles from other operating funds of the district. *(Education Code Section 17566)*

FUND 68	Increase (Decrease)	2017-18 First Interim	2017-18 Adopted Budget
Revenues			
LCFF Sources	$ -	$ -	$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	-	5,345,292	5,345,292
Transfers In	-	-	-
Total Revenues	$ -	$ 5,345,292	$ 5,345,292
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classfied Salaries	-		
Employee Benefits	-		
Books and Supplies	-	-	-
Services and Other Operating Exp	(25)	5,341,792	5,341,767
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	$ (25)	$ 5,341,792	$ 5,341,767
Net Increase (Decrease)	$ 25	$ 3,500	$ 3,525
Beginning Fund Balance	$ -	$ 1,104,445	$ 1,104,445
Ending Fund Balance	**$ 25**	**$ 1,107,945**	**$ 1,107,970**

The District uses this fund to accumulate employer and employee payroll contributions for health insurance. Payments to health insurance vendors are then made from this Fund, including retiree purchases for insurance. Employees contribute for ten months during the school year and do not contribute in July and August which is why there will always be a balance at year end to pay July and August premiums to SISC. Projections in this budget are made based on SISC rates and GUSD employee participation.

SECTION II
SACS FORMS

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 06, 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: Conrad L. Tedeschi, CPA, CPFO Telephone: 805-681-1200 x205

Title: Assistant Superintendent Fiscal Services E-mail: ctedeschi@goleta.k12.ca.us

