

LAKE SIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: March 8, 2018

Agenda Item:

It is recommended that the Board of Education approve the Second Interim Report and positive certification regarding the District's ability to meet its financial obligations for the 2017-18 fiscal year and two subsequent fiscal years.

Background (Describe purpose/rationale of the agenda item):

Education Code section 42131 requires that school districts prepare and submit interim financial reports so that governing boards, the State Controller, and the Superintendent of Public Instruction are informed of school districts' financial conditions for the current and future years. The Board of Education is required to designate either a positive, qualified, or negative certification regarding the District's ability to meet its financial obligations for the current year and two subsequent years. Provided for the Board's review and approval is the Second Interim Report, with actuals as of January 31, 2018 for the Lakeside Union School District. Copies of the interim report for the public's review will be available at the meeting or upon request to the Business Services department.

Fiscal Impact (Cost):

The projection for the General Fund includes a beginning balance of \$9,804,908, anticipated income of \$54,375,970, anticipated expenditures of \$55,580,656, and a projected ending balance on June 30, 2018, of \$8,600,222 which will result in deficit spending of \$1,204,686. Projected District reserve balance on June 30, 2018 is 14.25%.

Funding Source:

N/A

Recommended Action:

- Informational
- Discussion
- Approval

- Denial
- Ratification
- Explanation:

Approved by the Governing Board

3/8/18

Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:


Erin Garcia, Assistant Superintendent


Dr. Andy Johnsen, Interim Superintendent

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

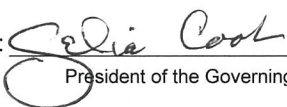
Date: 3/8/18

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 2018

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: Sherrie Egeskog

Telephone: 619-390-2604

Title: Director of Finance

E-mail: segeskog@lsusd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	40,150,017.00	40,942,352.00	23,044,835.29	40,990,567.00	48,215.00	0.1%
2) Federal Revenue		8100-8299	160,000.00	160,000.00	85,578.50	160,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,602,225.00	1,656,201.00	732,663.58	1,676,701.00	20,500.00	1.2%
4) Other Local Revenue		8600-8799	1,439,231.00	1,889,092.00	757,041.24	1,864,541.00	(24,551.00)	-1.3%
5) TOTAL, REVENUES			43,351,473.00	44,647,645.00	24,620,118.61	44,691,809.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,115,723.00	19,314,829.00	9,704,926.97	19,305,793.00	9,036.00	0.0%
2) Classified Salaries		2000-2999	5,027,682.00	5,024,848.00	2,650,097.45	5,010,940.00	13,908.00	0.3%
3) Employee Benefits		3000-3999	10,034,417.00	10,388,930.00	5,329,792.61	10,100,329.00	288,601.00	2.8%
4) Books and Supplies		4000-4999	921,518.00	1,015,202.00	380,988.13	1,099,453.00	(84,251.00)	-8.3%
5) Services and Other Operating Expenditures		5000-5999	3,541,533.00	3,768,780.00	2,210,266.40	3,702,932.00	65,848.00	1.7%
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	(1,193,602.00)	(1,245,604.00)	0.00	(1,264,908.00)	19,304.00	-1.5%
9) TOTAL, EXPENDITURES			36,447,271.00	38,266,985.00	20,276,071.56	37,954,539.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,904,202.00	6,380,660.00	4,344,047.05	6,737,270.00		
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	(7,319,734.00)	(7,520,400.00)	0.00	(7,756,034.00)	(235,634.00)	3.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,319,734.00)	(7,520,400.00)	0.00	(7,756,034.00)		

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)			(415,532.00)	(1,139,740.00)	4,344,047.05	(1,018,764.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	9,023,320.94	9,023,320.94		9,023,320.94	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,023,320.94	9,023,320.94		9,023,320.94		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,023,320.94	9,023,320.94		9,023,320.94		
2) Ending Balance, June 30 (E + F1e)			8,607,788.94	7,883,580.94		8,004,556.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	85,000.00	85,000.00		85,000.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	1,595,750.00	1,671,392.00		1,667,420.00		
Unassigned/Unappropriated Amount								
		9790	6,927,038.94	6,127,188.94		6,252,136.94		

