

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund	G	G	G	G
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 06, 2017

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kevin J. Bultema

Telephone: (530) 891-3000 x112

Title: Assistant Superintendent Business Services

E-mail: kbultema@chicousd.org

Criteria and Standards Review Summary

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

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

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

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

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

Description	Resource Codes	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	99,070,712.00	99,070,712.00	20,465,084.28	100,719,247.00	1,648,535.00	1.7%
2) Federal Revenue		8100-8299	10,250.00	10,250.00	2,100.96	10,250.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,146,032.00	2,146,032.00	66,153.10	3,932,755.00	1,786,723.00	83.3%
4) Other Local Revenue		8600-8799	1,059,089.00	1,059,089.00	595,175.14	2,173,956.00	1,114,867.00	105.3%
5) TOTAL, REVENUES			102,286,083.00	102,286,083.00	21,128,513.48	106,836,208.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,227,252.00	42,227,252.00	11,729,710.69	42,936,952.00	(709,700.00)	-1.7%
2) Classified Salaries		2000-2999	11,926,712.00	11,926,712.00	3,366,006.31	11,812,189.00	114,523.00	1.0%
3) Employee Benefits		3000-3999	24,208,859.00	24,208,859.00	6,821,490.86	25,022,597.00	(813,738.00)	-3.4%
4) Books and Supplies		4000-4999	3,152,908.00	3,152,908.00	797,360.69	5,076,740.00	(1,923,832.00)	-61.0%
5) Services and Other Operating Expenditures		5000-5999	6,980,859.00	6,980,859.00	3,058,554.91	7,393,975.00	(413,116.00)	-5.9%
6) Capital Outlay		6000-6999	1,143,762.00	1,143,762.00	291,481.43	1,835,866.00	(692,104.00)	-60.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	294,211.00	294,211.00	15,888.88	389,012.00	(94,801.00)	-32.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,270,865.00)	(2,270,865.00)	(433,983.00)	(2,297,287.00)	26,422.00	-1.2%
9) TOTAL, EXPENDITURES			87,663,698.00	87,663,698.00	25,646,510.77	92,170,044.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			14,622,385.00	14,622,385.00	(4,517,997.29)	14,666,164.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,605,000.00	2,605,000.00	0.00	2,605,000.00	0.00	0.0%
b) Transfers Out		7600-7629	607,951.00	607,951.00	0.00	615,398.00	(7,447.00)	-1.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	588,409.00	588,409.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,982,936.00)	(18,982,936.00)	0.00	(18,871,119.00)	111,817.00	-0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,985,887.00)	(16,985,887.00)	0.00	(16,293,108.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,363,502.00)	(2,363,502.00)	(4,517,997.29)	(1,626,944.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,721,601.00	17,721,601.00		18,811,692.00	1,090,091.00	6.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,721,601.00	17,721,601.00		18,811,692.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,721,601.00	17,721,601.00		18,811,692.00		
2) Ending Balance, June 30 (E + F1e)			15,358,099.00	15,358,099.00		17,184,748.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	105,240.00	105,240.00		119,224.00		
Prepaid Expenditures		9713	273,404.00	273,404.00		467,982.00		
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	3,887,535.00	3,887,535.00		4,022,519.00		
Board Reserve 2%	0000	9780	2,679,935.00					
2015-16 One-time Funds Carryover	0000	9780	207,600.00					
2016-17 One-time Funds Carryover	0000	9780	1,000,000.00					
Board Reserve 2%	0000	9780		2,679,935.00				
2015-16 One-time Funds Carryover	0000	9780		207,600.00				
2016-17 One-time Funds Carryover	0000	9780		1,000,000.00				
Board Reserve 2%	0000	9780				2,843,719.00		
2015-16 One-time Funds Carryover	0000	9780				178,800.00		
2016-17 One-time Funds Carryover	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,019,902.00	4,019,902.00		4,265,579.00		
Unassigned/Unappropriated Amount		9790	7,046,818.00	7,046,818.00		8,284,244.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	52,250,579.00	52,250,579.00	14,481,089.00	52,853,320.00	602,741.00	1.2%
Education Protection Account State Aid - Current Year		8012	14,468,202.00	14,468,202.00	3,637,867.00	14,588,671.00	120,469.00	0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	(9,149.00)	(9,149.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	425,207.00	425,207.00	0.00	744,290.00	319,083.00	75.0%
Timber Yield Tax		8022	6,750.00	6,750.00	0.00	5,801.00	(949.00)	-14.1%
Other Subventions/In-Lieu Taxes		8029	18,033.00	18,033.00	0.00	17,807.00	(226.00)	-1.3%
County & District Taxes								
Secured Roll Taxes		8041	34,469,095.00	34,469,095.00	0.00	35,676,272.00	1,207,177.00	3.5%
Unsecured Roll Taxes		8042	2,847,161.00	2,847,161.00	2,690,822.38	2,782,842.00	(64,319.00)	-2.3%
Prior Years' Taxes		8043	59,242.00	59,242.00	20,365.91	69,923.00	10,681.00	18.0%
Supplemental Taxes		8044	264,242.00	264,242.00	69,333.20	529,047.00	264,805.00	100.2%
Education Revenue Augmentation Fund (ERAF)		8045	(7,641,228.00)	(7,641,228.00)	0.00	(8,349,994.00)	(708,766.00)	9.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,414,108.00	6,414,108.00	767,237.79	6,355,189.00	(58,919.00)	-0.9%
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			103,581,391.00	103,581,391.00	21,666,715.28	105,264,019.00	1,682,628.00	1.6%
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	(4,510,679.00)	(4,510,679.00)	(1,201,631.00)	(4,544,772.00)	(34,093.00)	0.8%
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			99,070,712.00	99,070,712.00	20,465,084.28	100,719,247.00	1,648,535.00	1.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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						

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Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	10,250.00	10,250.00	2,100.96	10,250.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,250.00	10,250.00	2,100.96	10,250.00	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	425,000.00	425,000.00	0.00	2,169,348.00	1,744,348.00	410.4%
Lottery - Unrestricted and Instructional Materials		8560	1,696,032.00	1,696,032.00	32,909.42	1,728,407.00	32,375.00	1.9%
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	25,000.00	25,000.00	33,243.68	35,000.00	10,000.00	40.0%
TOTAL, OTHER STATE REVENUE			2,146,032.00	2,146,032.00	66,153.10	3,932,755.00	1,786,723.00	83.3%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	105,000.00	105,000.00	7,653.64	105,000.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	26.28	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	30,000.00	30,000.00	16,008.18	30,000.00	0.00	0.0%
Interagency Services		8677	221,450.00	221,450.00	105,496.94	477,436.00	255,986.00	115.6%
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	368,139.00	368,139.00	204,990.10	1,141,520.00	773,381.00	210.1%
Tuition		8710	184,500.00	184,500.00	261,000.00	270,000.00	85,500.00	46.3%
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			1,059,089.00	1,059,089.00	595,175.14	2,173,956.00	1,114,867.00	105.3%
TOTAL, REVENUES			102,286,083.00	102,286,083.00	21,128,513.48	106,836,208.00	4,550,125.00	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	34,629,077.00	34,629,077.00	9,334,042.67	35,306,638.00	(677,561.00)	-2.0%
Certificated Pupil Support Salaries		1200	3,115,294.00	3,115,294.00	925,229.18	3,075,894.00	39,400.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,812,011.00	3,812,011.00	1,260,232.73	3,814,979.00	(2,968.00)	-0.1%
Other Certificated Salaries		1900	670,870.00	670,870.00	210,206.11	739,441.00	(68,571.00)	-10.2%
TOTAL, CERTIFICATED SALARIES			42,227,252.00	42,227,252.00	11,729,710.69	42,936,952.00	(709,700.00)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,091,205.00	1,091,205.00	218,983.54	1,066,590.00	24,615.00	2.3%
Classified Support Salaries		2200	4,523,893.00	4,523,893.00	1,273,719.06	4,452,085.00	71,808.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	827,594.00	827,594.00	278,158.81	836,094.00	(8,500.00)	-1.0%
Clerical, Technical and Office Salaries		2400	4,088,133.00	4,088,133.00	1,240,022.41	4,084,280.00	3,853.00	0.1%
Other Classified Salaries		2900	1,395,887.00	1,395,887.00	355,122.49	1,373,140.00	22,747.00	1.6%
TOTAL, CLASSIFIED SALARIES			11,926,712.00	11,926,712.00	3,366,006.31	11,812,189.00	114,523.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,029,363.00	6,029,363.00	1,659,964.38	6,065,317.00	(35,954.00)	-0.6%
PERS		3201-3202	1,849,409.00	1,849,409.00	507,978.62	1,805,854.00	43,555.00	2.4%
OASDI/Medicare/Alternative		3301-3302	1,528,742.00	1,528,742.00	430,335.07	1,560,107.00	(31,365.00)	-2.1%
Health and Welfare Benefits		3401-3402	11,040,628.00	11,040,628.00	3,000,275.27	11,739,884.00	(699,256.00)	-6.3%
Unemployment Insurance		3501-3502	27,208.00	27,208.00	7,648.10	27,710.00	(502.00)	-1.8%
Workers' Compensation		3601-3602	1,424,398.00	1,424,398.00	403,855.09	1,464,030.00	(39,632.00)	-2.8%
OPEB, Allocated		3701-3702	2,054,739.00	2,054,739.00	610,600.16	1,658,353.00	396,386.00	19.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	254,372.00	254,372.00	200,834.17	701,342.00	(446,970.00)	-175.7%
TOTAL, EMPLOYEE BENEFITS			24,208,859.00	24,208,859.00	6,821,490.86	25,022,597.00	(813,738.00)	-3.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	181,812.00	181,812.00	5,611.68	512,685.00	(330,873.00)	-182.0%
Books and Other Reference Materials		4200	20,757.00	20,757.00	23,552.97	54,871.00	(34,114.00)	-164.3%
Materials and Supplies		4300	2,581,103.00	2,581,103.00	533,957.11	3,658,090.00	(1,076,987.00)	-41.7%
Noncapitalized Equipment		4400	369,236.00	369,236.00	234,238.93	851,094.00	(481,858.00)	-130.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,152,908.00	3,152,908.00	797,360.69	5,076,740.00	(1,923,832.00)	-61.0%
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	201,873.00	201,873.00	30,565.18	181,735.00	20,138.00	10.0%
Dues and Memberships		5300	27,555.00	27,555.00	20,948.69	28,305.00	(750.00)	-2.7%
Insurance		5400-5450	835,000.00	835,000.00	815,353.00	815,354.00	19,646.00	2.4%
Operations and Housekeeping Services		5500	2,615,000.00	2,615,000.00	843,602.93	2,765,000.00	(150,000.00)	-5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	242,030.00	242,030.00	57,509.83	267,791.00	(25,761.00)	-10.6%
Transfers of Direct Costs		5710	(60,125.00)	(60,125.00)	0.00	(65,975.00)	5,850.00	-9.7%
Transfers of Direct Costs - Interfund		5750	12,710.00	12,710.00	4,463.37	15,928.00	(3,218.00)	-25.3%
Professional/Consulting Services and Operating Expenditures		5800	2,670,516.00	2,670,516.00	1,235,270.69	2,947,535.00	(277,019.00)	-10.4%
Communications		5900	436,300.00	436,300.00	50,841.22	438,302.00	(2,002.00)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,980,859.00	6,980,859.00	3,058,554.91	7,393,975.00	(413,116.00)	-5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	268,029.00	268,029.00	285,746.43	350,501.00	(82,472.00)	-30.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	775,733.00	775,733.00	5,735.00	1,485,365.00	(709,632.00)	-91.5%
Equipment Replacement		6500	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
TOTAL, CAPITAL OUTLAY			1,143,762.00	1,143,762.00	291,481.43	1,835,866.00	(692,104.00)	-60.5%
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	15,495.00	15,495.00	5,334.00	33,736.00	(18,241.00)	-117.7%
Other Debt Service - Principal		7439	278,716.00	278,716.00	10,554.88	355,276.00	(76,560.00)	-27.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			294,211.00	294,211.00	15,888.88	389,012.00	(94,801.00)	-32.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,984,122.00)	(1,984,122.00)	(384,361.00)	(2,004,879.00)	20,757.00	-1.0%
Transfers of Indirect Costs - Interfund		7350	(286,743.00)	(286,743.00)	(49,622.00)	(292,408.00)	5,665.00	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,270,865.00)	(2,270,865.00)	(433,983.00)	(2,297,287.00)	26,422.00	-1.2%
TOTAL, EXPENDITURES			87,663,698.00	87,663,698.00	25,646,510.77	92,170,044.00	(4,506,346.00)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,505,000.00	2,505,000.00	0.00	2,505,000.00	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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,605,000.00	2,605,000.00	0.00	2,605,000.00	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	607,951.00	607,951.00	0.00	615,398.00	(7,447.00)	-1.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			607,951.00	607,951.00	0.00	615,398.00	(7,447.00)	-1.2%
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	588,409.00	588,409.00	New
(c) TOTAL, SOURCES			0.00	0.00	0.00	588,409.00	588,409.00	New
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	(18,982,936.00)	(18,982,936.00)	0.00	(18,871,119.00)	111,817.00	-0.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,982,936.00)	(18,982,936.00)	0.00	(18,871,119.00)	111,817.00	-0.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(16,985,887.00)	(16,985,887.00)	0.00	(16,293,108.00)	692,779.00	-4.1%

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,012,432.00	7,012,432.00	996,237.13	8,903,661.00	1,891,229.00	27.0%
3) Other State Revenue		8300-8599	12,252,283.00	12,252,283.00	4,659,237.24	13,358,499.00	1,106,216.00	9.0%
4) Other Local Revenue		8600-8799	5,359,741.00	5,359,741.00	431,573.32	5,825,427.00	465,686.00	8.7%
5) TOTAL, REVENUES			24,624,456.00	24,624,456.00	6,087,047.69	28,087,587.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,287,477.00	11,287,477.00	3,192,696.87	12,111,030.00	(823,553.00)	-7.3%
2) Classified Salaries		2000-2999	8,365,282.00	8,365,282.00	2,240,768.72	8,251,567.00	113,715.00	1.4%
3) Employee Benefits		3000-3999	12,968,709.00	12,968,709.00	2,626,240.09	13,932,034.00	(963,325.00)	-7.4%
4) Books and Supplies		4000-4999	4,237,571.00	4,237,571.00	1,516,062.28	4,649,908.00	(412,337.00)	-9.7%
5) Services and Other Operating Expenditures		5000-5999	4,754,739.00	4,754,739.00	1,160,431.45	5,896,189.00	(1,141,450.00)	-24.0%
6) Capital Outlay		6000-6999	1,141,486.00	1,141,486.00	848,125.57	1,682,208.00	(540,722.00)	-47.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	935,700.00	935,700.00	35,700.00	872,700.00	63,000.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,984,122.00	1,984,122.00	384,361.00	2,004,879.00	(20,757.00)	-1.0%
9) TOTAL, EXPENDITURES			45,675,086.00	45,675,086.00	12,004,385.98	49,400,515.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,050,630.00)	(21,050,630.00)	(5,917,338.29)	(21,312,928.00)		
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	50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
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	18,982,936.00	18,982,936.00	0.00	18,871,119.00	(111,817.00)	-0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,932,936.00	18,932,936.00	0.00	18,871,119.00		