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

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	39,235,756.00	39,235,756.00	2,477,446.62	40,354,716.00	1,118,960.00	2.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	620,913.00	620,913.00	201,762.22	1,134,891.00	513,978.00	82.8%
4) Other Local Revenue		8600-8799	1,534,352.00	1,534,352.00	497,661.74	1,771,750.00	237,398.00	15.5%
5) TOTAL, REVENUES			41,391,021.00	41,391,021.00	3,176,870.58	43,261,357.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,218,665.00	20,218,657.06	4,182,268.19	19,585,950.89	632,706.17	3.1%
2) Classified Salaries		2000-2999	5,683,021.00	5,683,005.88	1,743,646.74	6,008,084.64	(325,078.76)	-5.7%
3) Employee Benefits		3000-3999	6,074,476.00	6,074,359.13	1,434,182.73	6,370,087.79	(295,728.66)	-4.9%
4) Books and Supplies		4000-4999	2,817,955.00	2,817,955.00	1,718,366.78	3,321,333.52	(503,378.52)	-17.9%
5) Services and Other Operating Expenditures		5000-5999	1,900,245.00	1,900,245.00	705,422.06	1,966,094.32	(65,849.32)	-3.5%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	23,329.58	163,330.00	(123,330.00)	-308.3%
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	(12,697.00)	(12,697.00)	0.00	(10,322.00)	(2,375.00)	18.7%
9) TOTAL, EXPENDITURES			36,721,665.00	36,721,525.07	9,807,216.08	37,404,559.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,669,356.00	4,669,495.93	(6,630,345.50)	5,856,797.84		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	225,000.00	225,000.00	0.00	225,000.00	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	(7,790,732.00)	(7,790,732.00)	0.00	(7,708,158.04)	82,573.96	-1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,015,732.00)	(8,015,732.00)	0.00	(7,933,158.04)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,346,376.00)	(3,346,236.07)	(6,630,345.50)	(2,076,360.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,271,892.91	8,830,196.00		11,271,892.91	2,441,696.91	27.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,271,892.91	8,830,196.00		11,271,892.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,271,892.91	8,830,196.00		11,271,892.91		
2) Ending Balance, June 30 (E + F1e)			7,925,516.91	5,483,959.93		9,195,532.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,203,596.00	1,203,596.00		1,718,155.57		
Balance of One-Time Funds - To Be al	0000	9780				*1,585,518.00*		
Reserve for Science curriculum adoptic	1400	9780				*132,637.57*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	6,721,920.91	4,280,363.93		7,477,377.14		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	2,278,858.00	2,278,858.00	638,080.00	2,278,858.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	687,734.00	687,734.00	177,408.00	687,734.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	180,886.00	180,886.00	0.00	180,886.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	30,989,186.00	30,989,186.00	0.00	31,335,842.00	346,656.00	1.1%
Unsecured Roll Taxes		8042	1,552,572.00	1,552,572.00	1,661,958.62	1,661,959.00	109,387.00	7.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,546,520.00	3,546,520.00	0.00	4,209,437.00	662,917.00	18.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			39,235,756.00	39,235,756.00	2,477,446.62	40,354,716.00	1,118,960.00	2.9%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			39,235,756.00	39,235,756.00	2,477,446.62	40,354,716.00	1,118,960.00	2.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	100,717.00	100,717.00	0.00	606,455.00	505,738.00	502.1%
Lottery - Unrestricted and Instructional Materials		8560	513,436.00	513,436.00	187,656.32	498,436.00	(15,000.00)	-2.9%
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	6,760.00	6,760.00	14,105.90	30,000.00	23,240.00	343.8%
TOTAL, OTHER STATE REVENUE			620,913.00	620,913.00	201,762.22	1,134,891.00	513,978.00	82.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	734,750.00	734,750.00	241,064.49	734,750.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	32,557.39	60,000.00	20,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	755,602.00	755,602.00	224,039.86	973,000.00	217,398.00	28.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,534,352.00	1,534,352.00	497,661.74	1,771,750.00	237,398.00	15.5%
TOTAL, REVENUES			41,391,021.00	41,391,021.00	3,176,870.58	43,261,357.00	1,870,336.00	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)
Certificated Teachers' Salaries		1100	17,390,718.00	17,390,715.87	3,318,874.84	16,690,180.78	700,535.09	4.0%
Certificated Pupil Support Salaries		1200	840,856.00	840,855.01	175,028.38	875,141.90	(34,286.89)	-4.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,986,091.00	1,986,086.18	686,430.78	2,016,619.02	(30,532.84)	-1.5%
Other Certificated Salaries		1900	1,000.00	1,000.00	1,934.19	4,009.19	(3,009.19)	-300.9%
TOTAL, CERTIFICATED SALARIES			20,218,665.00	20,218,657.06	4,182,268.19	19,585,950.89	632,706.17	3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,500.00	4,500.00	0.00	0.00	4,500.00	100.0%
Classified Support Salaries		2200	2,049,981.00	2,049,977.16	683,192.90	2,045,110.94	4,866.22	0.2%
Classified Supervisors' and Administrators' Salaries		2300	258,992.00	258,990.12	86,130.24	258,790.68	199.44	0.1%
Clerical, Technical and Office Salaries		2400	2,314,985.00	2,314,976.92	678,245.75	2,388,786.43	(73,809.51)	-3.2%
Other Classified Salaries		2900	1,054,563.00	1,054,561.68	296,077.85	1,315,396.59	(260,834.91)	-24.7%
TOTAL, CLASSIFIED SALARIES			5,683,021.00	5,683,005.88	1,743,646.74	6,008,084.64	(325,078.76)	-5.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,652,737.00	2,652,727.45	589,250.03	2,818,674.65	(165,947.20)	-6.3%
PERS		3201-3202	688,698.00	688,684.38	230,430.15	768,592.14	(79,907.76)	-11.6%
OASDI/Medicare/Alternative		3301-3302	637,751.00	637,719.16	183,361.55	698,468.78	(60,749.62)	-9.5%
Health and Welfare Benefits		3401-3402	1,630,972.00	1,630,963.95	325,101.03	1,590,110.67	40,853.28	2.5%
Unemployment Insurance		3501-3502	11,248.00	11,222.70	2,793.51	11,965.06	(742.36)	-6.6%
Workers' Compensation		3601-3602	453,070.00	453,041.49	103,246.46	482,276.49	(29,235.00)	-6.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,074,476.00	6,074,359.13	1,434,182.73	6,370,087.79	(295,728.66)	-4.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,510,000.00	1,510,000.00	1,247,181.62	1,500,800.00	9,200.00	0.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	868,471.00	868,471.00	263,240.29	1,178,002.18	(309,531.18)	-35.6%
Noncapitalized Equipment		4400	427,484.00	427,484.00	200,861.88	621,531.34	(194,047.34)	-45.4%
Food		4700	12,000.00	12,000.00	7,082.99	21,000.00	(9,000.00)	-75.0%
TOTAL, BOOKS AND SUPPLIES			2,817,955.00	2,817,955.00	1,718,366.78	3,321,333.52	(503,378.52)	-17.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Travel and Conferences		5200	71,600.00	71,600.00	15,343.75	73,626.52	(2,026.52)	-2.8%
Dues and Memberships		5300	30,550.00	30,550.00	35,072.00	30,550.00	0.00	0.0%
Insurance		5400-5450	219,360.00	219,360.00	224,205.73	219,360.00	0.00	0.0%
Operations and Housekeeping Services		5500	730,000.00	730,000.00	181,906.77	730,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,500.00	102,500.00	69,260.78	112,500.00	(10,000.00)	-9.8%
Transfers of Direct Costs		5710	0.00	0.00	(468.00)	(1,000.00)	1,000.00	New
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	624,975.00	624,975.00	132,752.58	680,247.80	(55,272.80)	-8.8%
Communications		5900	101,260.00	101,260.00	47,348.45	100,810.00	450.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,900,245.00	1,900,245.00	705,422.06	1,966,094.32	(65,849.32)	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	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	100,000.00	(100,000.00)	New
Equipment Replacement		6500	40,000.00	40,000.00	23,329.58	63,330.00	(23,330.00)	-58.3%
TOTAL, CAPITAL OUTLAY			40,000.00	40,000.00	23,329.58	163,330.00	(123,330.00)	-308.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(12,697.00)	(12,697.00)	0.00	(10,322.00)	(2,375.00)	18.7%
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			(12,697.00)	(12,697.00)	0.00	(10,322.00)	(2,375.00)	18.7%
TOTAL, EXPENDITURES			36,721,665.00	36,721,525.07	9,807,216.08	37,404,559.16	(683,034.09)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(7,790,732.00)	(7,790,732.00)	0.00	(7,708,158.04)	82,573.96	-1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,790,732.00)	(7,790,732.00)	0.00	(7,708,158.04)	82,573.96	-1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,015,732.00)	(8,015,732.00)	0.00	(7,933,158.04)	82,573.96	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	727,583.00	727,583.00	0.00	716,426.00	(11,157.00)	-1.5%
2) Federal Revenue		8100-8299	1,320,209.00	1,320,209.00	646,892.00	1,309,108.00	(11,101.00)	-0.8%
3) Other State Revenue		8300-8599	1,554,457.00	1,554,457.00	315,194.18	1,040,680.00	(513,777.00)	-33.1%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	309,556.39	1,050,297.00	950,297.00	950.3%
5) TOTAL, REVENUES			3,702,249.00	3,702,249.00	1,271,642.57	4,116,511.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,069,672.00	4,069,667.27	877,708.12	4,181,521.72	(111,854.45)	-2.7%
2) Classified Salaries		2000-2999	3,953,020.00	3,953,011.57	1,054,829.62	4,026,187.82	(73,176.25)	-1.9%
3) Employee Benefits		3000-3999	2,150,305.00	2,150,227.56	505,658.95	2,229,883.27	(79,655.71)	-3.7%
4) Books and Supplies		4000-4999	764,223.00	764,223.00	207,425.11	970,731.40	(206,508.40)	-27.0%
5) Services and Other Operating Expenditures		5000-5999	778,635.00	778,635.00	168,225.38	918,773.76	(140,138.76)	-18.0%
6) Capital Outlay		6000-6999	18,500.00	18,500.00	0.00	28,500.00	(10,000.00)	-54.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,697.00	12,697.00	0.00	10,322.00	2,375.00	18.7%
9) TOTAL, EXPENDITURES			11,747,052.00	11,746,961.40	2,813,847.18	12,365,919.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,044,803.00)	(8,044,712.40)	(1,542,204.61)	(8,249,408.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	7,790,732.00	7,790,732.00	0.00	7,708,158.04	(82,573.96)	-1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,790,732.00	7,790,732.00	0.00	7,708,158.04		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(254,071.00)	(253,980.40)	(1,542,204.61)	(541,250.93)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,150,537.88	820,983.00		1,150,537.88	329,554.88	40.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,150,537.88	820,983.00		1,150,537.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,150,537.88	820,983.00		1,150,537.88		
2) Ending Balance, June 30 (E + F1e)			896,466.88	567,002.60		609,286.95		
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	896,466.88	567,002.60		734,165.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(124,878.74)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	727,583.00	727,583.00	0.00	716,426.00	(11,157.00)	-1.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			727,583.00	727,583.00	0.00	716,426.00	(11,157.00)	-1.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	575,578.00	575,578.00	479,695.00	586,182.00	10,604.00	1.8%
Special Education Discretionary Grants		8182	109,118.00	109,118.00	11,264.00	134,226.00	25,108.00	23.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	387,804.00	387,804.00	104,891.00	393,710.00	5,906.00	1.5%
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	128,000.00	128,000.00	36,829.00	83,499.00	(44,501.00)	-34.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	12,519.00	12,519.00	14,213.00	12,519.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	107,190.00	107,190.00	0.00	98,972.00	(8,218.00)	-7.7%
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%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,320,209.00	1,320,209.00	646,892.00	1,309,108.00	(11,101.00)	-0.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	565,393.00	565,393.00	0.00	0.00	(565,393.00)	-100.0%
Prior Years	6500	8319	0.00	0.00	(3.00)	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 Materia		8560	150,389.00	150,389.00	182,403.22	150,389.00	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	417,600.00	417,600.00	37,627.55	450,273.00	32,673.00	7.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	140,720.00	140,720.00	0.00	140,720.00	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	280,355.00	280,355.00	95,166.41	299,298.00	18,943.00	6.8%
TOTAL, OTHER STATE REVENUE			1,554,457.00	1,554,457.00	315,194.18	1,040,680.00	(513,777.00)	-33.1%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	100,000.00	100,000.00	68,627.39	403,040.00	303,040.00	303.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	240,929.00	647,257.00	647,257.00	New
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	309,556.39	1,050,297.00	950,297.00	950.3%
TOTAL, REVENUES			3,702,249.00	3,702,249.00	1,271,642.57	4,116,511.00	414,262.00	11.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,595,547.00	3,595,545.24	747,048.39	3,696,520.71	(100,975.47)	-2.8%