Description	Resource Codes	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	26,855,183.00	26,859,664.00	14,871,156.00	26,907,879.00	48,215.00	0.2%
Education Protection Account State Aid - Current Year		8012	5,817,544.00	5,939,938.00	2,959,163.00	5,939,938.00	0.00	0.0%
State Aid - Prior Years		8019	(11,631.00)	(11,631.00)	0.00	(11,631.00)	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	62,465.00	62,017.00	30,930.86	62,017.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	8,323,891.00	8,743,165.00	5,267,645.58	8,743,165.00	0.00	0.0%
Unsecured Roll Taxes		8042	270,291.00	270,515.00	272,648.06	270,515.00	0.00	0.0%
Prior Years' Taxes		8043	(3,511.00)	(2,339.00)	(797.45)	(2,339.00)	0.00	0.0%
Supplemental Taxes		8044	571,203.00	662,383.00	374,211.38	662,383.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(101,117.00)	(107,550.00)	7,356.86	(107,550.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	211,512.00	154,549.00	156,619.00	154,549.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			41,995,830.00	42,570,711.00	23,938,933.29	42,618,926.00	48,215.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,845,813.00)	(1,628,359.00)	(894,098.00)	(1,628,359.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			40,150,017.00	40,942,352.00	23,044,835.29	40,990,567.00	48,215.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	160,000.00	160,000.00	85,578.50	160,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			160,000.00	160,000.00	85,578.50	160,000.00	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	852,827.00	861,592.00	385,289.00	861,592.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	729,398.00	755,636.00	289,519.96	755,636.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	20,000.00	38,973.00	57,854.62	59,473.00	20,500.00	52.6%
TOTAL, OTHER STATE REVENUE			1,602,225.00	1,656,201.00	732,663.58	1,676,701.00	20,500.00	1.2%