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)			(2,117,694.00)	(2,117,694.00)	(5,917,338.29)	(2,441,809.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,884,892.00	2,884,892.00		4,269,996.00	1,385,104.00	48.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,884,892.00	2,884,892.00		4,269,996.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,884,892.00	2,884,892.00		4,269,996.00		
2) Ending Balance, June 30 (E + F1e)			767,198.00	767,198.00		1,828,187.00		
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	767,198.00	767,198.00		1,828,187.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,417,354.00	1,417,354.00	0.00	1,424,954.00	7,600.00	0.5%
Special Education Discretionary Grants		8182	232,349.00	232,349.00	0.00	232,349.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,120,498.00	3,120,498.00	612,165.75	4,121,577.00	1,001,079.00	32.1%
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	508,609.00	508,609.00	138,086.91	695,435.00	186,826.00	36.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	13,128.00	13,128.00	4,221.73	0.00	(13,128.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	147,505.00	147,505.00	33,903.00	141,681.00	(5,824.00)	-3.9%
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	348,180.00	348,180.00	47,738.74	927,068.00	578,888.00	166.3%
Career and Technical Education	3500-3599	8290	91,749.00	91,749.00	0.00	91,749.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,133,060.00	1,133,060.00	160,121.00	1,268,848.00	135,788.00	12.0%
TOTAL, FEDERAL REVENUE			7,012,432.00	7,012,432.00	996,237.13	8,903,661.00	1,891,229.00	27.0%
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	3,780,702.00	3,780,702.00	1,060,663.00	3,788,135.00	7,433.00	0.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	530,010.00	530,010.00	68,390.00	625,814.00	95,804.00	18.1%
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	967,646.00	967,646.00	0.00	1,056,670.00	89,024.00	9.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,271,821.00	1,271,821.00	1,285,796.15	1,285,796.00	13,975.00	1.1%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	98,407.00	98,407.00	44,166.40	157,705.00	59,298.00	60.3%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	35,000.00	35,000.00	26,250.00	35,000.00	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	5,568,697.00	5,568,697.00	2,173,971.69	6,409,379.00	840,682.00	15.1%
TOTAL, OTHER STATE REVENUE			12,252,283.00	12,252,283.00	4,659,237.24	13,358,499.00	1,106,216.00	9.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	204,253.00	204,253.00	0.00	203,296.00	(957.00)	-0.5%
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	312,185.00	312,185.00	194,965.57	787,691.00	475,506.00	152.3%
Tuition		8710	1,218,364.00	1,218,364.00	236,607.75	1,204,413.00	(13,951.00)	-1.1%
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	3,624,939.00	3,624,939.00	0.00	3,630,027.00	5,088.00	0.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,359,741.00	5,359,741.00	431,573.32	5,825,427.00	465,686.00	8.7%
TOTAL, REVENUES			24,624,456.00	24,624,456.00	6,087,047.69	28,087,587.00	3,463,131.00	14.1%

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	8,658,456.00	8,658,456.00	2,450,878.96	9,439,465.00	(781,009.00)	-9.0%
Certificated Pupil Support Salaries		1200	2,089,200.00	2,089,200.00	571,285.82	2,137,634.00	(48,434.00)	-2.3%
Certificated Supervisors' and Administrators' Salaries		1300	489,046.00	489,046.00	157,567.08	483,700.00	5,346.00	1.1%
Other Certificated Salaries		1900	50,775.00	50,775.00	12,965.01	50,231.00	544.00	1.1%
TOTAL, CERTIFICATED SALARIES			11,287,477.00	11,287,477.00	3,192,696.87	12,111,030.00	(823,553.00)	-7.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,347,307.00	6,347,307.00	1,626,797.28	6,188,013.00	159,294.00	2.5%
Classified Support Salaries		2200	1,286,549.00	1,286,549.00	373,056.35	1,289,658.00	(3,109.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	189,502.00	189,502.00	61,741.28	185,224.00	4,278.00	2.3%
Clerical, Technical and Office Salaries		2400	290,863.00	290,863.00	101,678.20	317,563.00	(26,700.00)	-9.2%
Other Classified Salaries		2900	251,061.00	251,061.00	77,495.61	271,109.00	(20,048.00)	-8.0%
TOTAL, CLASSIFIED SALARIES			8,365,282.00	8,365,282.00	2,240,768.72	8,251,567.00	113,715.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,096,955.00	5,096,955.00	431,302.50	5,743,506.00	(646,551.00)	-12.7%
PERS		3201-3202	1,333,048.00	1,333,048.00	357,805.11	1,323,361.00	9,687.00	0.7%
OASDI/Medicare/Alternative		3301-3302	792,141.00	792,141.00	218,417.33	828,419.00	(36,278.00)	-4.6%
Health and Welfare Benefits		3401-3402	4,360,082.00	4,360,082.00	1,185,110.89	4,452,642.00	(92,560.00)	-2.1%
Unemployment Insurance		3501-3502	9,895.00	9,895.00	2,746.70	10,230.00	(335.00)	-3.4%
Workers' Compensation		3601-3602	517,339.00	517,339.00	144,999.06	543,295.00	(25,956.00)	-5.0%
OPEB, Allocated		3701-3702	775,432.00	775,432.00	219,032.45	806,473.00	(31,041.00)	-4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	83,817.00	83,817.00	66,826.05	224,108.00	(140,291.00)	-167.4%
TOTAL, EMPLOYEE BENEFITS			12,968,709.00	12,968,709.00	2,626,240.09	13,932,034.00	(963,325.00)	-7.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	785,182.00	785,182.00	893,361.89	941,507.00	(156,325.00)	-19.9%
Books and Other Reference Materials		4200	51,932.00	51,932.00	16,882.84	46,523.00	5,409.00	10.4%
Materials and Supplies		4300	3,053,523.00	3,053,523.00	430,255.63	3,106,118.00	(52,595.00)	-1.7%
Noncapitalized Equipment		4400	346,934.00	346,934.00	175,561.92	555,760.00	(208,826.00)	-60.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,237,571.00	4,237,571.00	1,516,062.28	4,649,908.00	(412,337.00)	-9.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	615,894.00	615,894.00	99,136.28	657,571.00	(41,677.00)	-6.8%
Dues and Memberships		5300	1,100.00	1,100.00	198.00	1,000.00	100.00	9.1%
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	160,085.00	160,085.00	122,668.51	237,130.00	(77,045.00)	-48.1%
Transfers of Direct Costs		5710	60,125.00	60,125.00	0.00	65,975.00	(5,850.00)	-9.7%
Transfers of Direct Costs - Interfund		5750	1,600.00	1,600.00	489.97	1,600.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,906,935.00	3,906,935.00	932,732.88	4,920,863.00	(1,013,928.00)	-26.0%
Communications		5900	9,000.00	9,000.00	5,205.81	12,050.00	(3,050.00)	-33.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,754,739.00	4,754,739.00	1,160,431.45	5,896,189.00	(1,141,450.00)	-24.0%

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	1,038,419.00	1,038,419.00	159,808.00	412,229.00	626,190.00	60.3%
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	103,067.00	103,067.00	688,317.57	1,269,979.00	(1,166,912.00)	-1132.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,141,486.00	1,141,486.00	848,125.57	1,682,208.00	(540,722.00)	-47.4%
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	900,000.00	900,000.00	0.00	837,000.00	63,000.00	7.0%
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	700.00	700.00	700.00	700.00	0.00	0.0%
Other Debt Service - Principal		7439	35,000.00	35,000.00	35,000.00	35,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			935,700.00	935,700.00	35,700.00	872,700.00	63,000.00	6.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,984,122.00	1,984,122.00	384,361.00	2,004,879.00	(20,757.00)	-1.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,984,122.00	1,984,122.00	384,361.00	2,004,879.00	(20,757.00)	-1.0%
TOTAL, EXPENDITURES			45,675,086.00	45,675,086.00	12,004,385.98	49,400,515.00	(3,725,429.00)	-8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
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			50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
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	18,982,936.00	18,982,936.00	0.00	18,871,119.00	(111,817.00)	-0.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			18,982,936.00	18,982,936.00	0.00	18,871,119.00	(111,817.00)	-0.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			18,932,936.00	18,932,936.00	0.00	18,871,119.00	61,817.00	-0.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	99,070,712.00	99,070,712.00	20,465,084.28	100,719,247.00	1,648,535.00	1.7%
2) Federal Revenue		8100-8299	7,022,682.00	7,022,682.00	998,338.09	8,913,911.00	1,891,229.00	26.9%
3) Other State Revenue		8300-8599	14,398,315.00	14,398,315.00	4,725,390.34	17,291,254.00	2,892,939.00	20.1%
4) Other Local Revenue		8600-8799	6,418,830.00	6,418,830.00	1,026,748.46	7,999,383.00	1,580,553.00	24.6%
5) TOTAL, REVENUES			126,910,539.00	126,910,539.00	27,215,561.17	134,923,795.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,514,729.00	53,514,729.00	14,922,407.56	55,047,982.00	(1,533,253.00)	-2.9%
2) Classified Salaries		2000-2999	20,291,994.00	20,291,994.00	5,606,775.03	20,063,756.00	228,238.00	1.1%
3) Employee Benefits		3000-3999	37,177,568.00	37,177,568.00	9,447,730.95	38,954,631.00	(1,777,063.00)	-4.8%
4) Books and Supplies		4000-4999	7,390,479.00	7,390,479.00	2,313,422.97	9,726,648.00	(2,336,169.00)	-31.6%
5) Services and Other Operating Expenditures		5000-5999	11,735,598.00	11,735,598.00	4,218,986.36	13,290,164.00	(1,554,566.00)	-13.2%
6) Capital Outlay		6000-6999	2,285,248.00	2,285,248.00	1,139,607.00	3,518,074.00	(1,232,826.00)	-53.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,229,911.00	1,229,911.00	51,588.88	1,261,712.00	(31,801.00)	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(286,743.00)	(286,743.00)	(49,622.00)	(292,408.00)	5,665.00	-2.0%
9) TOTAL, EXPENDITURES			133,338,784.00	133,338,784.00	37,650,896.75	141,570,559.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,428,245.00)	(6,428,245.00)	(10,435,335.58)	(6,646,764.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,605,000.00	2,605,000.00	0.00	2,605,000.00	0.00	0.0%
b) Transfers Out		7600-7629	657,951.00	657,951.00	0.00	615,398.00	42,553.00	6.5%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	588,409.00	588,409.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,947,049.00	1,947,049.00	0.00	2,578,011.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,481,196.00)	(4,481,196.00)	(10,435,335.58)	(4,068,753.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,606,493.00	20,606,493.00		23,081,688.00	2,475,195.00	12.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,606,493.00	20,606,493.00		23,081,688.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,606,493.00	20,606,493.00		23,081,688.00		
2) Ending Balance, June 30 (E + F1e)			16,125,297.00	16,125,297.00		19,012,935.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	105,240.00	105,240.00		119,224.00		
Prepaid Expenditures		9713	273,404.00	273,404.00		467,982.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	767,198.00	767,198.00		1,828,187.00		
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	3,887,535.00	3,887,535.00		4,022,519.00		
Board Reserve 2%	0000	9780	2,679,935.00					
2015-16 One-time Funds Carryover	0000	9780	207,600.00					
2016-17 One-time Funds Carryover	0000	9780	1,000,000.00					
Board Reserve 2%	0000	9780		2,679,935.00				
2015-16 One-time Funds Carryover	0000	9780		207,600.00				
2016-17 One-time Funds Carryover	0000	9780		1,000,000.00				
Board Reserve 2%	0000	9780				2,843,719.00		
2015-16 One-time Funds Carryover	0000	9780				178,800.00		
2016-17 One-time Funds Carryover	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,019,902.00	4,019,902.00		4,265,579.00		
Unassigned/Unappropriated Amount		9790	7,046,818.00	7,046,818.00		8,284,244.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	52,250,579.00	52,250,579.00	14,481,089.00	52,853,320.00	602,741.00	1.2%
Education Protection Account State Aid - Current Year		8012	14,468,202.00	14,468,202.00	3,637,867.00	14,588,671.00	120,469.00	0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	(9,149.00)	(9,149.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	425,207.00	425,207.00	0.00	744,290.00	319,083.00	75.0%
Timber Yield Tax		8022	6,750.00	6,750.00	0.00	5,801.00	(949.00)	-14.1%
Other Subventions/In-Lieu Taxes		8029	18,033.00	18,033.00	0.00	17,807.00	(226.00)	-1.3%
County & District Taxes								
Secured Roll Taxes		8041	34,469,095.00	34,469,095.00	0.00	35,676,272.00	1,207,177.00	3.5%
Unsecured Roll Taxes		8042	2,847,161.00	2,847,161.00	2,690,822.38	2,782,842.00	(64,319.00)	-2.3%
Prior Years' Taxes		8043	59,242.00	59,242.00	20,365.91	69,923.00	10,681.00	18.0%
Supplemental Taxes		8044	264,242.00	264,242.00	69,333.20	529,047.00	264,805.00	100.2%
Education Revenue Augmentation Fund (ERAF)		8045	(7,641,228.00)	(7,641,228.00)	0.00	(8,349,994.00)	(708,766.00)	9.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,414,108.00	6,414,108.00	767,237.79	6,355,189.00	(58,919.00)	-0.9%
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			103,581,391.00	103,581,391.00	21,666,715.28	105,264,019.00	1,682,628.00	1.6%
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	(4,510,679.00)	(4,510,679.00)	(1,201,631.00)	(4,544,772.00)	(34,093.00)	0.8%
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			99,070,712.00	99,070,712.00	20,465,084.28	100,719,247.00	1,648,535.00	1.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,417,354.00	1,417,354.00	0.00	1,424,954.00	7,600.00	0.5%
Special Education Discretionary Grants		8182	232,349.00	232,349.00	0.00	232,349.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,120,498.00	3,120,498.00	612,165.75	4,121,577.00	1,001,079.00	32.1%
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	508,609.00	508,609.00	138,086.91	695,435.00	186,826.00	36.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	13,128.00	13,128.00	4,221.73	0.00	(13,128.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	147,505.00	147,505.00	33,903.00	141,681.00	(5,824.00)	-3.9%
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	348,180.00	348,180.00	47,738.74	927,068.00	578,888.00	166.3%
Career and Technical Education	3500-3599	8290	91,749.00	91,749.00	0.00	91,749.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,143,310.00	1,143,310.00	162,221.96	1,279,098.00	135,788.00	11.9%
TOTAL, FEDERAL REVENUE			7,022,682.00	7,022,682.00	998,338.09	8,913,911.00	1,891,229.00	26.9%
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	3,780,702.00	3,780,702.00	1,060,663.00	3,788,135.00	7,433.00	0.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	425,000.00	425,000.00	0.00	2,169,348.00	1,744,348.00	410.4%
Lottery - Unrestricted and Instructional Materials		8560	2,226,042.00	2,226,042.00	101,299.42	2,354,221.00	128,179.00	5.8%
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	967,646.00	967,646.00	0.00	1,056,670.00	89,024.00	9.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,271,821.00	1,271,821.00	1,285,796.15	1,285,796.00	13,975.00	1.1%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	98,407.00	98,407.00	44,166.40	157,705.00	59,298.00	60.3%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	35,000.00	35,000.00	26,250.00	35,000.00	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	5,593,697.00	5,593,697.00	2,207,215.37	6,444,379.00	850,682.00	15.2%
TOTAL, OTHER STATE REVENUE			14,398,315.00	14,398,315.00	4,725,390.34	17,291,254.00	2,892,939.00	20.1%