Certificated Pupil Support Salaries		1200	288,215.00	288,212.99	68,690.05	299,091.97	(10,878.98)	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	106,269.00	106,268.04	35,422.68	106,268.04	0.00	0.0%
Other Certificated Salaries		1900	79,641.00	79,641.00	26,547.00	79,641.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,069,672.00	4,069,667.27	877,708.12	4,181,521.72	(111,854.45)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,720,676.00	2,720,673.22	630,415.70	2,672,922.59	47,750.63	1.8%
Classified Support Salaries		2200	653,511.00	653,509.36	242,153.84	669,472.01	(15,962.65)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	133,584.00	133,584.00	44,528.04	133,584.08	(0.08)	0.0%
Clerical, Technical and Office Salaries		2400	198,842.00	198,840.08	66,594.71	199,119.04	(278.96)	-0.1%
Other Classified Salaries		2900	246,407.00	246,404.91	71,137.33	351,090.10	(104,685.19)	-42.5%
TOTAL, CLASSIFIED SALARIES			3,953,020.00	3,953,011.57	1,054,829.62	4,026,187.82	(73,176.25)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	502,185.00	502,175.34	116,866.18	565,105.54	(62,930.20)	-12.5%
PERS		3201-3202	602,716.00	602,708.40	157,556.39	607,355.75	(4,647.35)	-0.8%
OASDI/Medicare/Alternative		3301-3302	348,328.00	348,305.35	91,665.27	361,392.46	(13,087.11)	-3.8%
Health and Welfare Benefits		3401-3402	545,043.00	545,037.25	103,083.94	534,744.90	10,292.35	1.9%
Unemployment Insurance		3501-3502	3,679.00	3,662.83	917.49	3,905.59	(242.76)	-6.6%
Workers' Compensation		3601-3602	148,354.00	148,338.39	35,569.68	157,379.03	(9,040.64)	-6.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,150,305.00	2,150,227.56	505,658.95	2,229,883.27	(79,655.71)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	711,523.00	711,523.00	180,040.12	894,523.40	(183,000.40)	-25.7%
Noncapitalized Equipment		4400	52,700.00	52,700.00	27,384.99	76,208.00	(23,508.00)	-44.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			764,223.00	764,223.00	207,425.11	970,731.40	(206,508.40)	-27.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	58,081.00	58,081.00	15,071.92	56,992.00	1,089.00	1.9%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	7,175.00	7,175.00	7,175.00	7,175.00	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	109,100.00	109,100.00	41,981.02	109,100.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	468.00	1,000.00	(1,000.00)	New
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	601,999.00	601,999.00	103,268.83	742,226.76	(140,227.76)	-23.3%
Communications		5900	2,280.00	2,280.00	260.61	2,280.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			778,635.00	778,635.00	168,225.38	918,773.76	(140,138.76)	-18.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.00	15,000.00	(10,000.00)	-200.0%
Equipment Replacement		6500	13,500.00	13,500.00	0.00	13,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,500.00	18,500.00	0.00	28,500.00	(10,000.00)	-54.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	12,697.00	12,697.00	0.00	10,322.00	2,375.00	18.7%
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			12,697.00	12,697.00	0.00	10,322.00	2,375.00	18.7%
TOTAL, EXPENDITURES			11,747,052.00	11,746,961.40	2,813,847.18	12,365,919.97	(618,958.57)	-5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	7,790,732.00	7,790,732.00	0.00	7,708,158.04	(82,573.96)	-1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,790,732.00	7,790,732.00	0.00	7,708,158.04	(82,573.96)	-1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,790,732.00	7,790,732.00	0.00	7,708,158.04	82,573.96	-1.1%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	39,963,339.00	39,963,339.00	2,477,446.62	41,071,142.00	1,107,803.00	2.8%
2) Federal Revenue		8100-8299	1,320,209.00	1,320,209.00	646,892.00	1,309,108.00	(11,101.00)	-0.8%
3) Other State Revenue		8300-8599	2,175,370.00	2,175,370.00	516,956.40	2,175,571.00	201.00	0.0%
4) Other Local Revenue		8600-8799	1,634,352.00	1,634,352.00	807,218.13	2,822,047.00	1,187,695.00	72.7%
5) TOTAL, REVENUES			45,093,270.00	45,093,270.00	4,448,513.15	47,377,868.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,288,337.00	24,288,324.33	5,059,976.31	23,767,472.61	520,851.72	2.1%
2) Classified Salaries		2000-2999	9,636,041.00	9,636,017.45	2,798,476.36	10,034,272.46	(398,255.01)	-4.1%
3) Employee Benefits		3000-3999	8,224,781.00	8,224,586.69	1,939,841.68	8,599,971.06	(375,384.37)	-4.6%
4) Books and Supplies		4000-4999	3,582,178.00	3,582,178.00	1,925,791.89	4,292,064.92	(709,886.92)	-19.8%
5) Services and Other Operating Expenditures		5000-5999	2,678,880.00	2,678,880.00	873,647.44	2,884,868.08	(205,988.08)	-7.7%
6) Capital Outlay		6000-6999	58,500.00	58,500.00	23,329.58	191,830.00	(133,330.00)	-227.9%
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			48,468,717.00	48,468,486.47	12,621,063.26	49,770,479.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,375,447.00)	(3,375,216.47)	(8,172,550.11)	(2,392,611.13)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	225,000.00	225,000.00	0.00	225,000.00	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			(225,000.00)	(225,000.00)	0.00	(225,000.00)		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,600,447.00)	(3,600,216.47)	(8,172,550.11)	(2,617,611.13)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,422,430.79	9,651,179.00		12,422,430.79	2,771,251.79	28.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,422,430.79	9,651,179.00		12,422,430.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,422,430.79	9,651,179.00		12,422,430.79		
2) Ending Balance, June 30 (E + F1e)			8,821,983.79	6,050,962.53		9,804,819.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	896,466.88	567,002.60		734,165.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,203,596.00	1,203,596.00		1,718,155.57		
Balance of One-Time Funds - To Be al	0000	9780				*1,585,518.00*		
Reserve for Science curriculum adoptic	1400	9780				*132,637.57*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	6,721,920.91	4,280,363.93		7,352,498.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	2,278,858.00	2,278,858.00	638,080.00	2,278,858.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	687,734.00	687,734.00	177,408.00	687,734.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	180,886.00	180,886.00	0.00	180,886.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	30,989,186.00	30,989,186.00	0.00	31,335,842.00	346,656.00	1.1%
Unsecured Roll Taxes		8042	1,552,572.00	1,552,572.00	1,661,958.62	1,661,959.00	109,387.00	7.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,546,520.00	3,546,520.00	0.00	4,209,437.00	662,917.00	18.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			39,235,756.00	39,235,756.00	2,477,446.62	40,354,716.00	1,118,960.00	2.9%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	727,583.00	727,583.00	0.00	716,426.00	(11,157.00)	-1.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			39,963,339.00	39,963,339.00	2,477,446.62	41,071,142.00	1,107,803.00	2.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	575,578.00	575,578.00	479,695.00	586,182.00	10,604.00	1.8%
Special Education Discretionary Grants		8182	109,118.00	109,118.00	11,264.00	134,226.00	25,108.00	23.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	387,804.00	387,804.00	104,891.00	393,710.00	5,906.00	1.5%
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	128,000.00	128,000.00	36,829.00	83,499.00	(44,501.00)	-34.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	12,519.00	12,519.00	14,213.00	12,519.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	107,190.00	107,190.00	0.00	98,972.00	(8,218.00)	-7.7%
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%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,320,209.00	1,320,209.00	646,892.00	1,309,108.00	(11,101.00)	-0.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	565,393.00	565,393.00	0.00	0.00	(565,393.00)	-100.0%
Prior Years	6500	8319	0.00	0.00	(3.00)	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	100,717.00	100,717.00	0.00	606,455.00	505,738.00	502.1%
Lottery - Unrestricted and Instructional Materia		8560	663,825.00	663,825.00	370,059.54	648,825.00	(15,000.00)	-2.3%
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	417,600.00	417,600.00	37,627.55	450,273.00	32,673.00	7.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	140,720.00	140,720.00	0.00	140,720.00	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	287,115.00	287,115.00	109,272.31	329,298.00	42,183.00	14.7%
TOTAL, OTHER STATE REVENUE			2,175,370.00	2,175,370.00	516,956.40	2,175,571.00	201.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	734,750.00	734,750.00	241,064.49	734,750.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	32,557.39	60,000.00	20,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	855,602.00	855,602.00	292,667.25	1,376,040.00	520,438.00	60.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	240,929.00	647,257.00	647,257.00	New
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,634,352.00	1,634,352.00	807,218.13	2,822,047.00	1,187,695.00	72.7%
TOTAL, REVENUES			45,093,270.00	45,093,270.00	4,448,513.15	47,377,868.00	2,284,598.00	5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	20,986,265.00	20,986,261.11	4,065,923.23	20,386,701.49	599,559.62	2.9%
Certificated Pupil Support Salaries		1200	1,129,071.00	1,129,068.00	243,718.43	1,174,233.87	(45,165.87)	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,092,360.00	2,092,354.22	721,853.46	2,122,887.06	(30,532.84)	-1.5%
Other Certificated Salaries		1900	80,641.00	80,641.00	28,481.19	83,650.19	(3,009.19)	-3.7%
TOTAL, CERTIFICATED SALARIES			24,288,337.00	24,288,324.33	5,059,976.31	23,767,472.61	520,851.72	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,725,176.00	2,725,173.22	630,415.70	2,672,922.59	52,250.63	1.9%
Classified Support Salaries		2200	2,703,492.00	2,703,486.52	925,346.74	2,714,582.95	(11,096.43)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	392,576.00	392,574.12	130,658.28	392,374.76	199.36	0.1%
Clerical, Technical and Office Salaries		2400	2,513,827.00	2,513,817.00	744,840.46	2,587,905.47	(74,088.47)	-2.9%
Other Classified Salaries		2900	1,300,970.00	1,300,966.59	367,215.18	1,666,486.69	(365,520.10)	-28.1%
TOTAL, CLASSIFIED SALARIES			9,636,041.00	9,636,017.45	2,798,476.36	10,034,272.46	(398,255.01)	-4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,154,922.00	3,154,902.79	706,116.21	3,383,780.19	(228,877.40)	-7.3%
PERS		3201-3202	1,291,414.00	1,291,392.78	387,986.54	1,375,947.89	(84,555.11)	-6.5%
OASDI/Medicare/Alternative		3301-3302	986,079.00	986,024.51	275,026.82	1,059,861.24	(73,836.73)	-7.5%
Health and Welfare Benefits		3401-3402	2,176,015.00	2,176,001.20	428,184.97	2,124,855.57	51,145.63	2.4%
Unemployment Insurance		3501-3502	14,927.00	14,885.53	3,711.00	15,870.65	(985.12)	-6.6%
Workers' Compensation		3601-3602	601,424.00	601,379.88	138,816.14	639,655.52	(38,275.64)	-6.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,224,781.00	8,224,586.69	1,939,841.68	8,599,971.06	(375,384.37)	-4.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,510,000.00	1,510,000.00	1,247,181.62	1,500,800.00	9,200.00	0.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,579,994.00	1,579,994.00	443,280.41	2,072,525.58	(492,531.58)	-31.2%
Noncapitalized Equipment		4400	480,184.00	480,184.00	228,246.87	697,739.34	(217,555.34)	-45.3%
Food		4700	12,000.00	12,000.00	7,082.99	21,000.00	(9,000.00)	-75.0%
TOTAL, BOOKS AND SUPPLIES			3,582,178.00	3,582,178.00	1,925,791.89	4,292,064.92	(709,886.92)	-19.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Travel and Conferences		5200	129,681.00	129,681.00	30,415.67	130,618.52	(937.52)	-0.7%
Dues and Memberships		5300	30,550.00	30,550.00	35,072.00	30,550.00	0.00	0.0%
Insurance		5400-5450	226,535.00	226,535.00	231,380.73	226,535.00	0.00	0.0%
Operations and Housekeeping Services		5500	730,000.00	730,000.00	181,906.77	730,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,600.00	211,600.00	111,241.80	221,600.00	(10,000.00)	-4.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,226,974.00	1,226,974.00	236,021.41	1,422,474.56	(195,500.56)	-15.9%
Communications		5900	103,540.00	103,540.00	47,609.06	103,090.00	450.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,678,880.00	2,678,880.00	873,647.44	2,884,868.08	(205,988.08)	-7.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.00	115,000.00	(110,000.00)	-2200.0%
Equipment Replacement		6500	53,500.00	53,500.00	23,329.58	76,830.00	(23,330.00)	-43.6%
TOTAL, CAPITAL OUTLAY			58,500.00	58,500.00	23,329.58	191,830.00	(133,330.00)	-227.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			48,468,717.00	48,468,486.47	12,621,063.26	49,770,479.13	(1,301,992.66)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(225,000.00)	(225,000.00)	0.00	(225,000.00)	0.00	0.0%