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)
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	64,000.00	64,000.00	21,065.61	50,000.00	(14,000.00)	-21.9%
Interest		8660	71,605.00	83,536.00	47,604.00	93,878.00	10,342.00	12.4%
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	36,000.00	36,000.00	30,240.00	36,000.00	0.00	0.0%
Interagency Services		8677	966,926.00	956,205.00	195,057.00	935,312.00	(20,893.00)	-2.2%
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	300,700.00	749,351.00	463,074.63	749,351.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,439,231.00	1,889,092.00	757,041.24	1,864,541.00	(24,551.00)	-1.3%
TOTAL, REVENUES			43,351,473.00	44,647,645.00	24,620,118.61	44,691,809.00	44,164.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	15,066,093.00	16,291,828.00	8,086,427.52	16,338,626.00	(46,798.00)	-0.3%
Certificated Pupil Support Salaries		1200	1,092,022.00	1,166,998.00	608,340.55	1,175,833.00	(8,835.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,957,608.00	1,856,003.00	1,010,158.90	1,791,334.00	64,669.00	3.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,115,723.00	19,314,829.00	9,704,926.97	19,305,793.00	9,036.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	66,793.00	88,774.00	18,499.64	73,006.00	15,768.00	17.8%
Classified Support Salaries		2200	1,834,118.00	1,876,705.00	1,015,564.73	1,904,761.00	(28,056.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	720,049.00	712,945.00	426,451.41	727,589.00	(14,644.00)	-2.1%
Clerical, Technical and Office Salaries		2400	1,795,215.00	1,735,597.00	947,186.00	1,733,552.00	2,045.00	0.1%
Other Classified Salaries		2900	611,507.00	610,827.00	242,395.67	572,032.00	38,795.00	6.4%
TOTAL, CLASSIFIED SALARIES			5,027,682.00	5,024,848.00	2,650,097.45	5,010,940.00	13,908.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,692,039.00	3,047,887.00	1,340,585.52	2,742,140.00	305,747.00	10.0%
PERS		3201-3202	654,062.00	720,293.00	390,413.63	726,275.00	(5,982.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	663,427.00	702,383.00	347,890.60	702,011.00	372.00	0.1%
Health and Welfare Benefits		3401-3402	5,021,021.00	4,886,807.00	2,403,966.91	4,836,391.00	50,416.00	1.0%
Unemployment Insurance		3501-3502	11,665.00	26,917.00	6,184.99	25,801.00	1,116.00	4.1%
Workers' Compensation		3601-3602	426,790.00	410,890.00	210,807.03	407,839.00	3,051.00	0.7%
OPEB, Allocated		3701-3702	263,431.00	271,662.00	401,997.71	196,076.00	75,586.00	27.8%
OPEB, Active Employees		3751-3752	140,831.00	140,947.00	88,762.53	215,143.00	(74,196.00)	-52.6%
Other Employee Benefits		3901-3902	161,151.00	181,144.00	139,183.69	248,653.00	(67,509.00)	-37.3%
TOTAL, EMPLOYEE BENEFITS			10,034,417.00	10,388,930.00	5,329,792.61	10,100,329.00	288,601.00	2.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,000.00	2,000.00	1,322.02	2,000.00	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	860,068.00	923,338.00	337,855.09	947,912.00	(24,574.00)	-2.7%
Noncapitalized Equipment		4400	59,450.00	89,864.00	41,811.02	149,541.00	(59,677.00)	-66.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			921,518.00	1,015,202.00	380,988.13	1,099,453.00	(84,251.00)	-8.3%
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	145,268.00	145,990.00	42,127.84	110,119.00	35,871.00	24.6%