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	105,000.00	105,000.00	7,653.64	105,000.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	26.28	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	30,000.00	30,000.00	16,008.18	30,000.00	0.00	0.0%
Interagency Services		8677	425,703.00	425,703.00	105,496.94	680,732.00	255,029.00	59.9%
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	680,324.00	680,324.00	399,955.67	1,929,211.00	1,248,887.00	183.6%
Tuition		8710	1,402,864.00	1,402,864.00	497,607.75	1,474,413.00	71,549.00	5.1%
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	3,624,939.00	3,624,939.00	0.00	3,630,027.00	5,088.00	0.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,418,830.00	6,418,830.00	1,026,748.46	7,999,383.00	1,580,553.00	24.6%
TOTAL, REVENUES			126,910,539.00	126,910,539.00	27,215,561.17	134,923,795.00	8,013,256.00	6.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	43,287,533.00	43,287,533.00	11,784,921.63	44,746,103.00	(1,458,570.00)	-3.4%
Certificated Pupil Support Salaries		1200	5,204,494.00	5,204,494.00	1,496,515.00	5,213,528.00	(9,034.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,301,057.00	4,301,057.00	1,417,799.81	4,298,679.00	2,378.00	0.1%
Other Certificated Salaries		1900	721,645.00	721,645.00	223,171.12	789,672.00	(68,027.00)	-9.4%
TOTAL, CERTIFICATED SALARIES			53,514,729.00	53,514,729.00	14,922,407.56	55,047,982.00	(1,533,253.00)	-2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,438,512.00	7,438,512.00	1,845,780.82	7,254,603.00	183,909.00	2.5%
Classified Support Salaries		2200	5,810,442.00	5,810,442.00	1,646,775.41	5,741,743.00	68,699.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	1,017,096.00	1,017,096.00	339,900.09	1,021,318.00	(4,222.00)	-0.4%
Clerical, Technical and Office Salaries		2400	4,378,996.00	4,378,996.00	1,341,700.61	4,401,843.00	(22,847.00)	-0.5%
Other Classified Salaries		2900	1,646,948.00	1,646,948.00	432,618.10	1,644,249.00	2,699.00	0.2%
TOTAL, CLASSIFIED SALARIES			20,291,994.00	20,291,994.00	5,606,775.03	20,063,756.00	228,238.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,126,318.00	11,126,318.00	2,091,266.88	11,808,823.00	(682,505.00)	-6.1%
PERS		3201-3202	3,182,457.00	3,182,457.00	865,783.73	3,129,215.00	53,242.00	1.7%
OASDI/Medicare/Alternative		3301-3302	2,320,883.00	2,320,883.00	648,752.40	2,388,526.00	(67,643.00)	-2.9%
Health and Welfare Benefits		3401-3402	15,400,710.00	15,400,710.00	4,185,386.16	16,192,526.00	(791,816.00)	-5.1%
Unemployment Insurance		3501-3502	37,103.00	37,103.00	10,394.80	37,940.00	(837.00)	-2.3%
Workers' Compensation		3601-3602	1,941,737.00	1,941,737.00	548,854.15	2,007,325.00	(65,588.00)	-3.4%
OPEB, Allocated		3701-3702	2,830,171.00	2,830,171.00	829,632.61	2,464,826.00	365,345.00	12.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	338,189.00	338,189.00	267,660.22	925,450.00	(587,261.00)	-173.6%
TOTAL, EMPLOYEE BENEFITS			37,177,568.00	37,177,568.00	9,447,730.95	38,954,631.00	(1,777,063.00)	-4.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	966,994.00	966,994.00	898,973.57	1,454,192.00	(487,198.00)	-50.4%
Books and Other Reference Materials		4200	72,689.00	72,689.00	40,435.81	101,394.00	(28,705.00)	-39.5%
Materials and Supplies		4300	5,634,626.00	5,634,626.00	964,212.74	6,764,208.00	(1,129,582.00)	-20.0%
Noncapitalized Equipment		4400	716,170.00	716,170.00	409,800.85	1,406,854.00	(690,684.00)	-96.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,390,479.00	7,390,479.00	2,313,422.97	9,726,648.00	(2,336,169.00)	-31.6%
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	817,767.00	817,767.00	129,701.46	839,306.00	(21,539.00)	-2.6%
Dues and Memberships		5300	28,655.00	28,655.00	21,146.69	29,305.00	(650.00)	-2.3%
Insurance		5400-5450	835,000.00	835,000.00	815,353.00	815,354.00	19,646.00	2.4%
Operations and Housekeeping Services		5500	2,615,000.00	2,615,000.00	843,602.93	2,765,000.00	(150,000.00)	-5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	402,115.00	402,115.00	180,178.34	504,921.00	(102,806.00)	-25.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,310.00	14,310.00	4,953.34	17,528.00	(3,218.00)	-22.5%
Professional/Consulting Services and Operating Expenditures		5800	6,577,451.00	6,577,451.00	2,168,003.57	7,868,398.00	(1,290,947.00)	-19.6%
Communications		5900	445,300.00	445,300.00	56,047.03	450,352.00	(5,052.00)	-1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,735,598.00	11,735,598.00	4,218,986.36	13,290,164.00	(1,554,566.00)	-13.2%

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)
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	1,306,448.00	1,306,448.00	445,554.43	762,730.00	543,718.00	41.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	878,800.00	878,800.00	694,052.57	2,755,344.00	(1,876,544.00)	-213.5%
Equipment Replacement		6500	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
TOTAL, CAPITAL OUTLAY			2,285,248.00	2,285,248.00	1,139,607.00	3,518,074.00	(1,232,826.00)	-53.9%
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	900,000.00	900,000.00	0.00	837,000.00	63,000.00	7.0%
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	16,195.00	16,195.00	6,034.00	34,436.00	(18,241.00)	-112.6%
Other Debt Service - Principal		7439	313,716.00	313,716.00	45,554.88	390,276.00	(76,560.00)	-24.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,229,911.00	1,229,911.00	51,588.88	1,261,712.00	(31,801.00)	-2.6%
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	(286,743.00)	(286,743.00)	(49,622.00)	(292,408.00)	5,665.00	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(286,743.00)	(286,743.00)	(49,622.00)	(292,408.00)	5,665.00	-2.0%
TOTAL, EXPENDITURES			133,338,784.00	133,338,784.00	37,650,896.75	141,570,559.00	(8,231,775.00)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,505,000.00	2,505,000.00	0.00	2,505,000.00	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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,605,000.00	2,605,000.00	0.00	2,605,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
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	607,951.00	607,951.00	0.00	615,398.00	(7,447.00)	-1.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			657,951.00	657,951.00	0.00	615,398.00	42,553.00	6.5%
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	588,409.00	588,409.00	New
(c) TOTAL, SOURCES			0.00	0.00	0.00	588,409.00	588,409.00	New
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)			1,947,049.00	1,947,049.00	0.00	2,578,011.00	(630,962.00)	32.4%

Resource	Description	2017-18 Projected Year Totals
5640	Medi-Cal Billing Option	475,618.00
5810	Other Restricted Federal	1.00
6300	Lottery: Instructional Materials	1.00
9010	Other Restricted Local	1,352,567.00
Total, Restricted Balance		<u>1,828,187.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	383,292.00	383,292.00	192,577.00	596,241.00	212,949.00	55.6%
4) Other Local Revenue		8600-8799	7,950.00	7,950.00	4,694.00	14,450.00	6,500.00	81.8%
5) TOTAL, REVENUES			391,242.00	391,242.00	197,271.00	610,691.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	82,560.00	82,560.00	32,752.59	114,080.00	(31,520.00)	-38.2%
2) Classified Salaries		2000-2999	135,608.00	135,608.00	52,289.80	182,210.00	(46,602.00)	-34.4%
3) Employee Benefits		3000-3999	131,649.00	131,649.00	51,059.59	195,550.00	(63,901.00)	-48.5%
4) Books and Supplies		4000-4999	2,250.00	2,250.00	203.88	13,948.00	(11,698.00)	-519.9%
5) Services and Other Operating Expenditures		5000-5999	67,050.00	67,050.00	16,050.06	73,550.00	(6,500.00)	-9.7%
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	22,125.00	22,125.00	8,255.00	31,353.00	(9,228.00)	-41.7%
9) TOTAL, EXPENDITURES			441,242.00	441,242.00	160,610.92	610,691.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,000.00)	(50,000.00)	36,660.08	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	0.00	(50,000.00)	-100.0%
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			50,000.00	50,000.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	36,660.08	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	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	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	383,292.00	383,292.00	192,577.00	596,241.00	212,949.00	55.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			383,292.00	383,292.00	192,577.00	596,241.00	212,949.00	55.6%
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	(50.00)	(50.00)	0.00	(50.00)	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	8,000.00	8,000.00	4,694.00	14,500.00	6,500.00	81.3%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,950.00	7,950.00	4,694.00	14,450.00	6,500.00	81.8%
TOTAL, REVENUES			391,242.00	391,242.00	197,271.00	610,691.00		

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	82,560.00	82,560.00	32,752.59	114,080.00	(31,520.00)	-38.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			82,560.00	82,560.00	32,752.59	114,080.00	(31,520.00)	-38.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	135,608.00	135,608.00	52,289.80	182,210.00	(46,602.00)	-34.4%
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			135,608.00	135,608.00	52,289.80	182,210.00	(46,602.00)	-34.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,637.00	11,637.00	4,566.58	16,485.00	(4,848.00)	-41.7%
PERS		3201-3202	20,784.00	20,784.00	7,300.10	28,299.00	(7,515.00)	-36.2%
OASDI/Medicare/Alternative		3301-3302	11,808.00	11,808.00	4,439.81	15,307.00	(3,499.00)	-29.6%
Health and Welfare Benefits		3401-3402	69,300.00	69,300.00	27,868.08	112,188.00	(42,888.00)	-61.9%
Unemployment Insurance		3501-3502	112.00	112.00	43.10	149.00	(37.00)	-33.0%
Workers' Compensation		3601-3602	5,800.00	5,800.00	2,275.37	7,913.00	(2,113.00)	-36.4%
OPEB, Allocated		3701-3702	8,860.00	8,860.00	3,446.55	11,987.00	(3,127.00)	-35.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,348.00	3,348.00	1,120.00	3,222.00	126.00	3.8%
TOTAL, EMPLOYEE BENEFITS			131,649.00	131,649.00	51,059.59	195,550.00	(63,901.00)	-48.5%
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	2,250.00	2,250.00	203.88	13,948.00	(11,698.00)	-519.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,250.00	2,250.00	203.88	13,948.00	(11,698.00)	-519.9%

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 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	500.00	500.00	60.00	500.00	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	66,500.00	66,500.00	15,990.06	73,000.00	(6,500.00)	-9.8%
Communications		5900	50.00	50.00	0.00	50.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,050.00	67,050.00	16,050.06	73,550.00	(6,500.00)	-9.7%
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	22,125.00	22,125.00	8,255.00	31,353.00	(9,228.00)	-41.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,125.00	22,125.00	8,255.00	31,353.00	(9,228.00)	-41.7%
TOTAL, EXPENDITURES			441,242.00	441,242.00	160,610.92	610,691.00		

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	50,000.00	50,000.00	0.00	0.00	(50,000.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	0.00	(50,000.00)	-100.0%
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,614,281.00	3,614,281.00	174,688.21	3,510,134.00	(104,147.00)	-2.9%
3) Other State Revenue		8300-8599	225,000.00	225,000.00	13,288.91	221,986.00	(3,014.00)	-1.3%
4) Other Local Revenue		8600-8799	951,500.00	951,500.00	251,332.39	929,050.00	(22,450.00)	-2.4%
5) TOTAL, REVENUES			4,790,781.00	4,790,781.00	439,309.51	4,661,170.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,878,268.00	1,878,268.00	509,715.66	1,792,331.00	85,937.00	4.6%
3) Employee Benefits		3000-3999	984,831.00	984,831.00	281,732.53	985,397.00	(566.00)	-0.1%
4) Books and Supplies		4000-4999	2,148,980.00	2,148,980.00	470,917.52	1,976,063.00	172,917.00	8.0%
5) Services and Other Operating Expenditures		5000-5999	115,440.00	115,440.00	40,446.16	221,722.00	(106,282.00)	-92.1%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.00	40,000.00	(20,000.00)	-100.0%
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	264,618.00	264,618.00	41,367.00	261,055.00	3,563.00	1.3%
9) TOTAL, EXPENDITURES			5,412,137.00	5,412,137.00	1,344,178.87	5,276,568.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(621,356.00)	(621,356.00)	(904,869.36)	(615,398.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	607,951.00	607,951.00	0.00	615,398.00	7,447.00	1.2%
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			607,951.00	607,951.00	0.00	615,398.00		

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)			(13,405.00)	(13,405.00)	(904,869.36)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,559.00	65,559.00		303,117.00	237,558.00	362.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,559.00	65,559.00		303,117.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,559.00	65,559.00		303,117.00		
2) Ending Balance, June 30 (E + F1e)			52,154.00	52,154.00		303,117.00		
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			52,154.00	52,154.00		303,117.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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	3,614,281.00	3,614,281.00	174,688.21	3,510,134.00	(104,147.00)	-2.9%
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			3,614,281.00	3,614,281.00	174,688.21	3,510,134.00	(104,147.00)	-2.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	225,000.00	225,000.00	13,288.91	221,986.00	(3,014.00)	-1.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			225,000.00	225,000.00	13,288.91	221,986.00	(3,014.00)	-1.3%
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	820,500.00	820,500.00	222,150.92	800,800.00	(19,700.00)	-2.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(5,000.00)	(5,000.00)	5.78	(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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	136,000.00	136,000.00	29,175.69	133,250.00	(2,750.00)	-2.0%
TOTAL, OTHER LOCAL REVENUE			951,500.00	951,500.00	251,332.39	929,050.00	(22,450.00)	-2.4%
TOTAL, REVENUES			4,790,781.00	4,790,781.00	439,309.51	4,661,170.00		

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	1,593,336.00	1,593,336.00	417,290.01	1,539,472.00	53,864.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	157,441.00	157,441.00	52,480.04	157,440.00	1.00	0.0%
Clerical, Technical and Office Salaries		2400	127,491.00	127,491.00	39,945.61	95,419.00	32,072.00	25.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,878,268.00	1,878,268.00	509,715.66	1,792,331.00	85,937.00	4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	250,788.00	250,788.00	71,511.52	249,969.00	819.00	0.3%
OASDI/Medicare/Alternative		3301-3302	128,061.00	128,061.00	38,408.39	136,146.00	(8,085.00)	-6.3%
Health and Welfare Benefits		3401-3402	461,768.00	461,768.00	121,707.66	424,871.00	36,897.00	8.0%
Unemployment Insurance		3501-3502	873.00	873.00	261.51	921.00	(48.00)	-5.5%
Workers' Compensation		3601-3602	45,772.00	45,772.00	13,771.17	48,694.00	(2,922.00)	-6.4%
OPEB, Allocated		3701-3702	69,936.00	69,936.00	20,978.42	73,760.00	(3,824.00)	-5.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	27,633.00	27,633.00	15,093.86	51,036.00	(23,403.00)	-84.7%
TOTAL, EMPLOYEE BENEFITS			984,831.00	984,831.00	281,732.53	985,397.00	(566.00)	-0.1%
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	319,600.00	319,600.00	70,610.82	341,000.00	(21,400.00)	-6.7%
Noncapitalized Equipment		4400	198,000.00	198,000.00	15,033.20	56,203.00	141,797.00	71.6%
Food		4700	1,631,380.00	1,631,380.00	385,273.50	1,578,860.00	52,520.00	3.2%
TOTAL, BOOKS AND SUPPLIES			2,148,980.00	2,148,980.00	470,917.52	1,976,063.00	172,917.00	8.0%