Resource	Description	2017-18 Projected Year Totals
5640	Medi-Cal Billing Option	350,590.12
6230	California Clean Energy Jobs Act	271,711.59
9010	Other Restricted Local	111,863.98
Total, Restricted Balance		734,165.69

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	291,230.00	291,230.00	109,746.00	291,230.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	24,249.11	25,200.00	25,000.00	12500.0%
5) TOTAL, REVENUES			291,430.00	291,430.00	133,995.11	316,430.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	94,462.00	94,462.00	18,892.40	94,542.00	(80.00)	-0.1%
2) Classified Salaries		2000-2999	101,431.00	101,429.23	25,584.54	117,548.49	(16,119.26)	-15.9%
3) Employee Benefits		3000-3999	72,856.00	72,847.68	14,733.80	70,658.26	2,189.42	3.0%
4) Books and Supplies		4000-4999	7,681.00	7,681.00	8,573.57	19,681.00	(12,000.00)	-156.2%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	15,000.00	268.83	14,000.25	999.75	6.7%
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			291,430.00	291,419.91	68,053.14	316,430.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	10.09	65,941.97	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	10.09	65,941.97	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	10.09		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	10.09		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	291,230.00	291,230.00	109,746.00	291,230.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			291,230.00	291,230.00	109,746.00	291,230.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	145.12	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	12,000.00	12,000.00	12,000.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	12,103.99	13,000.00	13,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	24,249.11	25,200.00	25,000.00	12500.0%
TOTAL, REVENUES			291,430.00	291,430.00	133,995.11	316,430.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	80.00	(80.00)	New
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	94,462.00	94,462.00	18,892.40	94,462.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			94,462.00	94,462.00	18,892.40	94,542.00	(80.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	93,021.00	93,020.02	23,394.08	109,138.03	(16,118.01)	-17.3%
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	5,874.00	5,873.74	1,618.62	5,873.74	0.00	0.0%
Other Classified Salaries		2900	2,536.00	2,535.47	571.84	2,536.72	(1.25)	0.0%
TOTAL, CLASSIFIED SALARIES			101,431.00	101,429.23	25,584.54	117,548.49	(16,119.26)	-15.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,284.00	9,283.11	1,856.62	9,294.65	(11.54)	-0.1%
PERS		3201-3202	19,251.00	19,249.85	4,602.71	21,383.11	(2,133.26)	-11.1%
OASDI/Medicare/Alternative		3301-3302	10,467.00	10,463.79	2,521.77	11,854.34	(1,390.55)	-13.3%
Health and Welfare Benefits		3401-3402	30,313.00	30,312.50	4,912.50	24,127.46	6,185.04	20.4%
Unemployment Insurance		3501-3502	87.00	85.64	20.32	96.82	(11.18)	-13.1%
Workers' Compensation		3601-3602	3,454.00	3,452.79	819.88	3,901.88	(449.09)	-13.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			72,856.00	72,847.68	14,733.80	70,658.26	2,189.42	3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,681.00	4,681.00	8,573.57	16,681.00	(12,000.00)	-256.4%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,681.00	7,681.00	8,573.57	19,681.00	(12,000.00)	-156.2%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	14,000.00	14,000.00	268.83	13,000.25	999.75	7.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	268.83	14,000.25	999.75	6.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			291,430.00	291,419.91	68,053.14	316,430.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	911,000.00	911,000.00	42,209.37	911,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	70,000.00	70,000.00	3,251.19	70,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,600.00	500,600.00	104,014.20	508,600.00	8,000.00	1.6%
5) TOTAL, REVENUES			1,481,600.00	1,481,600.00	149,474.76	1,489,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	793,987.00	793,985.11	208,302.20	789,592.39	4,392.72	0.6%
3) Employee Benefits		3000-3999	233,029.00	233,027.15	58,912.25	238,133.46	(5,106.31)	-2.2%
4) Books and Supplies		4000-4999	528,000.00	528,000.00	120,474.46	528,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,500.00	40,500.00	17,128.12	30,500.00	10,000.00	24.7%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	10,000.00	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			1,605,516.00	1,605,512.26	404,817.03	1,596,225.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(123,916.00)	(123,912.26)	(255,342.27)	(106,625.85)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(123,916.00)	(123,912.26)	(255,342.27)	(106,625.85)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	290,048.48	269,298.00		290,048.48	20,750.48	7.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			290,048.48	269,298.00		290,048.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			290,048.48	269,298.00		290,048.48		
2) Ending Balance, June 30 (E + F1e)			166,132.48	145,385.74		183,422.63		
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	166,132.48	145,385.74		183,422.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	911,000.00	911,000.00	42,209.37	911,000.00	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%
TOTAL, FEDERAL REVENUE			911,000.00	911,000.00	42,209.37	911,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	70,000.00	70,000.00	3,251.19	70,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,000.00	70,000.00	3,251.19	70,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	500,000.00	500,000.00	97,044.65	500,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	600.00	488.02	600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	6,481.53	8,000.00	8,000.00	New
TOTAL, OTHER LOCAL REVENUE			500,600.00	500,600.00	104,014.20	508,600.00	8,000.00	1.6%
TOTAL, REVENUES			1,481,600.00	1,481,600.00	149,474.76	1,489,600.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	658,982.00	658,981.45	160,136.37	650,625.66	8,355.79	1.3%
Classified Supervisors' and Administrators' Salaries		2300	104,952.00	104,951.04	34,983.28	104,949.88	1.16	0.0%
Clerical, Technical and Office Salaries		2400	30,053.00	30,052.62	13,182.55	34,016.85	(3,964.23)	-13.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			793,987.00	793,985.11	208,302.20	789,592.39	4,392.72	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	99,465.00	99,464.56	27,513.28	104,437.94	(4,973.38)	-5.0%
OASDI/Medicare/Alternative		3301-3302	55,437.00	55,436.50	14,647.44	55,125.28	311.22	0.6%
Health and Welfare Benefits		3401-3402	63,162.00	63,161.91	12,797.67	63,690.19	(528.28)	-0.8%
Unemployment Insurance		3501-3502	363.00	362.28	95.78	360.14	2.14	0.6%
Workers' Compensation		3601-3602	14,602.00	14,601.90	3,858.08	14,519.91	81.99	0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			233,029.00	233,027.15	58,912.25	238,133.46	(5,106.31)	-2.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,000.00	12,000.00	4,895.33	12,000.00	0.00	0.0%
Noncapitalized Equipment		4400	6,000.00	6,000.00	2,100.00	6,000.00	0.00	0.0%
Food		4700	510,000.00	510,000.00	113,479.13	510,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			528,000.00	528,000.00	120,474.46	528,000.00	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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	2,500.00	561.22	2,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	4,549.00	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	18,000.00	18,000.00	9,251.77	18,000.00	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	20,000.00	20,000.00	2,766.13	10,000.00	10,000.00	50.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,500.00	40,500.00	17,128.12	30,500.00	10,000.00	24.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,605,516.00	1,605,512.26	404,817.03	1,596,225.85		