Dues and Memberships		5300	34,842.00	37,502.00	18,687.89	38,502.00	(1,000.00)	-2.7%
Insurance		5400-5450	283,160.00	285,019.00	285,019.00	285,019.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,285,257.00	1,287,523.00	714,699.50	1,287,523.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	545,086.00	620,166.00	482,690.04	661,192.00	(41,026.00)	-6.6%
Transfers of Direct Costs		5710	(3,811.00)	6,677.00	(1,582.09)	6,727.00	(50.00)	-0.7%
Transfers of Direct Costs - Interfund		5750	(124,720.00)	(123,945.00)	(14,640.88)	(123,195.00)	(750.00)	0.6%
Professional/Consulting Services and Operating Expenditures		5800	1,110,415.00	1,168,712.00	575,896.29	1,128,171.00	40,541.00	3.5%
Communications		5900	266,036.00	341,136.00	107,368.81	308,874.00	32,262.00	9.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,541,533.00	3,768,780.00	2,210,266.40	3,702,932.00	65,848.00	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,057,982.00)	(1,088,382.00)	0.00	(1,104,316.00)	15,934.00	-1.5%
Transfers of Indirect Costs - Interfund		7350	(135,620.00)	(157,222.00)	0.00	(160,592.00)	3,370.00	-2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,193,602.00)	(1,245,604.00)	0.00	(1,264,908.00)	19,304.00	-1.5%
TOTAL, EXPENDITURES			36,447,271.00	38,266,985.00	20,276,071.56	37,954,539.00	312,446.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(7,319,734.00)	(7,520,400.00)	0.00	(7,756,034.00)	(235,634.00)	3.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,319,734.00)	(7,520,400.00)	0.00	(7,756,034.00)	(235,634.00)	3.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(7,319,734.00)	(7,520,400.00)	0.00	(7,756,034.00)	(235,634.00)	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	273,225.00	285,257.00	97,237.00	285,257.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,399,238.00	2,534,432.00	390,298.73	2,572,342.00	37,910.00	1.5%
3) Other State Revenue		8300-8599	2,882,404.00	3,341,211.00	609,813.74	3,235,174.00	(106,037.00)	-3.2%
4) Other Local Revenue		8600-8799	3,583,109.00	3,576,796.00	1,587,099.68	3,591,388.00	14,592.00	0.4%
5) TOTAL, REVENUES			9,137,976.00	9,737,696.00	2,684,449.15	9,684,161.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,215,639.00	4,337,159.00	2,396,416.48	4,455,068.00	(117,909.00)	-2.7%
2) Classified Salaries		2000-2999	3,355,592.00	3,181,317.00	1,710,438.99	3,141,521.00	39,796.00	1.3%
3) Employee Benefits		3000-3999	5,429,916.00	5,448,105.00	1,831,906.91	5,454,257.00	(6,152.00)	-0.1%
4) Books and Supplies		4000-4999	1,102,186.00	1,169,192.00	413,335.69	1,095,578.00	73,614.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	1,583,080.00	1,951,266.00	946,414.24	2,288,312.00	(337,046.00)	-17.3%
6) Capital Outlay		6000-6999	0.00	270,658.00	87,065.00	87,065.00	183,593.00	67.8%
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	1,057,982.00	1,088,382.00	0.00	1,104,316.00	(15,934.00)	-1.5%
9) TOTAL, EXPENDITURES			16,744,395.00	17,446,079.00	7,385,577.31	17,626,117.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,606,419.00)	(7,708,383.00)	(4,701,128.16)	(7,941,956.00)		
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	7,319,734.00	7,520,400.00	0.00	7,756,034.00	235,634.00	3.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,319,734.00	7,520,400.00	0.00	7,756,034.00		