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	5,000.00	5,000.00	2,089.51	5,000.00	0.00	0.0%
Dues and Memberships		5300	1,250.00	1,250.00	122.00	1,250.00	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	10,000.00	10,000.00	4,189.86	25,000.00	(15,000.00)	-150.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,310.00)	(14,310.00)	(4,953.34)	(17,528.00)	3,218.00	-22.5%
Professional/Consulting Services and Operating Expenditures		5800	106,000.00	106,000.00	37,376.39	204,000.00	(98,000.00)	-92.5%
Communications		5900	7,500.00	7,500.00	1,621.74	4,000.00	3,500.00	46.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,440.00	115,440.00	40,446.16	221,722.00	(106,282.00)	-92.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	40,000.00	(20,000.00)	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	20,000.00	0.00	40,000.00	(20,000.00)	-100.0%
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	264,618.00	264,618.00	41,367.00	261,055.00	3,563.00	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			264,618.00	264,618.00	41,367.00	261,055.00	3,563.00	1.3%
TOTAL, EXPENDITURES			5,412,137.00	5,412,137.00	1,344,178.87	5,276,568.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	607,951.00	607,951.00	0.00	615,398.00	7,447.00	1.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			607,951.00	607,951.00	0.00	615,398.00	7,447.00	1.2%
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)			607,951.00	607,951.00	0.00	615,398.00		

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	303,117.00
Total, Restricted Balance		<u>303,117.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	114,527.78	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	114,527.78	0.00		
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	120,342.85	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	15,000.00	109,674.95	15,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	29,602,000.00	29,602,000.00	2,221,312.85	29,602,000.00	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			29,617,000.00	29,617,000.00	2,451,330.65	29,617,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,617,000.00)	(29,617,000.00)	(2,336,802.87)	(29,617,000.00)		
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)			(29,617,000.00)	(29,617,000.00)	(2,336,802.87)	(29,617,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,724,217.00	43,724,217.00		42,682,344.00	(1,041,873.00)	-2.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,724,217.00	43,724,217.00		42,682,344.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,724,217.00	43,724,217.00		42,682,344.00		
2) Ending Balance, June 30 (E + F1e)			14,107,217.00	14,107,217.00		13,065,344.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,107,217.00	14,107,217.00		13,065,344.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		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								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	114,527.78	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	114,527.78	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	114,527.78	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)
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	91,236.52	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	29,106.33	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	120,342.85	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	15,000.00	109,674.95	15,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	109,674.95	15,000.00	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	63,259.56	0.00	0.00	0.0%
Land Improvements		6170	250,000.00	250,000.00	653,184.84	250,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,352,000.00	29,352,000.00	1,469,868.45	29,352,000.00	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	35,000.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,602,000.00	29,602,000.00	2,221,312.85	29,602,000.00	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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			29,617,000.00	29,617,000.00	2,451,330.65	29,617,000.00		

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 of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,300,000.00	2,300,000.00	793,189.23	2,300,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,300,000.00	2,300,000.00	793,189.23	2,300,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	409,731.00	409,731.00	136,872.39	409,731.00	0.00	0.0%
3) Employee Benefits		3000-3999	188,228.00	188,228.00	67,545.38	188,228.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,000.00	25,000.00	249.14	25,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	225,000.00	225,000.00	59,343.40	225,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	400,000.00	400,000.00	483,106.12	400,000.00	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			1,247,959.00	1,247,959.00	747,116.43	1,247,959.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,052,041.00	1,052,041.00	46,072.80	1,052,041.00		
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	100,000.00	100,000.00	0.00	100,000.00	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			(100,000.00)	(100,000.00)	0.00	(100,000.00)		

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)			952,041.00	952,041.00	46,072.80	952,041.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,659,962.00	4,659,962.00		6,477,559.00	1,817,597.00	39.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,659,962.00	4,659,962.00		6,477,559.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,659,962.00	4,659,962.00		6,477,559.00		
2) Ending Balance, June 30 (E + F1e)			5,612,003.00	5,612,003.00		7,429,600.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,612,003.00	5,612,003.00		7,429,600.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	50,000.00	50,000.00	0.00	50,000.00	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	2,250,000.00	2,250,000.00	792,162.48	2,250,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	1,026.75	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,300,000.00	2,300,000.00	793,189.23	2,300,000.00	0.00	0.0%
TOTAL, REVENUES			2,300,000.00	2,300,000.00	793,189.23	2,300,000.00		

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	370,190.00	370,190.00	123,692.11	370,190.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,541.00	39,541.00	13,180.28	39,541.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			409,731.00	409,731.00	136,872.39	409,731.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	63,607.00	63,607.00	21,228.33	63,607.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	30,967.00	30,967.00	10,219.18	30,967.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	63,684.00	63,684.00	25,420.92	63,684.00	0.00	0.0%
Unemployment Insurance		3501-3502	206.00	206.00	69.12	206.00	0.00	0.0%
Workers' Compensation		3601-3602	10,791.00	10,791.00	3,652.00	10,791.00	0.00	0.0%
OPEB, Allocated		3701-3702	16,489.00	16,489.00	5,531.83	16,489.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,484.00	2,484.00	1,424.00	2,484.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			188,228.00	188,228.00	67,545.38	188,228.00	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	25,000.00	25,000.00	249.14	25,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	249.14	25,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	225,000.00	225,000.00	59,343.40	225,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,000.00	225,000.00	59,343.40	225,000.00	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	400,000.00	400,000.00	471,903.70	400,000.00	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	11,202.42	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			400,000.00	400,000.00	483,106.12	400,000.00	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			1,247,959.00	1,247,959.00	747,116.43	1,247,959.00		

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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		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)			(100,000.00)	(100,000.00)	0.00	(100,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.00	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.00	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	0.00	500.00		
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)			500.00	500.00	0.00	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,151.00	8,151.00		6,591.00	(1,560.00)	-19.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,151.00	8,151.00		6,591.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,151.00	8,151.00		6,591.00		
2) Ending Balance, June 30 (E + F1e)			8,651.00	8,651.00		7,091.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,651.00	8,651.00		7,091.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	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			500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.00	500.00		

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,015,000.00	3,015,000.00	0.00	3,015,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,015,000.00	3,015,000.00	0.00	3,015,000.00		
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	191,845.00	191,845.00	16,558.92	191,845.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	108,155.00	108,155.00	88,060.87	108,155.00	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			300,000.00	300,000.00	104,619.79	300,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,715,000.00	2,715,000.00	(104,619.79)	2,715,000.00		
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	2,505,000.00	2,505,000.00	0.00	2,505,000.00	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			(2,505,000.00)	(2,505,000.00)	0.00	(2,505,000.00)		

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)			210,000.00	210,000.00	(104,619.79)	210,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,625,661.00	1,625,661.00		1,562,003.00	(63,658.00)	-3.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,625,661.00	1,625,661.00		1,562,003.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,625,661.00	1,625,661.00		1,562,003.00		
2) Ending Balance, June 30 (E + F1e)			1,835,661.00	1,835,661.00		1,772,003.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,835,661.00	1,835,661.00		1,772,003.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.00	15,000.00	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			3,015,000.00	3,015,000.00	0.00	3,015,000.00	0.00	0.0%
TOTAL, REVENUES			3,015,000.00	3,015,000.00	0.00	3,015,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	191,845.00	191,845.00	16,558.92	191,845.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191,845.00	191,845.00	16,558.92	191,845.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	108,155.00	108,155.00	88,060.87	108,155.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,155.00	108,155.00	88,060.87	108,155.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			300,000.00	300,000.00	104,619.79	300,000.00		

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								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	2,505,000.00	2,505,000.00	0.00	2,505,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,505,000.00	2,505,000.00	0.00	2,505,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		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)			(2,505,000.00)	(2,505,000.00)	0.00	(2,505,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,000.00	26,000.00	0.00	26,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,268,000.00	5,268,000.00	182,817.08	5,268,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,294,000.00	5,294,000.00	182,817.08	5,294,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,953,559.00	5,953,559.00	4,082,051.25	5,953,559.00	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			5,953,559.00	5,953,559.00	4,082,051.25	5,953,559.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(659,559.00)	(659,559.00)	(3,899,234.17)	(659,559.00)		
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)			(659,559.00)	(659,559.00)	(3,899,234.17)	(659,559.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,453,065.00	7,453,065.00		7,874,812.00	421,747.00	5.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,453,065.00	7,453,065.00		7,874,812.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,453,065.00	7,453,065.00		7,874,812.00		
2) Ending Balance, June 30 (E + F1e)			6,793,506.00	6,793,506.00		7,215,253.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,793,506.00	6,793,506.00		7,215,253.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			26,000.00	26,000.00	0.00	26,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,920,000.00	4,920,000.00	0.00	4,920,000.00	0.00	0.0%
Unsecured Roll		8612	265,000.00	265,000.00	172,664.17	265,000.00	0.00	0.0%
Prior Years' Taxes		8613	2,000.00	2,000.00	1,123.62	2,000.00	0.00	0.0%
Supplemental Taxes		8614	58,000.00	58,000.00	9,029.29	58,000.00	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	23,000.00	23,000.00	0.00	23,000.00	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			5,268,000.00	5,268,000.00	182,817.08	5,268,000.00	0.00	0.0%
TOTAL, REVENUES			5,294,000.00	5,294,000.00	182,817.08	5,294,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	2,560,000.00	2,560,000.00	2,560,000.00	2,560,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	3,393,559.00	3,393,559.00	1,522,051.25	3,393,559.00	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)			5,953,559.00	5,953,559.00	4,082,051.25	5,953,559.00	0.00	0.0%
TOTAL, EXPENDITURES			5,953,559.00	5,953,559.00	4,082,051.25	5,953,559.00		

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		

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

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)	11,473.26	11,473.26	11,667.24	11,667.24	193.98	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)	11,473.26	11,473.26	11,667.24	11,667.24	193.98	2%
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,473.26	11,473.26	11,667.24	11,667.24	193.98	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)						

Chico Unified School District
2017-18 Cash Flow

	Actual Jul	Actual Aug	Actual Sep	Estimated Oct	Estimated Nov	Estimated Dec	Estimated Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2017-18 1st Interim
A. BEGINNING CASH	26,103,210	23,754,737	16,616,161	16,341,798	13,670,589	7,437,458	24,686,867	21,322,336	15,807,495	15,241,757	19,216,759	19,365,659			
B. RECEIPTS															
Principal Apportionment															
State Aid	2,585,909	2,585,909	4,654,636	4,654,635	4,654,635	4,654,635	4,654,635	4,879,835	4,879,835	4,879,835	4,879,835	4,879,835	0	52,844,171	52,844,171
EPA	0	0	3,637,867	0	0	3,637,868	0	0	3,656,468	0	0	3,656,468	0	14,588,671	14,588,671
Property Tax	0	767,238	0	2,701,961	114,898	19,006,388	255,741	177,907	0	8,891,639	3,513,661	2,401,743	0	37,831,177	37,831,177
In-Lieu Property Taxes	0	(277,298)	(554,599)	(369,734)	(369,734)	(369,734)	(369,734)	(369,734)	(621,340)	(310,763)	(310,763)	(310,763)	(310,577)	(4,544,772)	(4,544,772)
Federal Revenues	4,222	0	776,931	121,256	451,809	1,391,990	89,892	89,930	2,278,450	194,999	358,760	774,449	2,285,294	8,817,981	8,817,981
Other State Sources	189,404	189,404	472,765	1,487,474	791,718	1,107,232	798,029	340,938	793,608	1,376,300	916,819	507,020	693,077	9,663,787	9,663,787
Other Local Revenues	32,125	122,212	112,428	466,535	45,965	127,209	2,254,149	82,536	201,871	202,913	1,682,785	712,313	1,753,841	7,796,883	7,796,883
TOTAL RECEIPTS	2,811,660	3,387,465	9,100,028	9,062,127	5,689,291	29,555,589	7,682,712	5,201,413	11,188,893	15,234,922	11,041,098	12,621,066	4,421,635	126,997,898	126,997,898
C. DISBURSEMENTS															
Salaries & Benefits	(1,679,444)	(8,974,867)	(9,370,395)	(9,746,732)	(9,746,732)	(10,721,406)	(8,772,059)	(8,772,059)	(9,746,732)	(9,746,732)	(9,746,732)	(10,721,406)	(2,198,884)	(109,944,181)	(109,944,181)
Operating Expenditures	(1,578,110)	(2,248,364)	(1,354,549)	(2,227,839)	(2,475,377)	(1,540,235)	(2,255,344)	(1,897,789)	(1,787,772)	(1,127,672)	(2,227,839)	(1,292,697)	(5,490,603)	(27,504,191)	(27,504,191)
TOTAL DISBURSEMENTS	(3,257,554)	(11,223,231)	(10,724,944)	(11,974,572)	(12,222,110)	(12,261,640)	(11,027,403)	(10,669,848)	(11,534,505)	(10,874,404)	(11,974,572)	(12,014,103)	(7,689,486)	(137,448,372)	(137,448,372)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	0	0	0	0	1,302,500	1,302,500	0	2,605,000	2,605,000
Transfers Out	0	0	0	0	0	0	(20,000)	0	(50,000)	(215,389)	(50,000)	(25,000)	(255,009)	(615,398)	(615,398)
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	0	0	0	0	(20,000)	0	(50,000)	(215,389)	1,252,500	1,277,500	(255,009)	1,989,602	1,989,602
INTERFUND BORROWING															
Due From Other Funds (9310)	(31,000)	535,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Due To Other Funds (9610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	(31,000)	535,000	0	0	0	0									
PY PRIOR YEAR															
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable															
State Aid - PY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal A/R	112,565	106,376	578,590	132,815	63,566	0	0	123,721	0	0	0	0	0	1,117,633	1,117,633
Other State A/R	0	0	487,904	108,421	0	55,937	0	0	0	0	0	0	0	652,262	652,262
Other Local A/R	15,236	497,461	311,800	0	236,121	11,540	160	0	0	0	0	0	0	1,072,319	1,072,319
Accounts Payable															
Prior Year Corrections	0	0	0	0	0	(112,016)	0	(170,126)	(170,126)	(170,126)	(170,126)	(170,126)	0	(962,648)	(962,648)
In-Lieu	0	17,918	0	0	0	0	0	0	0	0	0	0	0	17,918	17,918
Salaries & Benefits	(586,311)	(270,966)	0	0	0	0	0	0	0	0	0	0	0	(857,277)	(857,277)
Operating A/P	(1,413,069)	(188,599)	(27,741)	0	0	0	0	0	0	0	0	0	0	(1,629,409)	(1,629,409)
TOTAL PRIOR YEAR	(1,871,578)	162,191	1,350,553	241,236	299,687	(44,539)	160	(46,405)	(170,126)	(170,126)	(170,126)	(170,126)	0	(589,202)	0
E. NET INCREASE/DECREASE (B - C + D)	(2,348,473)	(7,138,576)	(274,363)	(2,671,209)	(6,233,131)	17,249,409	(3,364,531)	(5,514,841)	(565,738)	3,975,003	148,900	1,714,337	(3,522,860)	(9,050,073)	(8,460,872)
F. ENDING CASH (A + E)	23,754,737	16,616,161	16,341,798	13,670,589	7,437,458	24,686,867	21,322,336	15,807,495	15,241,757	19,216,759	19,365,659	21,079,996			
Auditor's Ending Cash	23,754,737	16,616,161	16,341,798	0	0	0	0	0	0	0	0	0	0		
Variance	0	0	0	13,670,589	7,437,458	24,686,867	21,322,336	15,807,495	15,241,757	19,216,759	19,365,659	21,079,996			