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

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	183,422.63
Total, Restricted Balance		183,422.63

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	3,175.40	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	3,175.40	2,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	430,000.00	430,000.00	1,500.00	430,000.00	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			430,000.00	430,000.00	1,500.00	430,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(427,500.00)	(427,500.00)	1,675.40	(427,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	225,000.00	225,000.00	0.00	225,000.00	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			225,000.00	225,000.00	0.00	225,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(202,500.00)	(202,500.00)	1,675.40	(202,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,277,215.74	1,242,139.00		1,277,215.74	35,076.74	2.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,277,215.74	1,242,139.00		1,277,215.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,277,215.74	1,242,139.00		1,277,215.74		
2) Ending Balance, June 30 (E + F1e)			1,074,715.74	1,039,639.00		1,074,715.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,074,715.74	1,039,639.00		1,074,715.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	3,175.40	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	3,175.40	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	3,175.40	2,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	180,000.00	180,000.00	0.00	180,000.00	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	250,000.00	250,000.00	1,500.00	250,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			430,000.00	430,000.00	1,500.00	430,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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			430,000.00	430,000.00	1,500.00	430,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			225,000.00	225,000.00	0.00	225,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	205,000.00	205,000.00	449,702.03	605,000.00	400,000.00	195.1%
5) TOTAL, REVENUES			205,000.00	205,000.00	449,702.03	605,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	315,000.00	315,000.00	57,045.41	315,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	55,000.00	55,000.00	0.00	55,000.00	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			370,000.00	370,000.00	57,045.41	370,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(165,000.00)	(165,000.00)	392,656.62	235,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(165,000.00)	(165,000.00)	392,656.62	235,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,623,152.11	2,339,286.00		2,623,152.11	283,866.11	12.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,623,152.11	2,339,286.00		2,623,152.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,623,152.11	2,339,286.00		2,623,152.11		
2) Ending Balance, June 30 (E + F1e)			2,458,152.11	2,174,286.00		2,858,152.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	2,458,152.11	2,174,286.00		2,858,152.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,000.00	5,000.00	6,767.67	5,000.00	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	200,000.00	200,000.00	442,934.36	600,000.00	400,000.00	200.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			205,000.00	205,000.00	449,702.03	605,000.00	400,000.00	195.1%
TOTAL, REVENUES			205,000.00	205,000.00	449,702.03	605,000.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	55,057.12	50,000.00	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	265,000.00	265,000.00	1,988.29	265,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			315,000.00	315,000.00	57,045.41	315,000.00	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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,000.00	55,000.00	0.00	55,000.00	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			370,000.00	370,000.00	57,045.41	370,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,132.00	7,132.00	0.00	7,132.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,583,598.00	1,583,598.00	3,136.77	1,583,598.00	0.00	0.0%
5) TOTAL, REVENUES			1,590,730.00	1,590,730.00	3,136.77	1,590,730.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,654,385.00	1,654,385.00	1,352,635.00	1,654,385.00	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			1,654,385.00	1,654,385.00	1,352,635.00	1,654,385.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,655.00)	(63,655.00)	(1,349,498.23)	(63,655.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,655.00)	(63,655.00)	(1,349,498.23)	(63,655.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,158,659.58	2,123,176.00		2,158,659.58	35,483.58	1.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,158,659.58	2,123,176.00		2,158,659.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,158,659.58	2,123,176.00		2,158,659.58		
2) Ending Balance, June 30 (E + F1e)			2,095,004.58	2,059,521.00		2,095,004.58		
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	2,095,004.58	2,059,521.00		2,095,004.58		
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	7,132.00	7,132.00	0.00	7,132.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,132.00	7,132.00	0.00	7,132.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	1,446,097.00	1,446,097.00	0.00	1,446,097.00	0.00	0.0%
Unsecured Roll		8612	87,501.00	87,501.00	0.00	87,501.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	44,000.00	44,000.00	0.00	44,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	3,136.77	6,000.00	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%
TOTAL, OTHER LOCAL REVENUE			1,583,598.00	1,583,598.00	3,136.77	1,583,598.00	0.00	0.0%
TOTAL, REVENUES			1,590,730.00	1,590,730.00	3,136.77	1,590,730.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	985,000.00	985,000.00	1,025,000.00	985,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	669,385.00	669,385.00	327,635.00	669,385.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,654,385.00	1,654,385.00	1,352,635.00	1,654,385.00	0.00	0.0%
TOTAL, EXPENDITURES			1,654,385.00	1,654,385.00	1,352,635.00	1,654,385.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
5) TOTAL, REVENUES			275,000.00	275,000.00	0.00	275,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	275,000.00	275,000.00	58,222.23	275,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			275,000.00	275,000.00	58,222.23	275,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(58,222.23)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(58,222.23)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	80,000.00	80,000.00		80,000.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,000.00	80,000.00		80,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			80,000.00	80,000.00		80,000.00		
2) Ending Net Position, June 30 (E + F1e)			80,000.00	80,000.00		80,000.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	80,000.00	80,000.00		80,000.00		

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)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	275,000.00	275,000.00	0.00	275,000.00	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%
TOTAL, OTHER LOCAL REVENUE			275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
TOTAL, REVENUES			275,000.00	275,000.00	0.00	275,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	275,000.00	275,000.00	58,222.23	275,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			275,000.00	275,000.00	58,222.23	275,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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 - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			275,000.00	275,000.00	58,222.23	275,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,345,317.00	5,345,317.00	1,072,416.35	5,345,317.00	0.00	0.0%
5) TOTAL, REVENUES			5,345,317.00	5,345,317.00	1,072,416.35	5,345,317.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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 Expenses		5000-5999	5,341,792.00	5,341,792.00	1,635,260.32	5,341,792.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,341,792.00	5,341,792.00	1,635,260.32	5,341,792.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,525.00	3,525.00	(562,843.97)	3,525.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,525.00	3,525.00	(562,843.97)	3,525.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,108,623.39	1,069,378.00		1,108,623.39	39,245.39	3.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,108,623.39	1,069,378.00		1,108,623.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,108,623.39	1,069,378.00		1,108,623.39		
2) Ending Net Position, June 30 (E + F1e)			1,112,148.39	1,072,903.00		1,112,148.39		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,112,148.39	1,072,903.00		1,112,148.39		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,525.00	3,525.00	1,486.05	3,525.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	5,341,792.00	5,341,792.00	1,070,930.30	5,341,792.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,345,317.00	5,345,317.00	1,072,416.35	5,345,317.00	0.00	0.0%
TOTAL, REVENUES			5,345,317.00	5,345,317.00	1,072,416.35	5,345,317.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	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 - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,341,792.00	5,341,792.00	1,635,260.32	5,341,792.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,341,792.00	5,341,792.00	1,635,260.32	5,341,792.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			5,341,792.00	5,341,792.00	1,635,260.32	5,341,792.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,432.90	3,432.90	3,376.23	3,376.23	(56.67)	-2%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,432.90	3,432.90	3,376.23	3,376.23	(56.67)	-2%
5. District Funded County Program ADA						
a. County Community Schools	3.18	3.18	3.18	3.18	0.00	0%
b. Special Education-Special Day Class	0.56	0.56	0.56	0.56	0.00	0%
c. Special Education-NPS/LCI	2.72	2.72	2.72	2.72	0.00	0%
d. Special Education Extended Year	2.72	2.72	2.72	2.72	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)	9.18	9.18	9.18	9.18	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,442.08	3,442.08	3,385.41	3,385.41	(56.67)	-2%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2017-18 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	49,995,479.13
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,685,088.49
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	143,933.53
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	191,830.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	225,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				560,763.53
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	106,625.85
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				47,856,252.96