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)			(286,685.00)	(187,983.00)	(4,701,128.16)	(185,922.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	781,586.66	781,586.66		781,586.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			781,586.66	781,586.66		781,586.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			781,586.66	781,586.66		781,586.66		
2) Ending Balance, June 30 (E + F1e)			494,901.66	593,603.66		595,664.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			680,886.81	593,603.81		595,670.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(185,985.15)	(0.15)		(6.15)		

Description	Resource Codes	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	273,225.00	285,257.00	97,237.00	285,257.00	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			273,225.00	285,257.00	97,237.00	285,257.00	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	1,035,813.00	1,032,084.00	0.00	1,032,084.00	0.00	0.0%
Special Education Discretionary Grants		8182	252,099.00	309,342.00	0.00	309,966.00	624.00	0.2%
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	690,903.00	752,723.00	218,479.78	762,628.00	9,905.00	1.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	146,840.00	105,253.00	44,082.00	105,253.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	1,858.00	4,846.00	1,326.00	4,846.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	28,478.00	28,384.00	13,505.00	28,384.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	62,589.00	121,057.00	0.00	121,057.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	180,658.00	180,743.00	112,905.95	208,124.00	27,381.00	15.1%
TOTAL, FEDERAL REVENUE			2,399,238.00	2,534,432.00	390,298.73	2,572,342.00	37,910.00	1.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	728,698.00	728,698.00	407,036.00	728,698.00	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	227,937.00	267,826.00	24,762.74	267,826.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	393,859.00	165,598.00	210,266.00	(183,593.00)	-46.6%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,925,769.00	1,950,828.00	12,417.00	2,028,384.00	77,556.00	4.0%
TOTAL, OTHER STATE REVENUE			2,882,404.00	3,341,211.00	609,813.74	3,235,174.00	(106,037.00)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	164,866.00	164,866.00	86,986.68	173,974.00	9,108.00	5.5%
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	517,638.00	553,703.00	0.00	553,703.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme								
		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	210,752.00	210,752.00	0.00	210,752.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	2,689,853.00	2,647,475.00	1,500,113.00	2,652,959.00	5,484.00	0.2%
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			3,583,109.00	3,576,796.00	1,587,099.68	3,591,388.00	14,592.00	0.4%
TOTAL, REVENUES			9,137,976.00	9,737,696.00	2,684,449.15	9,684,161.00	(53,535.00)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,046,960.00	4,156,893.00	2,298,605.13	4,267,019.00	(110,126.00)	-2.6%
Certificated Pupil Support Salaries		1200	91,574.00	98,951.00	53,922.46	106,734.00	(7,783.00)	-7.9%
Certificated Supervisors' and Administrators' Salaries		1300	77,105.00	81,315.00	43,888.89	81,315.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,215,639.00	4,337,159.00	2,396,416.48	4,455,068.00	(117,909.00)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,093,383.00	1,904,054.00	972,374.97	1,873,404.00	30,650.00	1.6%
Classified Support Salaries		2200	718,996.00	734,739.00	427,406.36	732,606.00	2,133.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	83,931.00	82,994.00	51,686.77	87,132.00	(4,138.00)	-5.0%
Clerical, Technical and Office Salaries		2400	108,808.00	109,284.00	54,186.96	106,283.00	3,001.00	2.7%
Other Classified Salaries		2900	350,474.00	350,246.00	204,783.93	342,096.00	8,150.00	2.3%
TOTAL, CLASSIFIED SALARIES			3,355,592.00	3,181,317.00	1,710,438.99	3,141,521.00	39,796.00	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,419,659.00	2,502,339.00	338,300.52	2,524,787.00	(22,448.00)	-0.9%
PERS		3201-3202	422,959.00	444,709.00	231,059.08	436,862.00	7,847.00	1.8%