**Notes for 1st Interim:

1. Total Federal Revenues: Less 16-17 PY Deferred Revenue (\$95,930)
2. Total State Revenues: Less STRS On-behalf (\$4,122,188) & PY Deferred Revenue (\$3,505,279)
3. Total Local Revenues: Less 16-17 PY Deferred Revenue (\$202,500)
4. Salaries and Benefits Expenditures: Less STRS On-behalf (\$4,122,188)
5. Other Financing Sources Ties to Transfers In and Transfers Out

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) 4,026,268.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 107,575,275.00

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) 3.74%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,050,912.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,504,600.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	51,500.00
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)	443,793.04
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)	7,050,805.04
9. Carry-Forward Adjustment (Part IV, Line F)	(200,772.09)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,850,032.95

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	91,871,752.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,871,459.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,271,606.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	863,259.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	36,500.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	606,429.00
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)	88,040.00
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)	11,422,330.96
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)	579,338.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,975,513.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	135,586,226.96

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)	5.20%
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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)	5.05%
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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)	<u>7,050,805.04</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>156,645.37</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (5.76%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.76%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.7%) times Part III, Line B18); zero if positive	<u>(602,316.26)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(602,316.26)</u>
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:	<u>4.76%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-301,158.13) is applied to the current year calculation and the remainder (\$-301,158.13) is deferred to one or more future years:	<u>4.98%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-200,772.09) is applied to the current year calculation and the remainder (\$-401,544.17) is deferred to one or more future years:	<u>5.05%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(200,772.09)</u>

Approved indirect cost rate: 5.76%
Highest rate used in any program: 6.70%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,931,577.00	190,000.00	4.83%
01	3310	1,340,287.00	77,200.00	5.76%
01	3311	7,061.00	406.00	5.75%
01	3315	87,809.00	5,057.00	5.76%
01	3320	131,887.00	7,596.00	5.76%
01	3550	80,714.00	4,035.00	5.00%
01	4035	690,566.00	4,869.00	0.71%
01	4050	88,120.00	378.00	0.43%
01	4124	799,936.00	38,634.00	4.83%
01	4203	132,780.00	8,901.00	6.70%
01	5810	841,792.00	2,055.00	0.24%
01	6010	1,028,455.00	28,415.00	2.76%
01	6230	116,983.00	6,738.00	5.76%
01	6264	301,858.00	17,386.00	5.76%
01	6378	51,741.00	3,162.00	6.11%
01	6382	2,060,925.00	77,793.00	3.77%
01	6387	1,053,594.00	53,202.00	5.05%
01	6500	21,353,716.00	1,217,960.00	5.70%
01	6690	149,116.00	8,589.00	5.76%
01	7338	167,844.00	9,668.00	5.76%
01	7370	33,094.00	1,906.00	5.76%
01	7810	102,739.00	5,517.00	5.37%
01	8150	3,924,924.00	226,074.00	5.76%
01	9010	963,276.00	9,338.00	0.97%
12	6105	579,338.00	31,353.00	5.41%
13	5310	4,467,061.00	234,362.00	5.25%
13	5320	450,865.00	23,670.00	5.25%

Chico Unified (61424) - 2017-18 1st Interim Budget						v18.2c
LOCAL CONTROL FUNDING FORMULA					2016-17	
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			46.19%	46.19%	COLA 0.000% 2016-17
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	3,404.58	7,083	737	722	-	29,083,324
Grades 4-6	2,562.48	7,189		664	-	20,123,462
Grades 7-8	1,763.12	7,403		684	-	14,258,156
Grades 9-12	3,698.80	8,578	223	813	-	35,560,398
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	11,428.98	87,316,992	3,334,007	8,374,340	-	99,025,339
Targeted Instructional Improvement Block Grant						523,290
Home-to-School Transportation						629,271
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						100,177,900
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					1/2	-
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA				12-13 Rate	16-17 ADA	
Current year Funded ADA times Other RL per ADA				5,267.41	11,428.98	60,201,124
Necessary Small School Allowance at 12-13 rates				53.42	11,428.98	610,536
						-
2012-13 Categoricals						10,293,591
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 1,805.84	11,428.98	20,638,909
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						91,744,160
CALCULATE LCFF PHASE-IN ENTITLEMENT					2016-17	
LOCAL CONTROL FUNDING FORMULA TARGET						100,177,900
LOCAL CONTROL FUNDING FORMULA FLOOR						91,744,160
LCFF Need (LCFF Target less LCFF Floor, if positive)						8,433,740
Current Year Gap Funding					56.08%	4,729,371
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						96,473,531
CALCULATE STATE AID						
Transition Entitlement						96,473,531
Local Revenue (including RDA)						(32,337,047)
Gross State Aid						64,136,484
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	16-17 ADA		N/A
2012-13 NSS Allowance (deficited)			5,320.83	11,428.98		60,811,660
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(32,337,047)
Subtotal State Aid for Historical RL/Charter General BG						28,474,613
Categorical funding from 2012-13						10,293,591
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						38,768,204
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						64,136,484
Additional State Aid (Additional SA)						
						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)					96,473,531	
CHANGE OVER PRIOR YEAR			5.78%	5,271,166		
LCFF Entitlement PER ADA					8,441	
PER ADA CHANGE OVER PRIOR YEAR			5.08%	408		
BASIC AID STATUS (school districts only)					<i>Non-Basic Aid</i>	
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2016-17
State Aid			7.11%	4,256,735		64,136,484
Property Taxes net of in-lieu			3.24%	1,014,430		32,337,047
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			5.78%	5,271,165		96,473,531

Chico Unified (61424) - 2017-18 1st Interim Budget						v18.2c
LOCAL CONTROL FUNDING FORMULA					2017-18	
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			45.99%	COLA 1.560%	2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	3,510.58	7,193	748	730	-	30,441,690
Grades 4-6	2,535.53	7,301		672	-	20,214,630
Grades 7-8	1,750.52	7,518		692	-	14,370,904
Grades 9-12	3,870.62	8,712	227	822	-	37,781,932
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	11,667.25	90,644,757	3,504,545	8,659,852	-	102,809,154
Targeted Instructional Improvement Block Grant						523,290
Home-to-School Transportation						629,271
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						103,961,715
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					5/8	-
CALCULATE LCFF FLOOR						
				12-13 Rate	17-18 ADA	
Current year Funded ADA times Base per ADA				5,267.41	11,667.25	61,456,189
Current year Funded ADA times Other RL per ADA				53.42	11,667.25	623,264
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						10,293,591
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,219.65	11,667.25	25,897,211
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						98,270,255
CALCULATE LCFF PHASE-IN ENTITLEMENT					2017-18	
LOCAL CONTROL FUNDING FORMULA TARGET						103,961,715
LOCAL CONTROL FUNDING FORMULA FLOOR						98,270,255
LCFF Need (LCFF Target less LCFF Floor, if positive)						5,691,460
Current Year Gap Funding					43.19%	2,458,142
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						100,728,397
CALCULATE STATE AID						
Transition Entitlement						100,728,397
Local Revenue (including RDA)						(33,286,405)
Gross State Aid						67,441,992
CALCULATE MINIMUM STATE AID						
				12-13 Rate	17-18 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA				5,320.83	11,667.25	62,079,454
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(33,286,405)
Subtotal State Aid for Historical RL/Charter General BG						28,793,049
Categorical funding from 2012-13						10,293,591
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						39,086,640
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						67,441,992
Additional State Aid (Additional SA)						
						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)					100,728,397	
CHANGE OVER PRIOR YEAR			4.41%	4,254,865		
LCFF Entitlement PER ADA					8,633	
PER ADA CHANGE OVER PRIOR YEAR			2.27%	192		
BASIC AID STATUS (school districts only)					<i>Non-Basic Aid</i>	
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2017-18
State Aid			5.15%	3,305,508		67,441,992
Property Taxes net of in-lieu			2.94%	949,358		33,286,405
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			4.41%	4,254,866		100,728,397

Chico Unified (61424) - 2017-18 1st Interim Budget						v18.2c
LOCAL CONTROL FUNDING FORMULA					2018-19	
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			46.37%	COLA 2.150%	2018-19
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	3,563.76	7,348	764	752	-	31,590,262
Grades 4-6	2,497.63	7,458		692	-	20,354,823
Grades 7-8	1,822.76	7,680		712	-	15,297,045
Grades 9-12	3,881.16	8,899	231	847	-	38,721,232
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	11,765.31	93,351,073	3,619,261	8,993,028	-	105,963,362
Targeted Instructional Improvement Block Grant						523,290
Home-to-School Transportation						629,271
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						107,115,923
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					3/4	-
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA				12-13 Rate	18-19 ADA	
Current year Funded ADA times Other RL per ADA				5,267.41	11,765.31	61,972,712
Necessary Small School Allowance at 12-13 rates				53.42	11,765.31	628,503
2012-13 Categoricals						10,293,591
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,430.34	11,765.31	28,593,704
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						101,488,510
CALCULATE LCFF PHASE-IN ENTITLEMENT					2018-19	
LOCAL CONTROL FUNDING FORMULA TARGET						107,115,923
LOCAL CONTROL FUNDING FORMULA FLOOR						101,488,510
LCFF Need (LCFF Target less LCFF Floor, if positive)						5,627,413
Current Year Gap Funding					52.62%	2,961,145
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						104,449,655
CALCULATE STATE AID						
Transition Entitlement						104,449,655
Local Revenue (including RDA)						(33,301,591)
Gross State Aid						71,148,064
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	18-19 ADA		N/A
2012-13 NSS Allowance (deficited)			5,320.83	11,765.31		62,601,214
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(33,301,591)
Subtotal State Aid for Historical RL/Charter General BG						29,299,623
Categorical funding from 2012-13						10,293,591
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						39,593,214
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						71,148,064
Additional State Aid (Additional SA)						
						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)						104,449,655
CHANGE OVER PRIOR YEAR		3.69%	3,721,258			
LCFF Entitlement PER ADA						8,878
PER ADA CHANGE OVER PRIOR YEAR		2.84%	245			
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase			2018-19
State Aid		5.50%	3,706,072			71,148,064
Property Taxes net of in-lieu		0.05%	15,186			33,301,591
Charter in-Lieu Taxes		0.00%	-			-
LCFF pre COE, Choice, Supp		3.69%	3,721,258			104,449,655

Chico Unified (61424) - 2017-18 1st Interim Budget						v18.2c
LOCAL CONTROL FUNDING FORMULA					2019-20	
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			47.00%	COLA 2.350%	47.00% 2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	3,548.74	7,521	782	780	-	32,234,916
Grades 4-6	2,565.38	7,633		718	-	21,422,211
Grades 7-8	1,926.96	7,860		739	-	16,569,621
Grades 9-12	3,877.39	9,108	237	878	-	39,640,225
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	11,918.47	96,732,794	3,694,056	9,440,124	-	109,866,974
Targeted Instructional Improvement Block Grant						523,290
Home-to-School Transportation						629,271
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						111,019,535
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					7/8 -	
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA				12-13 Rate	19-20 ADA	
Current year Funded ADA times Other RL per ADA				5,267.41	11,918.47	62,779,468
Necessary Small School Allowance at 12-13 rates				53.42	11,918.47	636,685
						-
2012-13 Categoricals						10,293,591
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,682.02	11,918.47	31,965,575
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						105,675,319
CALCULATE LCFF PHASE-IN ENTITLEMENT					2019-20	
LOCAL CONTROL FUNDING FORMULA TARGET						111,019,535
LOCAL CONTROL FUNDING FORMULA FLOOR						105,675,319
LCFF Need (LCFF Target less LCFF Floor, if positive)						5,344,216
Current Year Gap Funding					53.26%	2,846,329
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						108,521,648
CALCULATE STATE AID						
Transition Entitlement						108,521,648
Local Revenue (including RDA)						(33,351,528)
Gross State Aid						75,170,120
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	19-20 ADA		N/A
2012-13 NSS Allowance (deficited)			5,320.83	11,918.47		63,416,153
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(33,351,528)
Subtotal State Aid for Historical RL/Charter General BG						30,064,625
Categorical funding from 2012-13						10,293,591
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						40,358,216
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						75,170,120
Additional State Aid (Additional SA)						
						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)					108,521,648	
CHANGE OVER PRIOR YEAR			3.90%	4,071,994		
LCFF Entitlement PER ADA					9,105	
PER ADA CHANGE OVER PRIOR YEAR			2.56%	227		
BASIC AID STATUS (school districts only)					Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2019-20
State Aid			5.65%	4,022,056		75,170,120
Property Taxes net of in-lieu			0.15%	49,937		33,351,528
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			3.90%	4,071,993		108,521,648

**Chico Unified School District
2017-18 1st Interim Budget**

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION						
		2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	100,719,247	3,730,408	104,449,655	4,071,993	108,521,648
Federal Sources	8100-8299	10,250	0	10,250	0	10,250
Other State Revenues	8300-8599	3,932,755	(1,705,705)	2,227,050	21,442	2,248,492
Other Local Revenues	8600-8799	2,173,956	(829,710)	1,344,246	(25,000)	1,319,246
TOTAL REVENUES		106,836,208	1,194,993	108,031,201	4,068,435	112,099,636
EXPENDITURES						
Certificated Salaries	1000-1999	42,936,952	(60,666)	42,876,286	468,211	43,344,497
Classified Salaries	2000-2999	11,812,189	447,975	12,260,164	319,531	12,579,695
Employee Benefits	3000-3999	25,022,597	381,485	25,404,082	1,503,827	26,907,908
Books and Supplies	4000-4999	5,076,740	(1,583,156)	3,493,584	(1,100,000)	2,393,584
Services, Other Operating Expenses	5000-5999	7,393,975	(282,954)	7,111,021	41,782	7,152,803
Capital Outlay	6000-6999	1,835,866	(1,835,866)	0	0	0
	7100-7299					
Other Outgo	7400-7499	389,012	95,000	484,012	95,000	579,012
Direct Support/Indirect Costs	7300-7399	(2,297,287)	115,000	(2,182,287)	25,000	(2,157,287)
<i>Additional LCAP Services</i>			250,000	250,000	250,000	500,000
TOTAL EXPENDITURES		92,170,044	(2,473,183)	89,696,861	1,603,351	91,300,212
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		14,666,164	3,668,175	18,334,339	2,465,085	20,799,424
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	2,605,000	0	2,605,000	0	2,605,000
b) Out	7610-7629	(615,398)	(50,000)	(665,398)	(50,000)	(715,398)
Other Sources/Uses						
a) Sources	8930-8979	588,409	(588,409)	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(18,871,119)	(1,140,259)	(20,011,378)	(579,585)	(20,590,963)
TOTAL OTHER FINANCING SOURCES/USES		(16,293,108)	(1,778,668)	(18,071,776)	(629,585)	(18,701,361)
NET INCREASE (DECREASE) IN FUND BALANCE						
		(1,626,944)	1,889,507	262,563	1,835,500	2,098,063
Beginning Fund Balance						
		18,811,692		17,184,748		17,447,311
Ending Fund Balance						
		17,184,748		17,447,311		19,545,374
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		119,224		119,224		119,224
Prepaid Expenditures		467,982		467,982		467,982
b) Restricted						
c) Committed						
d) Assigned						
Additional 2% Reserves per Board Policy		2,843,719		2,731,274		2,772,128
2015-16 One-Time Money Carryover		178,800		28,800		0
2016-17 One-Time Money Carryover		1,000,000		0		0
e) Unassigned/Unappropriated						
3% Required Reserve		4,265,579		4,096,911		4,158,193
Unappropriated Fund Balance		8,284,244		9,977,920		12,002,647

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
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MULTI-YEAR ASSUMPTIONS