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		3,385.41
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,136.03

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	46,080,982.43	13,417.44
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	46,080,982.43	13,417.44
B. Required effort (Line A.2 times 90%)	41,472,884.19	12,075.70
C. Current year expenditures (Line I.E and Line II.B)	47,856,252.96	14,136.03
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 1,758,602.04
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 40,643,114.09

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.33%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,264,138.56
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	23,000.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	190,470.80
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,477,609.36
9.	Carry-Forward Adjustment (Part IV, Line F)	0.00
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,477,609.36
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	34,398,738.76
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,848,818.01
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,001,813.20
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	123,933.53
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	499,343.23
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,208,393.04
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	316,430.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,586,225.85
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	48,983,695.62
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	5.06%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	5.06%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	2,477,609.36
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	112,540.93
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.47%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.47%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.04%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	0.00

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	0.00

Approved indirect cost rate: 5.47%
Highest rate used in any program: 2.04%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	443,125.97	7,758.00	1.75%
01	4203	125,925.51	2,564.00	2.04%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	40,354,716.00	2.78%	41,474,666.00	2.78%	42,628,214.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,134,891.00	-44.56%	629,153.00	0.00%	629,153.00
4. Other Local Revenues	8600-8799	1,771,750.00	0.00%	1,771,750.00	0.00%	1,771,750.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,708,158.04)	12.84%	(8,698,175.00)	3.58%	(9,009,301.00)
6. Total (Sum lines A1 thru A5c)		35,553,198.96	-1.06%	35,177,394.00	2.39%	36,019,816.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,585,950.89		19,825,338.89
b. Step & Column Adjustment				239,388.00		241,783.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,585,950.89	1.22%	19,825,338.89	1.22%	20,067,121.89
2. Classified Salaries						
a. Base Salaries				6,008,084.64		6,110,650.64
b. Step & Column Adjustment				102,566.00		103,591.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,008,084.64	1.71%	6,110,650.64	1.70%	6,214,241.64
3. Employee Benefits	3000-3999	6,370,087.79	7.01%	6,816,688.00	6.62%	7,267,754.00
4. Books and Supplies	4000-4999	3,321,333.52	-51.44%	1,613,004.00	0.00%	1,613,004.00
5. Services and Other Operating Expenditures	5000-5999	1,966,094.32	0.00%	1,966,094.00	0.00%	1,966,094.00
6. Capital Outlay	6000-6999	163,330.00	-76.53%	38,330.00	0.00%	38,330.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,322.00)	0.00%	(10,322.00)	0.00%	(10,322.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	225,000.00	0.00%	225,000.00	0.00%	225,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		37,629,559.16	-2.78%	36,584,783.53	2.18%	37,381,223.53
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,076,360.20)		(1,407,389.53)		(1,361,407.53)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		11,271,892.91		9,195,532.71		7,788,143.18
2. Ending Fund Balance (Sum lines C and D1)		9,195,532.71		7,788,143.18		6,426,735.65
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,718,155.57		1,317,461.00		529,441.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	7,477,377.14		6,470,682.18		5,897,294.65
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,195,532.71		7,788,143.18		6,426,735.65

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	7,477,377.14		6,470,682.18		5,897,294.65
(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		0.00		
b. Reserve for Economic Uncertainties	9789	0.00		0.00		
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		7,477,377.14		6,470,682.18		5,897,294.65

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	716,426.00	0.00%	716,426.00	0.00%	716,426.00
2. Federal Revenues	8100-8299	1,309,108.00	0.00%	1,309,108.00	0.00%	1,309,108.00
3. Other State Revenues	8300-8599	1,040,680.00	-13.52%	899,960.00	0.00%	899,960.00
4. Other Local Revenues	8600-8799	1,050,297.00	0.00%	1,050,297.00	0.00%	1,050,297.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	7,708,158.04	12.84%	8,698,175.00	3.58%	9,009,301.00
6. Total (Sum lines A1 thru A5c)		11,824,669.04	7.18%	12,673,966.00	2.45%	12,985,092.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,181,521.72		4,284,894.92
b. Step & Column Adjustment				103,373.20		104,407.10
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	4,181,521.72	2.47%	4,284,894.92	2.44%	4,389,302.02
2. Classified Salaries						
a. Base Salaries				4,026,187.82		4,070,490.62
b. Step & Column Adjustment				44,302.80		44,745.90
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,026,187.82	1.10%	4,070,490.62	1.10%	4,115,236.52
3. Employee Benefits	3000-3999	2,229,883.27	7.19%	2,390,253.30	6.78%	2,552,226.30
4. Books and Supplies	4000-4999	970,731.40	0.00%	970,731.40	0.00%	970,731.40
5. Services and Other Operating Expenditures	5000-5999	918,773.76	0.00%	918,773.76	0.00%	918,773.76
6. Capital Outlay	6000-6999	28,500.00	0.00%	28,500.00	0.00%	28,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,322.00	0.00%	10,322.00	0.00%	10,322.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,365,919.97	2.49%	12,673,966.00	2.45%	12,985,092.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(541,250.93)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,150,537.88		609,286.95		609,286.95
2. Ending Fund Balance (Sum lines C and D1)		609,286.95		609,286.95		609,286.95
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	734,165.69		609,286.95		609,286.95
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	(124,878.74)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		609,286.95		609,286.95		609,286.95

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	41,071,142.00	2.73%	42,191,092.00	2.73%	43,344,640.00
2. Federal Revenues	8100-8299	1,309,108.00	0.00%	1,309,108.00	0.00%	1,309,108.00
3. Other State Revenues	8300-8599	2,175,571.00	-29.71%	1,529,113.00	0.00%	1,529,113.00
4. Other Local Revenues	8600-8799	2,822,047.00	0.00%	2,822,047.00	0.00%	2,822,047.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		47,377,868.00	1.00%	47,851,360.00	2.41%	49,004,908.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,767,472.61		24,110,233.81
b. Step & Column Adjustment				342,761.20		346,190.10
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	23,767,472.61	1.44%	24,110,233.81	1.44%	24,456,423.91
2. Classified Salaries						
a. Base Salaries				10,034,272.46		10,181,141.26
b. Step & Column Adjustment				146,868.80		148,336.90
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	10,034,272.46	1.46%	10,181,141.26	1.46%	10,329,478.16
3. Employee Benefits	3000-3999	8,599,971.06	7.06%	9,206,941.30	6.66%	9,819,980.30
4. Books and Supplies	4000-4999	4,292,064.92	-39.80%	2,583,735.40	0.00%	2,583,735.40
5. Services and Other Operating Expenditures	5000-5999	2,884,868.08	0.00%	2,884,867.76	0.00%	2,884,867.76
6. Capital Outlay	6000-6999	191,830.00	-65.16%	66,830.00	0.00%	66,830.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	225,000.00	0.00%	225,000.00	0.00%	225,000.00
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)		49,995,479.13	-1.47%	49,258,749.53	2.25%	50,366,315.53
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,617,611.13)		(1,407,389.53)		(1,361,407.53)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		12,422,430.79		9,804,819.66		8,397,430.13
2. Ending Fund Balance (Sum lines C and D1)		9,804,819.66		8,397,430.13		7,036,022.60
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	734,165.69		609,286.95		609,286.95
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	1,718,155.57		1,317,461.00		529,441.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	7,352,498.40		6,470,682.18		5,897,294.65
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,804,819.66		8,397,430.13		7,036,022.60