OASDI/Medicare/Alternative		3301-3302	315,932.00	313,734.00	165,054.75	309,883.00	3,851.00	1.2%
Health and Welfare Benefits		3401-3402	2,019,012.00	1,933,373.00	962,866.26	1,933,366.00	7.00	0.0%
Unemployment Insurance		3501-3502	3,770.00	3,797.00	2,063.14	3,825.00	(28.00)	-0.7%
Workers' Compensation		3601-3602	127,544.00	128,913.00	69,982.31	128,506.00	407.00	0.3%
OPEB, Allocated		3701-3702	50,914.00	53,757.00	26,593.90	52,967.00	790.00	1.5%
OPEB, Active Employees		3751-3752	70,126.00	67,483.00	33,995.85	60,418.00	7,065.00	10.5%
Other Employee Benefits		3901-3902	0.00	0.00	1,991.10	3,643.00	(3,643.00)	New
TOTAL, EMPLOYEE BENEFITS			5,429,916.00	5,448,105.00	1,831,906.91	5,454,257.00	(6,152.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	215,000.00	271,232.00	270,191.31	300,000.00	(28,768.00)	-10.6%
Books and Other Reference Materials		4200	0.00	969.00	0.00	969.00	0.00	0.0%
Materials and Supplies		4300	852,446.00	862,251.00	133,282.83	758,616.00	103,635.00	12.0%
Noncapitalized Equipment		4400	34,740.00	34,740.00	9,861.55	35,993.00	(1,253.00)	-3.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,102,186.00	1,169,192.00	413,335.69	1,095,578.00	73,614.00	6.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	109,199.00	122,369.00	94,224.51	241,502.00	(119,133.00)	-97.4%
Travel and Conferences		5200	93,612.00	55,361.00	17,068.48	60,999.00	(5,638.00)	-10.2%
Dues and Memberships		5300	300.00	599.00	509.00	699.00	(100.00)	-16.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,718.00	10,718.00	6,293.83	10,718.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	103,450.00	105,150.00	41,938.65	107,000.00	(1,850.00)	-1.8%
Transfers of Direct Costs		5710	3,811.00	(6,677.00)	1,582.09	(6,727.00)	50.00	-0.7%
Transfers of Direct Costs - Interfund		5750	(7,430.00)	(3,680.00)	(5,481.74)	(5,960.00)	2,280.00	-62.0%
Professional/Consulting Services and Operating Expenditures		5800	1,252,428.00	1,651,100.00	782,305.46	1,864,131.00	(213,031.00)	-12.9%
Communications		5900	16,992.00	16,326.00	7,973.96	15,950.00	376.00	2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,583,080.00	1,951,266.00	946,414.24	2,288,312.00	(337,046.00)	-17.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	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	270,658.00	87,065.00	87,065.00	183,593.00	67.8%
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	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	270,658.00	87,065.00	87,065.00	183,593.00	67.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,057,982.00	1,088,382.00	0.00	1,104,316.00	(15,934.00)	-1.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,057,982.00	1,088,382.00	0.00	1,104,316.00	(15,934.00)	-1.5%
TOTAL, EXPENDITURES			16,744,395.00	17,446,079.00	7,385,577.31	17,626,117.00	(180,038.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	7,319,734.00	7,520,400.00	0.00	7,756,034.00	235,634.00	3.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,319,734.00	7,520,400.00	0.00	7,756,034.00	235,634.00	3.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			7,319,734.00	7,520,400.00	0.00	7,756,034.00	(235,634.00)	3.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	40,423,242.00	41,227,609.00	23,142,072.29	41,275,824.00	48,215.00	0.1%
2) Federal Revenue		8100-8299	2,559,238.00	2,694,432.00	475,877.23	2,732,342.00	37,910.00	1.4%
3) Other State Revenue		8300-8599	4,484,629.00	4,997,412.00	1,342,477.32	4,911,875.00	(85,537.00)	-1.7%
4) Other Local Revenue		8600-8799	5,022,340.00	5,465,888.00	2,344,140.92	5,455,929.00	(9,959.00)	-0.2%
5) TOTAL, REVENUES			52,489,449.00	54,385,341.00	27,304,567.76	54,375,970.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	22,331,362.00	23,651,988.00	12,101,343.45	23,760,861.00	(108,873.00)	-0.5%
2) Classified Salaries		2000-2999	8,383,274.00	8,206,165.00	4,360,536.44	8,152,461.00	53,704.00	0.7%
3) Employee Benefits		3000-3999	15,464,333.00	15,837,035.00	7,161,699.52	15,554,586.00	282,449.00	1.8%
4) Books and Supplies		4000-4999	2,023,704.00	2,184,394.00	794,323.82	2,195,031.00	(10,637.00)	-0.5%
5) Services and Other Operating Expenditures		5000-5999	5,124,613.00	5,720,046.00	3,156,680.64	5,991,244.00	(271,198.00)	-4.7%