	2018-19 Changes	2019-20 Changes
REVENUES		
Local Control Funding Formula		
COLA	2.15%	2.35%
GAP Funding rate	52.62%	53.26%
Projected CBEDS Enrollment	12,320	12,480
Projected P2 ADA	11,765.31	11,918.47
Prior Year P2 ADA	11,667.24	11,765.31
Change in Yr. to Yr. ADA	98.07	153.16
Federal Revenues		
Loss of Forest Reserve Revenue	0	0
Total Change in Federal Revenues	0	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	13,730	21,442
One-time Payment (2015-16)	0	0
One-time Payment (2016-17) - \$214 per ADA	0	0
One-time Payment (2017-18) - \$147 per ADA	(1,719,435)	0
One-time Mandate Payment	0	0
Total Change in Other State Revenues	(1,705,705)	21,442
Other Local Revenues		
Tuition - International Students	0	0
Interest	(10,000)	(10,000)
Air Quality Control Grant - Purchase of 8 Buses	(677,656)	0
Inspire MOU - Loss of Services	(84,000)	(15,000)
ERATE Reimbursement	(58,054)	0
Total Change in Other Local Revenues	(829,710)	(25,000)
TOTAL CHANGE TO REVENUES	(2,535,415)	(3,558)

EXPENDITURES

Certificated Salaries		
Adjust FTE for Increased Enrollment (3 FTE in 18-19 & 5 FTE in 19-20)	225,000	375,000
Estimated Step/Column Increases	794,334	793,211
Salary savings from retirements (CUTA est 30 FTE in 2018-19, 20 in 2019-20)	(1,050,000)	(700,000)
Admin Interns @ large elementary schools (Shasta, Emma Wilson)	0	0
Grant Writer 1 FTE	0	0
Teacher Early Tell Incentive - 2017-18 Only	(30,000)	0
Estimated increase cost for Sick Leave for All - Included in Extra Pay Schedule	0	0
Total Change in Certificated Salaries	(60,666)	468,211
Classified Salaries		
Estimated Step Increases	236,244	245,203
Salary savings from retirements (CSEA 10 FTE 18-19 and 10 FTE 19-20)	(95,000)	(95,000)
All Day K - Implementation to Non-Title I Schools (1 3.5hr. Aide per class)	306,732	72,327
Minimum Wage Impact		50,000
Add'l Custodian for New Classrooms due to Construction		47,000
Total Change in Classified Salaries	447,975	319,531
Employee Benefits		
Adjust FTE to Increased Enrollment (3 FTE in 18-19 & 5 FTE in 19-20)	96,683	168,075
Benefit Increase from Estimated Step/Column Increases - Certificated	193,802	208,202
Benefit savings from retirements (CUTA est 30 FTE in 2018-19, 20 in 2019-20)	(256,179)	(183,736)
Benefit savings from retirements (CSEA 10 FTE 18-19 and 10 FTE 19-20)	(31,367)	(34,122)
Benefit Increase from Estimated Step/Column Increases - Classified	78,003	88,072
Benefit savings from teacher early tell incentive	(8,631)	0
Change in Retiree Health Benefit Costs (OPEB)	60,000	60,000
Increase in STRS Rates 14.43% 17-18, 16.28% 18-19, 18.13% 19-20	793,211	801,873
Increase in PERS Rates 15.531% 17-18, 18.10% 18-19, 20.8% 19-20	314,964	339,652

Chico Unified School District
2017-18 1st Interim Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
Workers comp prior year adjustment		0		25,000	
2017-18 One-time Funding Spending Plan - Compensation		(859,000)		0	
Add'l Custodian for New Classrooms due to Construction				30,810	
Total Change in Employee Benefits		381,485		1,503,827	
Books and Supplies					
2017-18 Site Discretionary Carryover		(203,559)			
2017-18 District Unrestricted Carryover		(76,936)			
2017-18 Safe Schools Carryover		(61,640)			
2015-16 One-time Funding MYP Spending Plan		(191,889)		(150,000)	
2016-17 One-time Funding MYP Spending Plan		(91,611)		(1,000,000)	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		(860,435)		0	
ERATE One-time expenditures		(122,086)			
SELPA OHC One-time Payment in 2016-17 - Exp budgeted in Supplies		0		0	
Fuel - Estimated Cost Increase		25,000		50,000	
Total Change in Books and Supplies		(1,583,156)		(1,100,000)	
Services, Other Operating Expenses					
Election costs - even years in November		75,000		(75,000)	
Utilities Increases		83,000		88,623	
Property & Liability Estimated Increase 3% + Add'l Buildings		21,990		28,160	
SELPA AB602 Allocation Plan Change		0		0	
2015-16 One-time Funding MYP Spending Plan		(381,716)			
ERATE One-time expenditures		(74,228)			
WASC		(7,000)		0	
Total Change in Services, Other Oper. Expenses		(282,954)		41,782	
Additional LCAP Services					
Technology - Student Devices		250,000		250,000	
IA/Computer Techs		0		0	
IA/Bilingual		0		0	
Targeted Case Managers (TCMs)		0		0	
Counseling Support		0		0	
Total Change in Additional LCAP Services		250,000		250,000	
Capital Outlay					
ERATE One-time expenditures		(218,500)		0	
8 Buses purchased with Clean Air Grant		(1,266,065)		0	
DO Safety Improvements/Renovation		(150,000)			
2015-16 One-time Funding MYP Spending Plan		(201,301)		0	
Total Change in Capital Outlay		(1,835,866)		0	
Other Outgo					
Loan Payment - 8 Buses Purchased		95,000		95,000	
Total Change in Other Outgo		95,000		95,000	
Direct Support/Indirect Costs					
Changes to Indirect Costs-GF		100,000		25,000	
Changes to Indirect Costs- Due to End of Grants		15,000		0	
Total Change in Direct Support/Indirect Costs		115,000		25,000	
TOTAL CHANGES IN EXPENDITURES		(2,473,183)		1,603,351	
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) In					
b) Out					
Preschool Startup Contribution - Paid from Title I at 2nd Interim		0			
Nutrition Services Contribution		(50,000)		(50,000)	
		(50,000)		(50,000)	
Other Sources/Uses					
a) Sources		(588,409)			
b) Uses					
Contributions to Restricted Programs					
Special Ed contribution for supplies/services		(25,000)		(25,000)	

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION					
	2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
Special Ed contribution for step and column		(235,426)		(319,804)	
Special Ed encroachment estimated increase		(530,000)		(100,000)	
Routine Restricted to 3% requirement		170,167		(59,781)	
Additional 3 SH classes (teacher & aide time)		(420,000)		0	
BCOE Special Ed Billback		(100,000)		(75,000)	
Total Change in Contributions		(1,140,259)		(579,585)	
TOTAL CHANGES IN OTHER FINANCING SOURCES		(1,728,668)		(579,585)	

**Chico Unified School District
2017-18 1st Interim Budget**

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	8,903,661	0	8,903,661	0	8,903,661
Other State Revenues	8300-8599	13,358,499	(1,940,089)	11,418,410	0	11,418,410
Other Local Revenues	8600-8799	5,825,427	(530,000)	5,295,427	0	5,295,427
TOTAL REVENUES		28,087,587	(2,470,089)	25,617,498	0	25,617,498
EXPENDITURES						
Certificated Salaries	1000-1999	12,111,030	(172,203)	11,938,827	128,127	12,066,954
Classified Salaries	2000-2999	8,251,567	114,000	8,365,567	116,280	8,481,847
Employee Benefits	3000-3999	13,932,034	(4,374)	13,927,660	75,396	14,003,057
Books and Supplies	4000-4999	4,649,908	(368,170)	4,281,738	25,000	4,306,738
Services, Other Operating Expenses	5000-5999	5,896,189	(1,088,146)	4,808,043	44,557	4,852,600
Capital Outlay	6000-6999	1,682,208	(96,067)	1,586,141	0	1,586,141
	7100-7299					
Other Outgo	7400-7499	872,700	(36,400)	836,300	0	836,300
Direct Support/Indirect Costs	7300-7399	2,004,879	(100,000)	1,904,879	0	1,904,879
Reductions due to end of grant funding			(1,447,705)	(1,447,705)	0	(1,447,705)
TOTAL EXPENDITURES		49,400,515	(3,199,065)	46,201,450	389,361	46,590,811
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(21,312,928)	728,976	(20,583,952)	(389,361)	(20,973,313)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	18,871,119	1,140,259	20,011,378	579,585	20,590,963
TOTAL OTHER FINANCING SOURCES/USES		18,871,119	1,140,259	20,011,378	579,585	20,590,963
NET INCREASE (DECREASE) IN FUND BALANCE		(2,441,809)	1,869,235	(572,574)	190,224	(382,350)
Beginning Fund Balance		4,269,996		1,828,187		1,255,613
Ending Fund Balance		1,828,187		1,255,613		873,263
Components of Fund Balance:						
b) Restricted		1,828,187		1,255,613		873,263
Unappropriated Fund Balance		0		0		0

	2018-19 Changes	2019-20 Changes
Federal Revenues		
Youth Build	0	0
Farm to School Grant	0	0
Federal Counseling Grant	0	0
Total Federal Revenues	<u>0</u>	<u>0</u>
Other State Revenues		
Prop 39 Clean Energy	0	
Ending of CCPT rounds 1&2	(1,940,089)	
Ending of Elementary Counseling grant	0	
Ending of Brn-JAG grant	0	
Total State Revenues	<u>(1,940,089)</u>	<u>0</u>
Other Local Revenues		
Blue Oak & Forest Ranch non CUSD for Special Ed	(530,000)	
Bridge to Kindergarten	0	
Total Local Revenues	<u>(530,000)</u>	<u>0</u>
Certificated Salaries		
Ending of CCPT rounds 1&2	(298,003)	
Ending of Elementary Counseling grant	0	
Ending of Brn-JAG grant	0	
Estimated Step/Column Increases Special Ed	125,800	128,127
Total Change in Certificated Salaries	<u>(172,203)</u>	<u>128,127</u>
Classified Salaries		
Estimated Step/Column Increases Special Ed	114,000	116,280
Total Change in Classified Salaries	<u>114,000</u>	<u>116,280</u>
Employee Benefits		
Estimated Step/Column Increases Special Ed - Certificated	(42,014)	33,631
Estimated Step/Column Increases Special Ed - Classified	37,641	41,765
Total Change in Employee Benefits	<u>(4,374)</u>	<u>75,396</u>
Books and Supplies		
Increase in Special Ed costs	25,000	25,000
Restricted Lottery Carryover	0	
Site Donation Carryover	(121,174)	
Ending of CCPT rounds 1&2	(271,996)	
Reductions Due To Compensation Increase	0	
Total Change in Books and Supplies	<u>(368,170)</u>	<u>25,000</u>
Services, Other Operating Expenses		
Routine Restricted to 3% requirement	(235)	44,557
Ending of CCPT rounds 1&2	(1,087,911)	
Ending of Brn-JAG grant	0	
BTSA Support Services	0	0
Total Change in Services, Other Oper. Expenses	<u>(1,088,146)</u>	<u>44,557</u>
Capital Outlay		
Ending of CCPT rounds 1&2	(96,067)	
Total Change in Capital Outlay	<u>(96,067)</u>	<u>0</u>
Other Outgo		
COPS Debt Schedule (ends 9-1-17)	(36,400)	
Total Change in Other Outgo	<u>(36,400)</u>	<u>0</u>
Direct Support/Indirect Costs	(100,000)	0
Reductions due to end of grant funding		
Federal Programs	0	0
Farm to School	0	
Prop 39 Clean Energy	0	
Local Programs	(530,000)	
Microsoft Voucher	0	
California Partnership Academy	0	
QEIA	0	
Clean Energy	6230	
Educator Effectiveness	6264	
District MAA transfer of fund balance	9087	
NFL Foundation Grant	9125	
Other	0	
Total Change from Reductions in Grant Funding	<u>(1,447,705)</u>	<u>0</u>

TOTAL CHANGES IN EXPENDITURES	(3,199,065)	389,361
OTHER FINANCING SOURCES/USES		
Interfund Transfers		
a) In		
b) Out		
Other Sources/Uses		
a) Sources		
b) Uses		
Contributions to Restricted Programs		
Special Ed contribution for supplies/services	25,000	25,000
Special Ed contribution for step and column	235,426	319,804
Special Ed encroachment estimated increase	530,000	250,000
Routine Restricted to 3% requirement	(170,167)	59,781
Additional 3 SH classes (teacher & aide time)	420,000	
BCOE Special Ed Billback	100,000	75,000
Total Change in Contributions	1,140,259	729,585
TOTAL CHANGES IN OTHER FINANCING SOURCES	1,140,259	729,585

Chico Unified School District
2017-18 1st Interim Budget

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION						
		2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	100,719,247	3,730,408	104,449,655	4,071,993	108,521,648
Federal Sources	8100-8299	8,913,911	0	8,913,911	0	8,913,911
Other State Revenues	8300-8599	17,291,254	(3,645,794)	13,645,460	21,442	13,666,902
Other Local Revenues	8600-8799	7,999,383	(1,359,710)	6,639,673	(25,000)	6,614,673
TOTAL REVENUES		134,923,795	(1,275,096)	133,648,699	4,068,435	137,717,134
EXPENDITURES						
Certificated Salaries	1000-1999	55,047,982	(232,869)	54,815,113	596,339	55,411,451
Classified Salaries	2000-2999	20,063,756	561,975	20,625,731	435,811	21,061,542
Employee Benefits	3000-3999	38,954,631	377,111	39,331,742	1,579,223	40,910,965
Books and Supplies	4000-4999	9,726,648	(1,951,326)	7,775,322	(1,075,000)	6,700,322
Services, Other Operating Expenses	5000-5999	13,290,164	(1,371,100)	11,919,064	86,339	12,005,403
Capital Outlay	6000-6999	3,518,074	(1,931,933)	1,586,141	0	1,586,141
	7100-7299					
Other Outgo	7400-7499	1,261,712	58,600	1,320,312	95,000	1,415,312
Direct Support/Indirect Costs	7300-7399	(292,408)	15,000	(277,408)	25,000	(252,408)
Additional LCAP Services		0	250,000	250,000	250,000	500,000
Reductions due to end of grant funding		0	(1,447,705)	(1,447,705)	0	(1,447,705)
TOTAL EXPENDITURES		141,570,559	(5,672,247)	135,898,312	1,992,711	137,891,023
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(6,646,764)	4,397,151	(2,249,613)	2,075,724	(173,889)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	2,605,000	0	2,605,000	0	2,605,000
b) Out	7610-7629	(615,398)	(50,000)	(665,398)	(50,000)	(715,398)
Other Sources/Uses						
a) Sources	8930-8979	588,409	(588,409)	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		2,578,011	(638,409)	1,939,602	(50,000)	1,889,602
NET INCREASE (DECREASE) IN FUND BALANCE						
		(4,068,753)	3,758,742	(310,011)	2,025,724	1,715,713
Beginning Fund Balance		23,081,688		19,012,935		18,702,924
Ending Fund Balance		19,012,935		18,702,924		20,418,637
Components of Fund Balance:						
a) Nonspendable						
	Revolving Cash	25,200		25,200		25,200
	Stores	119,224		119,224		119,224
	Prepaid Expenditures	467,982		467,982		467,982
b) Restricted						
		1,828,187		1,255,613		873,263
c) Committed						
		0		0		0
d) Assigned						
	Additional 2% Reserves per Board Policy	2,843,719		2,731,274		2,772,128
	2015-16 One-time Money Carryover	178,800		28,800		0
e) Unassigned/Unappropriated						
	3% Required Reserve	4,265,579		4,096,911		4,158,193
Unappropriated Fund Balance		9,284,244		9,977,920		12,002,647