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	7,477,377.14		6,470,682.18		5,897,294.65
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(124,878.74)		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)		7,352,498.40		6,470,682.18		5,897,294.65
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.71%		13.14%		11.71%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Santa Barbara County SELPA						
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)		40,401,827.00		40,401,827.00		40,401,827.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		3,376.23		3,376.23		3,376.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		49,995,479.13		49,258,749.53		50,366,315.53
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)		49,995,479.13		49,258,749.53		50,366,315.53
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)		1,499,864.37		1,477,762.49		1,510,989.47
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)		1,499,864.37		1,477,762.49		1,510,989.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	225,000.00		
Fund Reconciliation								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					225,000.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	225,000.00	225,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	3,443.00	3,376.23		
Charter School	0.00	0.00		
Total ADA	**3,443.00**	**3,376.23**	**-1.9%**	**Met**
1st Subsequent Year (2018-19)				
District Regular	3,440.00	3,375.00		
Charter School				
Total ADA	**3,440.00**	**3,375.00**	**-1.9%**	**Met**
2nd Subsequent Year (2019-20)				
District Regular	3,440.00	3,375.00		
Charter School				
Total ADA	**3,440.00**	**3,375.00**	**-1.9%**	**Met**

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since 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 Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2017-18)				
District Regular	3,571	3,541		
Charter School				
Total Enrollment	**3,571**	**3,541**	**-0.8%**	**Met**
1st Subsequent Year (2018-19)				
District Regular	3,571	3,541		
Charter School				
Total Enrollment	**3,571**	**3,541**	**-0.8%**	**Met**
2nd Subsequent Year (2019-20)				
District Regular	3,571	3,541		
Charter School				
Total Enrollment	**3,571**	**3,541**	**-0.8%**	**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	3,568	3,701	
Charter School			
Total ADA/Enrollment	**3,568**	**3,701**	**96.4%**
Second Prior Year (2015-16)			
District Regular	3,541	3,684	
Charter School			
Total ADA/Enrollment	**3,541**	**3,684**	**96.1%**
First Prior Year (2016-17)			
District Regular	3,433	3,571	
Charter School	0		
Total ADA/Enrollment	**3,433**	**3,571**	**96.1%**
		Historical Average Ratio:	96.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.7%**

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 AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	3,376	3,541		
Charter School	0			
Total ADA/Enrollment	**3,376**	**3,541**	**95.3%**	**Met**
1st Subsequent Year (2018-19)				
District Regular	3,376	3,541		
Charter School				
Total ADA/Enrollment	**3,376**	**3,541**	**95.3%**	**Met**
2nd Subsequent Year (2019-20)				
District Regular	3,376	3,541		
Charter School				
Total ADA/Enrollment	**3,376**	**3,541**	**95.3%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2017-18)	39,963,339.00	40,354,716.00	1.0%	Met
1st Subsequent Year (2018-19)	41,059,921.00	42,191,092.00	2.8%	Not Met
2nd Subsequent Year (2019-20)	42,189,400.00	43,344,640.00	2.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Growth in local property taxes exceeded expectations of 3% and looks to come in over 5%. Being Basic Aid, this has a direct impact on LCFF revenues in the current and future years as the base for which growth will be derived is increased.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2014-15)	27,209,190.21	30,005,420.73	90.7%
Second Prior Year (2015-16)	30,037,094.66	33,367,670.10	90.0%
First Prior Year (2016-17)	31,455,263.76	34,416,237.54	91.4%
		Historical Average Ratio:	90.7%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**87.7% to 93.7%**	**87.7% to 93.7%**	**87.7% to 93.7%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2017-18)	31,964,123.32	37,404,559.16	85.5%	Not Met
1st Subsequent Year (2018-19)	32,752,677.53	36,359,783.53	90.1%	Met
2nd Subsequent Year (2019-20)	33,549,117.53	37,156,223.53	90.3%	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)

GUSD adopted a new ELA Curriculum in 2017-18 which resulted in a one-time non-salary expenditure of $1.2 million of unrestricted General Fund reserve that was recorded in the 4000s Object code. That expenditure is removed in the subsequent years.

6. CRITERION: Other Revenues and Expenditures

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

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

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
Current Year (2017-18)	1,320,209.00	1,309,108.00	-0.8%	No
1st Subsequent Year (2018-19)	1,320,209.00	1,309,108.00	-0.8%	No
2nd Subsequent Year (2019-20)	1,320,209.00	1,309,108.00	-0.8%	No

Explanation: (required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2017-18)	2,175,370.00	2,175,571.00	0.0%	No
1st Subsequent Year (2018-19)	2,034,650.00	1,529,113.00	-24.8%	Yes
2nd Subsequent Year (2019-20)	2,034,650.00	1,529,113.00	-24.8%	Yes

Explanation: (required if Yes)
The multi-year projection at first interim reflects a change in accounting of Special Education Revenue accounting of apportionments from the State through SELPA. Those revenues will no longer be reflected in Object 8311 and will fall under the Other Local Revenues major object category beginning with 2017-18 and into the future. This results in the movement of over $500,000 in Education Revenues from State to Local.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2017-18)	1,634,352.00	2,822,047.00	72.7%	Yes
1st Subsequent Year (2018-19)	1,634,352.00	2,822,047.00	72.7%	Yes
2nd Subsequent Year (2019-20)	1,634,352.00	2,822,047.00	72.7%	Yes

Explanation: (required if Yes)
The significant increase is due to the change in SPED accounting listed above (movement from Other State to Local). This increase also includes projected revenue committments from school site PTAs to cover PTA sponsored costs that were not known atteh time the Original Budget was Adopted.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2017-18)	3,582,178.00	4,292,064.92	19.8%	Yes
1st Subsequent Year (2018-19)	1,878,400.00	2,583,735.40	37.5%	Yes
2nd Subsequent Year (2019-20)	1,878,400.00	2,583,735.40	37.5%	Yes

Explanation: (required if Yes)
The Books and Supplies budget at First interim includes the spending of one time discretionary amounts not included in the original budget. Future years spending also includes spending of the remaining balance of one-time funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2017-18)	2,678,880.00	2,884,868.08	7.7%	Yes
1st Subsequent Year (2018-19)	2,747,658.00	2,884,867.76	5.0%	No
2nd Subsequent Year (2019-20)	2,747,658.00	2,884,867.76	5.0%	No

Explanation: (required if Yes)
The current year first interim budget was increased from the adopted budget to include projected possible additional spending on professional development, legal fees, and other professional services.

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	5,129,931.00	6,306,726.00	22.9%	Not Met
1st Subsequent Year (2018-19)	4,989,211.00	5,660,268.00	13.5%	Not Met
2nd Subsequent Year (2019-20)	4,989,211.00	5,660,268.00	13.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	6,261,058.00	7,176,933.00	14.6%	Not Met
1st Subsequent Year (2018-19)	4,626,058.00	5,468,603.16	18.2%	Not Met
2nd Subsequent Year (2019-20)	4,626,058.00	5,468,603.16	18.2%	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)	
Explanation: Other State Revenue (linked from 6A if NOT met)	The multi-year projection at first interim reflects a change in accounting of Special Education Revenue accounting of apportionments from the State through SELPA. Those revenues will no longer be reflected in Object 8311 and will fall under the Other Local Revenues major object category beginning with 2017-18 and into the future. This results in the movement of over $500,000 in Education Revenues from State to Local.
Explanation: Other Local Revenue (linked from 6A if NOT met)	The significant increase is due to the change in SPED accounting listed above (movement from Other State to Local). This increase also includes projected revenue committments from school site PTAs to cover PTA sponsored costs that were not known atteh time the Original Budget was Adopted.