6) Capital Outlay		6000-6999	0.00	270,658.00	87,065.00	87,065.00	183,593.00	67.8%
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	(135,620.00)	(157,222.00)	0.00	(160,592.00)	3,370.00	-2.1%
9) TOTAL, EXPENDITURES			53,191,666.00	55,713,064.00	27,661,648.87	55,580,656.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(702,217.00)	(1,327,723.00)	(357,081.11)	(1,204,686.00)		
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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(702,217.00)	(1,327,723.00)	(357,081.11)	(1,204,686.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,804,907.60	9,804,907.60		9,804,907.60	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)			9,804,907.60	9,804,907.60		9,804,907.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,804,907.60	9,804,907.60		9,804,907.60		
2) Ending Balance, June 30 (E + F1e)			9,102,690.60	8,477,184.60		8,600,221.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	85,000.00	85,000.00		85,000.00		
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	680,886.81	593,603.81		595,670.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,595,750.00	1,671,392.00		1,667,420.00		
Unassigned/Unappropriated Amount		9790	6,741,053.79	6,127,188.79		6,252,130.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	26,855,183.00	26,859,664.00	14,871,156.00	26,907,879.00	48,215.00	0.2%
Education Protection Account State Aid - Current Year		8012	5,817,544.00	5,939,938.00	2,959,163.00	5,939,938.00	0.00	0.0%
State Aid - Prior Years		8019	(11,631.00)	(11,631.00)	0.00	(11,631.00)	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	62,465.00	62,017.00	30,930.86	62,017.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	8,323,891.00	8,743,165.00	5,267,645.58	8,743,165.00	0.00	0.0%
Unsecured Roll Taxes		8042	270,291.00	270,515.00	272,648.06	270,515.00	0.00	0.0%
Prior Years' Taxes		8043	(3,511.00)	(2,339.00)	(797.45)	(2,339.00)	0.00	0.0%
Supplemental Taxes		8044	571,203.00	662,383.00	374,211.38	662,383.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(101,117.00)	(107,550.00)	7,356.86	(107,550.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	211,512.00	154,549.00	156,619.00	154,549.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			41,995,830.00	42,570,711.00	23,938,933.29	42,618,926.00	48,215.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,845,813.00)	(1,628,359.00)	(894,098.00)	(1,628,359.00)	0.00	0.0%
Property Taxes Transfers		8097	273,225.00	285,257.00	97,237.00	285,257.00	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			40,423,242.00	41,227,609.00	23,142,072.29	41,275,824.00	48,215.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	160,000.00	160,000.00	85,578.50	160,000.00	0.00	0.0%
Special Education Entitlement		8181	1,035,813.00	1,032,084.00	0.00	1,032,084.00	0.00	0.0%
Special Education Discretionary Grants		8182	252,099.00	309,342.00	0.00	309,966.00	624.00	0.2%
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	690,903.00	752,723.00	218,479.78	762,628.00	9,905.00	1.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	146,840.00	105,253.00	44,082.00	105,253.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	1,858.00	4,846.00	1,326.00	4,846.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	28,478.00	28,384.00	13,505.00	28,384.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	62,589.00	121,057.00	0.00	121,057.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	180,658.00	180,743.00	112,905.95	208,124.00	27,381.00	15.1%
TOTAL, FEDERAL REVENUE			2,559,238.00	2,694,432.00	475,877.23	2,732,342.00	37,910.00	1.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	728,698.00	728,698.00	407,036.00	728,698.00	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	852,827.00	861,592.00	385,289.00	861,592.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	957,335.00	1,023,462.00	314,282.70	1,023,462.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	393,859.00	165,598.00	210,266.00	(183,593.00)	-46.6%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,945,769.00	1,989,801.00	70,271.62	2,087,857.00	98,056.00	4.9%
TOTAL, OTHER STATE REVENUE			4,484,629.00	4,997,412.00	1,342,477.32	4,911,875.00	(85,537.00)	-1.7%