Chico Unified School District
2017-18 1st Interim Budget

UNRESTRICTED GENERAL FUND
WITH ONE-TIME FUNDING REVENUE & EXPENDITURES REMOVED

MULTI-YEAR PROJECTION

		2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	100,719,247	3,730,408	104,449,655	4,071,993	108,521,648
Federal Sources	8100-8299	10,250	0	10,250	0	10,250
Other State Revenues	8300-8599	2,213,320	13,730	2,227,050	21,442	2,248,492
Other Local Revenues	8600-8799	1,438,246	(94,000)	1,344,246	(25,000)	1,319,246
TOTAL REVENUES		104,381,063	3,650,138	108,031,201	4,068,435	112,099,636
EXPENDITURES						
Certificated Salaries	1000-1999	42,936,952	(60,666)	42,876,286	468,211	43,344,497
Classified Salaries	2000-2999	11,812,189	447,975	12,260,164	319,531	12,579,695
Employee Benefits	3000-3999	24,163,597	1,240,485	25,404,082	1,503,827	26,907,908
Books and Supplies	4000-4999	2,289,784	25,000	2,314,784	50,000	2,364,784
Services, Other Operating Expenses	5000-5999	6,938,031	172,990	7,111,021	41,782	7,152,803
Capital Outlay	6000-6999	0	0	0	0	0
	7100-7299					
Other Outgo	7400-7499	389,012	95,000	484,012	95,000	579,012
Direct Support/Indirect Costs	7300-7399	(2,297,287)	115,000	(2,182,287)	25,000	(2,157,287)
<i>Additional LCAP Services</i>			250,000	250,000	250,000	500,000
TOTAL EXPENDITURES		86,232,278	2,285,783	88,518,061	2,753,351	91,271,412
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		18,148,785	1,364,354	19,513,139	1,315,085	20,828,224
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	2,605,000	0	2,605,000	0	2,605,000
b) Out	7610-7629	(471,398)	(50,000)	(521,398)	(50,000)	(571,398)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(18,871,119)	(1,283,028)	(20,154,147)	(614,085)	(20,768,232)
TOTAL OTHER FINANCING SOURCES/USES		(16,737,517)	(1,333,028)	(18,070,545)	(664,085)	(18,734,630)
NET INCREASE (DECREASE) IN FUND BALANCE						
		1,411,268	31,326	1,442,594	651,000	2,093,594
Beginning Fund Balance		14,786,030		16,197,298		17,639,892
Ending Fund Balance		16,197,298		17,639,892		19,733,486
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		119,224		119,224		119,224
Prepaid Expenditures		467,982		467,982		467,982
b) Restricted						
c) Committed						
d) Assigned						
Additional 2% Reserves per Board Policy		2,722,084		2,704,818		2,768,672
2015-16 One-Time Money Carryover		0		0		0
2016-17 One-Time Money Carryover		0		0		0
e) Unassigned/Unappropriated						
3% Required Reserve		4,083,126		4,057,227		4,153,009
Unappropriated Fund Balance		8,779,682		10,265,441		12,199,399

Chico Unified School District
2017-18 1st Interim Budget

UNRESTRICTED GENERAL FUND
WITH ONE-TIME FUNDING REVENUE & EXPENDITURES REMOVED

MULTI-YEAR PROJECTION

	2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
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MULTI-YEAR ASSUMPTIONS

	2018-19 Changes	2019-20 Changes
REVENUES		
Local Control Funding Formula		
COLA	2.15%	2.35%
GAP Funding rate	52.62%	53.26%
Projected CBEDS Enrollment	12,320	12,480
Projected P2 ADA	11,765.31	11,918.47
Prior Year P2 ADA	11,667.24	11,765.31
Change in Yr. to Yr. ADA	98.07	153.16
Federal Revenues		
Loss of Forest Reserve Revenue	0	0
Total Change in Federal Revenues	0	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	13,730	21,442
One-time Payment (2015-16)	0	0
One-time Payment (2016-17) - \$214 per ADA	0	0
One-time Payment (2017-18) - \$147 per ADA	0	0
One-time Mandate Payment	0	0
Total Change in Other State Revenues	13,730	21,442
Other Local Revenues		
Tuition - International Students	0	0
Interest	(10,000)	(10,000)
Air Quality Control Grant - Purchase of 8 Buses	0	0
Inspire MOU - Loss of Services	(84,000)	(15,000)
ERATE Reimbursement	0	0
Total Change in Other Local Revenues	(94,000)	(25,000)
TOTAL CHANGE TO REVENUES	(80,270)	(3,558)

EXPENDITURES

Certificated Salaries		
Adjust FTE for Increased Enrollment (3 FTE in 18-19 & 5 FTE in 19-20)	225,000	375,000
Estimated Step/Column Increases	794,334	793,211
Salary savings from retirements (CUTA est 30 FTE in 2018-19, 20 in 2019-20)	(1,050,000)	(700,000)
Admin Interns @ large elementary schools (Shasta, Emma Wilson)	0	0
Grant Writer 1 FTE	0	0
Teacher Early Tell Incentive - 2017-18 Only	(30,000)	0
Estimated increase cost for Sick Leave for All - Included in Extra Pay Schedule	0	0
Total Change in Certificated Salaries	(60,666)	468,211
Classified Salaries		
Estimated Step Increases	236,244	245,203
Salary savings from retirements (CSEA 10 FTE 18-19 and 10 FTE 19-20)	(95,000)	(95,000)
All Day K - Implementation to Non-Title I Schools (1 3.5hr. Aide per class)	306,732	72,327
Minimum Wage Impact		50,000
Add'l Custodian for New Classrooms due to Construction		47,000
Total Change in Classified Salaries	447,975	319,531
Employee Benefits		
Adjust FTE to Increased Enrollment (3 FTE in 18-19 & 5 FTE in 19-20)	96,683	168,075
Benefit Increase from Estimated Step/Column Increases - Certificated	193,802	208,202
Benefit savings from retirements (CUTA est 30 FTE in 2018-19, 20 in 2019-20)	(256,179)	(183,736)
Benefit savings from retirements (CSEA 10 FTE 18-19 and 10 FTE 19-20)	(31,367)	(34,122)
Benefit Increase from Estimated Step/Column Increases - Classified	78,003	88,072
Benefit savings from teacher early tell incentive	(8,631)	0
Change in Retiree Health Benefit Costs (OPEB)	60,000	60,000
Increase in STRS Rates 14.43% 17-18, 16.28% 18-19, 18.13% 19-20	793,211	801,873
Increase in PERS Rates 15.531% 17-18, 18.10% 18-19, 20.8% 19-20	314,964	339,652

Chico Unified School District
2017-18 1st Interim Budget

UNRESTRICTED GENERAL FUND
WITH ONE-TIME FUNDING REVENUE & EXPENDITURES REMOVED

MULTI-YEAR PROJECTION

	2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
Workers comp prior year adjustment		0		25,000	
2017-18 One-time Funding Spending Plan - Compensation		0		0	
Add'l Custodian for New Classrooms due to Construction				30,810	
Total Change in Employee Benefits		1,240,485		1,503,827	
Books and Supplies					
2017-18 Site Discretionary Carryover		0			
2017-18 District Unrestricted Carryover		0			
2017-18 Safe Schools Carryover		0			
2015-16 One-time Funding MYP Spending Plan		0		0	
2016-17 One-time Funding MYP Spending Plan		0		0	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		0		0	
ERATE One-time expenditures		0			
SELPA OHC One-time Payment in 2016-17 - Exp budgeted in Supplies		0		0	
Fuel - Estimated Cost Increase		25,000		50,000	
Total Change in Books and Supplies		25,000		50,000	
Services, Other Operating Expenses					
Election costs - even years in November		75,000		(75,000)	
Utilities Increases		83,000		88,623	
Property & Liability Estimated Increase 3% + Add'l Buildings		21,990		28,160	
SELPA AB602 Allocation Plan Change		0		0	
2015-16 One-time Funding MYP Spending Plan		0			
ERATE One-time expenditures		0			
WASC		(7,000)		0	
Total Change in Services, Other Oper. Expenses		172,990		41,782	
Additional LCAP Services					
Technology - Student Devices		250,000		250,000	
IA/Computer Techs		0		0	
IA/Bilingual		0		0	
Targeted Case Managers (TCMs)		0		0	
Counseling Support		0		0	
Total Change in Additional LCAP Services		250,000		250,000	
Capital Outlay					
ERATE One-time expenditures		0		0	
8 Buses purchased with Clean Air Grant		0		0	
DO Safety Improvements/Renovation		0			
2015-16 One-time Funding MYP Spending Plan		0		0	
Total Change in Capital Outlay		0		0	
Other Outgo					
Loan Payment - 8 Buses Purchased		95,000		95,000	
Total Change in Other Outgo		95,000		95,000	
Direct Support/Indirect Costs					
Changes to Indirect Costs-GF		100,000		25,000	
Changes to Indirect Costs- Due to End of Grants		15,000		0	
Total Change in Direct Support/Indirect Costs		115,000		25,000	
TOTAL CHANGES IN EXPENDITURES		2,285,783		2,753,351	
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) In					
b) Out					
Preschool Startup Contribution - Paid from Title I at 2nd Interim		0			
Nutrition Services Contribution		(50,000)		(50,000)	
		(50,000)		(50,000)	
Other Sources/Uses					
a) Sources		0			
b) Uses					
Contributions to Restricted Programs					
Special Ed contribution for supplies/services		(25,000)		(25,000)	

Chico Unified School District
 2017-18 1st Interim Budget

UNRESTRICTED GENERAL FUND
WITH ONE-TIME FUNDING REVENUE & EXPENDITURES REMOVED

MULTI-YEAR PROJECTION					
	2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
Special Ed contribution for step and column		(235,426)		(319,804)	
Special Ed encroachment estimated increase		(530,000)		(100,000)	
Routine Restricted to 3% requirement		27,398		(94,281)	
Additional 3 SH classes (teacher & aide time)		(420,000)		0	
BCOE Special Ed Billback		(100,000)		(75,000)	
Total Change in Contributions		(1,283,028)		(614,085)	
TOTAL CHANGES IN OTHER FINANCING SOURCES		(1,283,028)		(614,085)	

**Chico Unified School District
2017-18 1st Interim Budget**

**RESTRICTED GENERAL FUND
WITH ONE-TIME FUNDING REVENUE & EXPENDITURES REMOVED**

MULTI-YEAR PROJECTION

		2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	8,903,661	0	8,903,661	0	8,903,661
Other State Revenues	8300-8599	13,358,499	(1,940,089)	11,418,410	0	11,418,410
Other Local Revenues	8600-8799	5,825,427	(530,000)	5,295,427	0	5,295,427
TOTAL REVENUES		28,087,587	(2,470,089)	25,617,498	0	25,617,498
EXPENDITURES						
Certificated Salaries	1000-1999	12,111,030	(172,203)	11,938,827	128,127	12,066,954
Classified Salaries	2000-2999	8,251,567	114,000	8,365,567	116,280	8,481,847
Employee Benefits	3000-3999	13,932,034	(4,374)	13,927,660	75,396	14,003,057
Books and Supplies	4000-4999	4,649,908	(368,170)	4,281,738	25,000	4,306,738
Services, Other Operating Expenses	5000-5999	5,896,189	(1,088,146)	4,808,043	44,557	4,852,600
Capital Outlay	6000-6999	1,682,208	(96,067)	1,586,141	0	1,586,141
	7100-7299					
Other Outgo	7400-7499	872,700	(36,400)	836,300	0	836,300
Direct Support/Indirect Costs	7300-7399	2,004,879	(100,000)	1,904,879	0	1,904,879
Reductions due to end of grant funding			(1,447,705)	(1,447,705)	0	(1,447,705)
TOTAL EXPENDITURES		49,400,515	(3,199,065)	46,201,450	389,361	46,590,811
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(21,312,928)	728,976	(20,583,952)	(389,361)	(20,973,313)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	18,871,119	1,283,028	20,154,147	614,085	20,768,232
TOTAL OTHER FINANCING SOURCES/USES		18,871,119	1,283,028	20,154,147	614,085	20,768,232
NET INCREASE (DECREASE) IN FUND BALANCE						
		(2,441,809)	2,012,004	(429,805)	224,724	(205,081)
Beginning Fund Balance		4,269,996		1,828,187		1,398,382
Ending Fund Balance		1,828,187		1,398,382		1,193,300
Components of Fund Balance:						
b) Restricted		1,828,187		1,398,382		1,193,300
Unappropriated Fund Balance		0		0		0

	2018-19 Changes	2019-20 Changes
Federal Revenues		
Youth Build	0	0
Farm to School Grant	0	0
Federal Counseling Grant	0	0
Total Federal Revenues	<u>0</u>	<u>0</u>
Other State Revenues		
Prop 39 Clean Energy	0	
Ending of CCPT rounds 1&2	(1,940,089)	
Ending of Elementary Counseling grant	0	
Ending of Brn-JAG grant	0	
Total State Revenues	<u>(1,940,089)</u>	<u>0</u>
Other Local Revenues		
Blue Oak & Forest Ranch non CUSD for Special Ed	(530,000)	
Bridge to Kindergarten	0	
Total Local Revenues	<u>(530,000)</u>	<u>0</u>
Certificated Salaries		
Ending of CCPT rounds 1&2	(298,003)	
Ending of Elementary Counseling grant	0	
Ending of Brn-JAG grant	0	
Estimated Step/Column Increases Special Ed	125,800	128,127
Total Change in Certificated Salaries	<u>(172,203)</u>	<u>128,127</u>
Classified Salaries		
Estimated Step/Column Increases Special Ed	114,000	116,280
Total Change in Classified Salaries	<u>114,000</u>	<u>116,280</u>
Employee Benefits		
Estimated Step/Column Increases Special Ed - Certificated	(42,014)	33,631
Estimated Step/Column Increases Special Ed - Classified	37,641	41,765
Total Change in Employee Benefits	<u>(4,374)</u>	<u>75,396</u>
Books and Supplies		
Increase in Special Ed costs	25,000	25,000
Restricted Lottery Carryover	0	
Site Donation Carryover	(121,174)	
Ending of CCPT rounds 1&2	(271,996)	
Reductions Due To Compensation Increase	0	
Total Change in Books and Supplies	<u>(368,170)</u>	<u>25,000</u>
Services, Other Operating Expenses		
Routine Restricted to 3% requirement	(235)	44,557
Ending of CCPT rounds 1&2	(1,087,911)	
Ending of Brn-JAG grant	0	
BTSA Support Services	0	0
Total Change in Services, Other Oper. Expenses	<u>(1,088,146)</u>	<u>44,557</u>
Capital Outlay		
Ending of CCPT rounds 1&2	(96,067)	
Total Change in Capital Outlay	<u>(96,067)</u>	<u>0</u>
Other Outgo		
COPS Debt Schedule (ends 9-1-17)	(36,400)	
Total Change in Other Outgo	<u>(36,400)</u>	<u>0</u>
Direct Support/Indirect Costs	(100,000)	0
Reductions due to end of grant funding		
Federal Programs	0	0
Farm to School	0	
Prop 39 Clean Energy	0	
Local Programs	(530,000)	
Microsoft Voucher	0	
California Partnership Academy	0	
QEIA	0	
Clean Energy	6230	
Educator Effectiveness	6264	
District MAA transfer of fund balance	9087	
NFL Foundation Grant	9125	
Other	0	
Total Change from Reductions in Grant Funding	<u>(1,447,705)</u>	<u>0</u>