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)	The Books and Supplies budget at First interim includes the spending of one time discretionary amounts not included in the original budget. Future years spending also includes spending of the remaining balance of one-time funds.
Explanation: Services and Other Exps (linked from 6A if NOT met)	The current year first interim budget was increased from the adopted budget to include projected possible additional spending on professional development, legal fees, and other professional services.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	999,910.00	1,599,161.72	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		1,581,971.00	

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

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

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

8. CRITERION: Deficit Spending

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

[1]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.

[2]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)	14.7%	13.1%	11.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**4.9%**	**4.4%**	**3.9%**

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2017-18)	(2,076,360.20)	37,629,559.16	5.5%	Not Met
1st Subsequent Year (2018-19)	(1,407,389.53)	36,584,783.53	3.8%	Met
2nd Subsequent Year (2019-20)	(1,361,407.53)	37,381,223.53	3.6%	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)

The larger amount of deficit spending in 2017-18 is mainly due to the purchase of an ELA curriculum out of reserves of $1.2 million as well as the allocation of almost $500,000 in carryover allocated to school sites.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	9,804,819.66	Met
1st Subsequent Year (2018-19)	8,397,430.13	Met
2nd Subsequent Year (2019-20)	7,036,022.60	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	8,782,334.00	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[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,376	3,376	3,376
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? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): Santa Barbara County SELPA

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	40,401,827.00	40,401,827.00	40,401,827.00

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 01I, objects 1000-7999) (Form MYPI, Line B11)	49,995,479.13	49,258,749.53	50,366,315.53
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	49,995,479.13	49,258,749.53	50,366,315.53
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,499,864.37	1,477,762.49	1,510,989.47
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)**	**1,499,864.37**	**1,477,762.49**	**1,510,989.47**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,477,377.14	6,470,682.18	5,897,294.65
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)	(124,878.74)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	7,352,498.40	6,470,682.18	5,897,294.65
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.71%	13.14%	11.71%
District's Reserve Standard (Section 10B, Line 7):	**1,499,864.37**	**1,477,762.49**	**1,510,989.47**
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
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2017-18)	(7,790,732.00)	(7,708,158.04)	-1.1%	(82,573.96)	Met
1st Subsequent Year (2018-19)	(8,165,908.00)	(8,698,175.00)	6.5%	532,267.00	Not Met
2nd Subsequent Year (2019-20)	(8,553,460.00)	(9,009,301.00)	5.3%	455,841.00	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2017-18)	225,000.00	225,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	225,000.00	225,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	225,000.00	225,000.00	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)

The contribution calculation in subsequent years includes a conservative approach that includes all salary and benefit increases as well as filling positions in restricted resources. These increases also include accounting for not spending down Medi-Cal balances.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
Capital Leases				
Certificates of Participation				
General Obligation Bonds	14	Bond Fund 6851 Object 8571-8660	Object 7440-7439	17,650,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	0	General Fund 6801 - Object 8011-8699	Object 1000-3999	101,724
Other Long-term Commitments (do not include OPEB):				
TOTAL:				17,751,724

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	1,662,000	1,668,500	1,678,950	1,678,950
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	10,000	10,000	10,000	10,000
Other Long-term Commitments (continued):				
Total Annual Payments:	1,672,000	1,678,500	1,688,950	1,688,950
Has total annual payment increased over prior year (2016-17)?		**Yes**	**Yes**	**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)

General Obligation Bonds are paid by the County Auditor Controller through the collection of property taxes. Fund 51 carries a balance to ensure the smooth payment stream over the life of the bonds.

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?

n/a

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): No

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

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

2. OPEB Liabilities

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

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
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)		0.00
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)		

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

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

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	217.0	218.0	218.0	218.0

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

1b. Are any salary and benefit negotiations still unsettled? Yes
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	388,028	

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,750,000	2,750,000	2,750,000
3. Percent of H&W cost paid by employer	50.0%	50.0%	50.0%
4. Percent projected change in H&W cost over prior year	5.5%	0.0%	0.0%

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	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	336,817	353,657	358,962
3. Percent change in step & column over prior year	1.8%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B. — 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	189.0	189.0	189.0	189.0

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? — n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits — 112,037

	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	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,570,000	1,570,000	1,570,000
3. Percent of H&W cost paid by employer	62.0%	62.0%	62.0%
4. Percent projected change in H&W cost over prior year	5.5%	0.0%	0.0%

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?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	128,452	130,379	132,334
3. Percent change in step & column over prior year	1.4%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	23.0	23.0	23.0	23.0

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 37,419

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	168,000	168,000	168,000
3. Percent of H&W cost paid by employer	60.0%	60.0%	60.0%
4. Percent projected change in H&W cost over prior year	5.5%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	21,748	22,074	22,405
3. Percent change in step and column over prior year	0.8%	1.5%	1.5%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
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?	Yes

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

Comments:
(optional)

The yes answer to question A-9 is due to the fact the District hired a new Superintendent that started July 1, 2017 and has a 3 year contract.

End of School District First Interim Criteria and Standards Review

SACS2017ALL Financial Reporting Software - 2017.2.0
12/4/2017 10:57:58 PM **42-69195-0000000**

First Interim
2017-18 Actuals to Date
Technical Review Checks

Goleta Union Elementary **Santa Barbara County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
12/4/2017 10:57:09 PM **42-69195-0000000**

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

Goleta Union Elementary **Santa Barbara 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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9740	6105	9740	10.09

Explanation:Immaterial amount will be fixed if possible for second interim

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
12/4/2017 10:56:23 PM **42-69195-0000000**

First Interim
2017-18 Original Budget
Technical Review Checks

Goleta Union Elementary **Santa Barbara County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
12/4/2017 10:58:21 PM **42-69195-0000000**

First Interim
2017-18 Projected Totals
Technical Review Checks

Goleta Union Elementary **Santa Barbara County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
01	3010	-57,173.97
Explanation:	Negative balance is due to spending down of prior year balance.	
01	4035	-37,864.26
Explanation:	Negative balance is due to spending down of prior year balance.	
01	4201	-323.00
Explanation:	Negative balance is due to spending down of prior year balance.	
01	4203	-29,517.51
Explanation:	Negative balance is due to spending down of prior year balance.	
Total of negative resource balances for Fund 01		-124,878.74

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

FUND	RESOURCE	OBJECT	VALUE
01	3010	9790	-57,173.97
Explanation:	Negative balance is due to spending down of prior year balance.		
01	4035	9790	-37,864.26
Explanation:	Negative balance is due to spending down of prior year balance.		
01	4201	9790	-323.00
Explanation:	Negative balance is due to spending down of prior year balance.		

01 4203 9790 -29,517.51
Explanation:Negative balance is due to spending down of prior year balance.

10 6500 7221 -669,781.00
Explanation:Allocation to districts from SELPA are negative due to payments to regional operators througout the year. Some districts recieve positive allocations while others pay through the allocation process. Overall, those districts paying exceed the amount of districts receiving.

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 cash flow statement is provided on a separate schedule.

Checks Completed.

ADOPTED BUDGET

2017-18 First Interim

Budget Attachment

Balances in Excess of Minimum Reserve Requirements

Complete shaded areas

District: Goleta Union School District

CDS #: 42-69195

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2017-18 First Interim	
01	General Fund/County School Service Fund	$ 9,070,654	Form 01-enter sum of Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	Form 17-enter sum of Objects 9780/9789/9790
	Total Assigned and Unassigned Ending Fund Balances	$ 9,070,654	
	District Standard Reserve Level	3%	Enter percentage from Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	1,499,864	Enter amount from Form 01CS Line 10B-7
	Remaining Balance That Needs to be Substantiated	$ 7,570,790	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2017-18 First Interim	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	$ 1,585,518	*One-Time Funds balance for tech refresh, facilities*
01	General Fund/County School Service Fund	132,638	*EPA Set Aside for NGSS curriculum adoption*
01	General Fund/County School Service Fund	5,852,634	*Minimum 10% of total general fund expenditures*
01	General Fund/County School Service Fund	-	*as prudent reserve for basic aid district*
01	General Fund/County School Service Fund	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
		-	
	Insert additional rows above as needed	-	
	Total of Substantiated Needs	$ 7,570,790	

Remaining Unsubstantiated Balance $ 0 *Balance should be zero*

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

SANTA BARBARA
County Education Office
William J. Cirone, Superintendent