TOTAL CHANGES IN EXPENDITURES	(3,199,065)	389,361
OTHER FINANCING SOURCES/USES		
Interfund Transfers		
a) In		
b) Out		
Other Sources/Uses		
a) Sources		
b) Uses		
Contributions to Restricted Programs		
Special Ed contribution for supplies/services	25,000	25,000
Special Ed contribution for step and column	235,426	319,804
Special Ed encroachment estimated increase	530,000	250,000
Routine Restricted to 3% requirement	(27,398)	94,281
Additional 3 SH classes (teacher & aide time)	420,000	
BCOE Special Ed Billback	100,000	75,000
Total Change in Contributions	1,283,028	764,085
TOTAL CHANGES IN OTHER FINANCING SOURCES	1,283,028	764,085

Chico Unified School District
2017-18 1st Interim Budget

TOTAL GENERAL FUND
WITH ONE-TIME FUNDING REVENUE & EXPENDITURES REMOVED

MULTI-YEAR PROJECTION		2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	100,719,247	3,730,408	104,449,655	4,071,993	108,521,648
Federal Sources	8100-8299	8,913,911	0	8,913,911	0	8,913,911
Other State Revenues	8300-8599	15,571,819	(1,926,359)	13,645,460	21,442	13,666,902
Other Local Revenues	8600-8799	7,263,673	(624,000)	6,639,673	(25,000)	6,614,673
TOTAL REVENUES		132,468,650	1,180,049	133,648,699	4,068,435	137,717,134
EXPENDITURES						
Certificated Salaries	1000-1999	55,047,982	(232,869)	54,815,113	596,339	55,411,451
Classified Salaries	2000-2999	20,063,756	561,975	20,625,731	435,811	21,061,542
Employee Benefits	3000-3999	38,095,631	1,236,111	39,331,742	1,579,223	40,910,965
Books and Supplies	4000-4999	6,939,692	(343,170)	6,596,522	75,000	6,671,522
Services, Other Operating Expenses	5000-5999	12,834,220	(915,156)	11,919,064	86,339	12,005,403
Capital Outlay	6000-6999	1,682,208	(96,067)	1,586,141	0	1,586,141
	7100-7299					
Other Outgo	7400-7499	1,261,712	58,600	1,320,312	95,000	1,415,312
Direct Support/Indirect Costs	7300-7399	(292,408)	15,000	(277,408)	25,000	(252,408)
Additional LCAP Services		0	250,000	250,000	250,000	500,000
Reductions due to end of grant funding		0	(1,447,705)	(1,447,705)	0	(1,447,705)
TOTAL EXPENDITURES		135,632,793	(913,281)	134,719,512	3,142,711	137,862,223
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(3,164,143)	2,093,330	(1,070,813)	925,724	(145,089)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	2,605,000	0	2,605,000	0	2,605,000
b) Out	7610-7629	(471,398)	(50,000)	(521,398)	(50,000)	(571,398)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		2,133,602	(50,000)	2,083,602	(50,000)	2,033,602
NET INCREASE (DECREASE) IN FUND BALANCE		(1,030,541)	2,043,330	1,012,789	875,724	1,888,513
Beginning Fund Balance		19,056,026		18,025,485		19,038,274
Ending Fund Balance		18,025,485		19,038,274		20,926,787
Components of Fund Balance:						
a) Nonspendable						
	Revolving Cash	25,200		25,200		25,200
	Stores	119,224		119,224		119,224
	Prepaid Expenditures	467,982		467,982		467,982
b) Restricted						
c) Committed						
d) Assigned						
	Additional 2% Reserves per Board Policy	2,722,084		2,704,818		2,768,672
	2015-16 One-time Money Carryover	0		0		0
e) Unassigned/Unappropriated						
	3% Required Reserve	4,083,126		4,057,227		4,153,009
Unappropriated Fund Balance		8,779,682		10,265,441		12,199,399

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	17,528.00	0.00	0.00	(292,408.00)				
Other Sources/Uses Detail					2,605,000.00	615,398.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	31,353.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(17,528.00)	261,055.00	0.00				
Other Sources/Uses Detail					615,398.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,505,000.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	17,528.00	(17,528.00)	292,408.00	(292,408.00)	3,220,398.00	3,220,398.00		

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	11,473.26		
	Charter School		0.00	
	Total ADA	11,473.26	11,667.24	1.7%
1st Subsequent Year (2018-19)	District Regular	11,511.88		
	Charter School			
	Total ADA	11,511.88	11,765.31	2.2%
2nd Subsequent Year (2019-20)	District Regular	11,544.29		
	Charter School			
	Total ADA	11,544.29	11,918.47	3.2%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

CUSD is using a three year average to projec future enrollment/ADA. The increase in ADA over the last two years is driving continued expectation of increased ADA in the future.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	12,014	12,217		
Charter School				
Total Enrollment	12,014	12,217	1.7%	Met
1st Subsequent Year (2018-19)				
District Regular	12,054	12,320		
Charter School				
Total Enrollment	12,054	12,320	2.2%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	12,088	12,480		
Charter School				
Total Enrollment	12,088	12,480	3.2%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

CUSD is using a three year average to project future enrollment/ADA. The increase in ADA over the last two years is driving continued expectation of increased ADA in the future.

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	11,273	11,764	
Charter School			
Total ADA/Enrollment	11,273	11,764	95.8%
Second Prior Year (2015-16)			
District Regular	11,353	11,807	
Charter School			
Total ADA/Enrollment	11,353	11,807	96.2%
First Prior Year (2016-17)			
District Regular	11,427	11,965	
Charter School			
Total ADA/Enrollment	11,427	11,965	95.5%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	11,667	12,217		
Charter School	0			
Total ADA/Enrollment	11,667	12,217	95.5%	Met
1st Subsequent Year (2018-19)				
District Regular	11,765	12,320		
Charter School				
Total ADA/Enrollment	11,765	12,320	95.5%	Met
2nd Subsequent Year (2019-20)				
District Regular	11,918	12,480		
Charter School				
Total ADA/Enrollment	11,918	12,480	95.5%	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)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2017-18)	103,581,391.00		
1st Subsequent Year (2018-19)	106,649,505.00	108,979,241.00	2.2%	Not Met
2nd Subsequent Year (2019-20)	109,411,613.00	113,001,297.00	3.3%	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)

Estimated increases in enrollment/ADA in 18-19 and 19-20 based on 3 year average historical average is driving increased LCFF funding greater than prior projections.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	67,669,178.05	73,140,333.01	92.5%
Second Prior Year (2015-16)	71,122,195.17	79,357,045.88	89.6%
First Prior Year (2016-17)	76,845,515.00	87,652,526.00	87.7%
Historical Average Ratio:			89.9%

	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):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	79,771,738.00	92,170,044.00	86.5%	Not Met
1st Subsequent Year (2018-19)	80,540,531.00	89,696,861.00	89.8%	Met
2nd Subsequent Year (2019-20)	82,832,100.00	91,205,212.00	90.8%	Met

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

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

- 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)

Ratio not met in 2017-18 due to 15-16, 16-17 & 17-18 One-time Funding expenditures included in 2017-18 Budget and compensation agreements have not been reached for any bargaining units.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	7,022,682.00	8,913,911.00	26.9%	Yes
1st Subsequent Year (2018-19)	7,012,626.00	8,913,911.00	27.1%	Yes
2nd Subsequent Year (2019-20)	7,012,626.00	8,913,911.00	27.1%	Yes

Explanation:
(required if Yes)

1st Interim Budget includes carryover from prior year and federal programs carryover is recorded as deferred revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	14,398,315.00	17,291,254.00	20.1%	Yes
1st Subsequent Year (2018-19)	12,464,761.00	13,645,460.00	9.5%	Yes
2nd Subsequent Year (2019-20)	12,470,168.00	13,666,902.00	9.6%	Yes

Explanation:
(required if Yes)

1st Interim Budget includes 17-18 One-time Funds in the amount of \$1,719,435.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	6,418,830.00	7,999,383.00	24.6%	Yes
1st Subsequent Year (2018-19)	6,408,830.00	6,639,673.00	3.6%	No
2nd Subsequent Year (2019-20)	6,398,830.00	6,614,673.00	3.4%	No

Explanation:
(required if Yes)

Local revenue increase at 1st Interim due to recording of Air Quality Grant for bus replacement in the amount of \$732,656, Rural Bus Pilot grant revenue in the amount of \$399,930 and charter support services provided by CUSD not included at Original Budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	7,390,479.00	9,726,648.00	31.6%	Yes
1st Subsequent Year (2018-19)	7,903,809.00	7,775,322.00	-1.6%	No
2nd Subsequent Year (2019-20)	6,914,709.00	6,700,322.00	-3.1%	No

Explanation:
(required if Yes)

Books and supplies increased greater in 2017-18 1st Interim Budget due to addition of 2016-17 and 2017-18 One-time funds and prior year restricted programs carryover balances.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	11,735,598.00	13,290,164.00	13.2%	Yes
1st Subsequent Year (2018-19)	10,534,452.00	11,919,064.00	13.1%	Yes
2nd Subsequent Year (2019-20)	10,677,384.00	12,005,403.00	12.4%	Yes

Explanation:
(required if Yes)

Services expense increased due to increase in power & gas expense and addition of carryover balances from prior year.

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)	27,839,827.00	34,204,548.00	22.9%	Not Met
1st Subsequent Year (2018-19)	25,886,217.00	29,199,044.00	12.8%	Not Met
2nd Subsequent Year (2019-20)	25,881,624.00	29,195,486.00	12.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	19,126,077.00	23,016,812.00	20.3%	Not Met
1st Subsequent Year (2018-19)	18,438,261.00	19,694,386.00	6.8%	Not Met
2nd Subsequent Year (2019-20)	17,592,093.00	18,705,725.00	6.3%	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)

1st Interim Budget includes carryover from prior year and federal programs carryover is recorded as deferred revenue.

Explanation:

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

1st Interim Budget includes 17-18 One-time Funds in the amount of \$1,719,435.

Explanation:

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

Local revenue increase at 1st Interim due to recording of Air Quality Grant for bus replacement in the amount of \$732,656, Rural Bus Pilot grant revenue in the amount of \$399,930 and charter support services provided by CUSD not included at Original Budget.

- 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)

Books and supplies increased greater in 2017-18 1st Interim Budget due to addition of 2016-17 and 2017-18 One-time funds and prior year restricted programs carryover balances.

Explanation:

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

Services expense increased due to increase in power & gas expense and addition of carryover balances from prior year.

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	3,231,290.00	4,129,715.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.8%	10.3%	11.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.9%	3.4%	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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2017-18)	(1,626,944.00)	92,785,442.00	1.8%	Met
1st Subsequent Year (2018-19)	262,563.00	90,362,259.00	N/A	Met
2nd Subsequent Year (2019-20)	2,195,913.00	9,120,610.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	19,012,935.00	Met
1st Subsequent Year (2018-19)	18,702,924.00	Met
2nd Subsequent Year (2019-20)	20,513,637.00	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)	21,079,996.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,667	11,765	11,918
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	142,185,957.00	136,563,710.00	138,511,421.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	142,185,957.00	136,563,710.00	138,511,421.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,265,578.71	4,096,911.30	4,155,342.63
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)	4,265,578.71	4,096,911.30	4,155,342.63

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,265,579.00	4,096,911.00	4,155,343.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	8,284,244.00	9,977,920.00	12,105,247.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	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)	12,549,823.00	14,074,831.00	16,260,590.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.83%	10.31%	11.74%
District's Reserve Standard (Section 10B, Line 7):	4,265,578.71	4,096,911.30	4,155,342.63
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?

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?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(18,982,936.00)	(18,871,119.00)	-0.6%	(111,817.00)	Met
1st Subsequent Year (2018-19)	(19,999,390.00)	(20,011,378.00)	0.1%	11,988.00	Met
2nd Subsequent Year (2019-20)	(20,715,629.00)	(20,588,113.00)	-0.6%	(127,516.00)	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	2,605,000.00	2,605,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	2,605,000.00	2,605,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	2,605,000.00	2,605,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	(657,951.00)	(615,398.00)	-6.5%	42,553.00	Not Met
1st Subsequent Year (2018-19)	(707,951.00)	(665,398.00)	-6.0%	42,553.00	Not Met
2nd Subsequent Year (2019-20)	(707,951.00)	(715,398.00)	1.1%	(7,447.00)	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. MET - Projected contributions 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)

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

Explanation:
(required if NOT met)

Estimates for transfers out to Cafeteria Fund decreased due to improved position control and increased revenue estimates.

- 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 commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If 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)

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8		Fund 01, Object Code 7439	329,692
Certificates of Participation	1		Fund 01, Object Code 7439	35,000
General Obligation Bonds	26	Fund 51, Object Code 8591	Fund 51, Object Code 7434	98,070,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		Fund 01, Object Code 2273	64,000

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
Loan - 8 new buses financed	8		Fund 01, Object 7439	0
TOTAL:				98,498,692

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	47,667	47,667	47,667	47,667
Certificates of Participation	328,213	36,400	0	0
General Obligation Bonds	4,972,076	4,513,175	4,210,131	4,395,066
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Loan - 8 new buses financed	94,801	94,801	94,801	94,801
Total Annual Payments:	5,442,757	4,692,043	4,352,599	4,537,534
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	23,064,290.00	25,610,133.00
b. OPEB unfunded actuarial accrued liability (UAAL)	23,064,290.00	25,610,133.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Aug 30, 2014	Nov 30, 2016

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2017-18)	2,583,222.00	3,009,846.00
1st Subsequent Year (2018-19)	2,583,222.00	3,009,846.00
2nd Subsequent Year (2019-20)	2,583,222.00	3,009,846.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2017-18)	2,925,456.00	2,567,062.00
1st Subsequent Year (2018-19)	3,031,954.00	2,567,062.00
2nd Subsequent Year (2019-20)	3,031,954.00	2,567,062.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2017-18)	2,925,456.00	2,650,621.00
1st Subsequent Year (2018-19)	3,031,954.00	2,768,957.00
2nd Subsequent Year (2019-20)	3,031,954.00	2,930,066.00

d. Number of retirees receiving OPEB benefits

Current Year (2017-18)	183	172
1st Subsequent Year (2018-19)	195	172
2nd Subsequent Year (2019-20)	195	172

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	651.6	678.7	681.7	683.7

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

670,402

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
10,191,267	10,191,267	10,191,267
95.0%	95.0%	95.0%
0.0%	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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
775,000	794,334	793,221
1.9%	1.9%	1.9%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	470.7	532.9	532.9	532.9

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
4,548,472	4,548,472	4,548,472
95.0%	95.0%	95.0%
0.0%	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?

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
230,000	236,244	245,203
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	81.3	92.4	92.4	92.4

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases	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	816,130	816,130	816,130
3. Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4. Percent projected change in H&W cost over prior year	0.0%	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	0	0	0
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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?	Yes	Yes	Yes
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2017ALL Financial Reporting Software - 2017.2.0
11/28/2017 1:30:31 PM

04-61424-0000000

First Interim
2017-18 Projected Totals
Technical Review Checks

Chico Unified

Butte 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

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
12	6105	8660	-50.00

Explanation: Negative interest earned due to delay in state reimbursement payments.

13	0000	8660	-5,000.00
----	------	------	-----------

Explanation: Negative interest earned due to delay in state and federal reimbursement payments.

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

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

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
11/28/2017 1:31:55 PM

04-61424-0000000

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

Chico Unified

Butte 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

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
12	6105	8660	-50.00

Explanation: Negative interest earned due to delay in state reimbursement payments.

13	0000	8660	-5,000.00
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Explanation: Negative interest earned due to delay in federal and state reimbursement payments.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
11/28/2017 1:32:28 PM

04-61424-0000000

First Interim
2017-18 Original Budget
Technical Review Checks

Chico Unified

Butte County

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