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)
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	164,866.00	164,866.00	86,986.68	173,974.00	9,108.00	5.5%
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	64,000.00	64,000.00	21,065.61	50,000.00	(14,000.00)	-21.9%
Interest		8660	71,605.00	83,536.00	47,604.00	93,878.00	10,342.00	12.4%
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	36,000.00	36,000.00	30,240.00	36,000.00	0.00	0.0%
Interagency Services		8677	1,484,564.00	1,509,908.00	195,057.00	1,489,015.00	(20,893.00)	-1.4%
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	511,452.00	960,103.00	463,074.63	960,103.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,689,853.00	2,647,475.00	1,500,113.00	2,652,959.00	5,484.00	0.2%
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			5,022,340.00	5,465,888.00	2,344,140.92	5,455,929.00	(9,959.00)	-0.2%
TOTAL, REVENUES			52,489,449.00	54,385,341.00	27,304,567.76	54,375,970.00	(9,371.00)	0.0%

2017-18 Second Interim
General Fund
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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,113,053.00	20,448,721.00	10,385,032.65	20,605,645.00	(156,924.00)	-0.8%
Certificated Pupil Support Salaries		1200	1,183,596.00	1,265,949.00	662,263.01	1,282,567.00	(16,618.00)	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,034,713.00	1,937,318.00	1,054,047.79	1,872,649.00	64,669.00	3.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			22,331,362.00	23,651,988.00	12,101,343.45	23,760,861.00	(108,873.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,160,176.00	1,992,828.00	990,874.61	1,946,410.00	46,418.00	2.3%
Classified Support Salaries		2200	2,553,114.00	2,611,444.00	1,442,971.09	2,637,367.00	(25,923.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	803,980.00	795,939.00	478,138.18	814,721.00	(18,782.00)	-2.4%
Clerical, Technical and Office Salaries		2400	1,904,023.00	1,844,881.00	1,001,372.96	1,839,835.00	5,046.00	0.3%
Other Classified Salaries		2900	961,981.00	961,073.00	447,179.60	914,128.00	46,945.00	4.9%
TOTAL, CLASSIFIED SALARIES			8,383,274.00	8,206,165.00	4,360,536.44	8,152,461.00	53,704.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,111,698.00	5,550,226.00	1,678,886.04	5,266,927.00	283,299.00	5.1%
PERS		3201-3202	1,077,021.00	1,165,002.00	621,472.71	1,163,137.00	1,865.00	0.2%
OASDI/Medicare/Alternative		3301-3302	979,359.00	1,016,117.00	512,945.35	1,011,894.00	4,223.00	0.4%
Health and Welfare Benefits		3401-3402	7,040,033.00	6,820,180.00	3,366,833.17	6,769,757.00	50,423.00	0.7%
Unemployment Insurance		3501-3502	15,435.00	30,714.00	8,248.13	29,626.00	1,088.00	3.5%
Workers' Compensation		3601-3602	554,334.00	539,803.00	280,789.34	536,345.00	3,458.00	0.6%
OPEB, Allocated		3701-3702	314,345.00	325,419.00	428,591.61	249,043.00	76,376.00	23.5%
OPEB, Active Employees		3751-3752	210,957.00	208,430.00	122,758.38	275,561.00	(67,131.00)	-32.2%
Other Employee Benefits		3901-3902	161,151.00	181,144.00	141,174.79	252,296.00	(71,152.00)	-39.3%
TOTAL, EMPLOYEE BENEFITS			15,464,333.00	15,837,035.00	7,161,699.52	15,554,586.00	282,449.00	1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	217,000.00	273,232.00	271,513.33	302,000.00	(28,768.00)	-10.5%
Books and Other Reference Materials		4200	0.00	969.00	0.00	969.00	0.00	0.0%
Materials and Supplies		4300	1,712,514.00	1,785,589.00	471,137.92	1,706,528.00	79,061.00	4.4%
Noncapitalized Equipment		4400	94,190.00	124,604.00	51,672.57	185,534.00	(60,930.00)	-48.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,023,704.00	2,184,394.00	794,323.82	2,195,031.00	(10,637.00)	-0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	109,199.00	122,369.00	94,224.51	241,502.00	(119,133.00)	-97.4%
Travel and Conferences		5200	238,880.00	201,351.00	59,196.32	171,118.00	30,233.00	15.0%
Dues and Memberships		5300	35,142.00	38,101.00	19,196.89	39,201.00	(1,100.00)	-2.9%
Insurance		5400-5450	283,160.00	285,019.00	285,019.00	285,019.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,295,975.00	1,298,241.00	720,993.33	1,298,241.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	648,536.00	725,316.00	524,628.69	768,192.00	(42,876.00)	-5.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(132,150.00)	(127,625.00)	(20,122.62)	(129,155.00)	1,530.00	-1.2%
Professional/Consulting Services and Operating Expenditures		5800	2,362,843.00	2,819,812.00	1,358,201.75	2,992,302.00	(172,490.00)	-6.1%
Communications		5900	283,028.00	357,462.00	115,342.77	324,824.00	32,638.00	9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,124,613.00	5,720,046.00	3,156,680.64	5,991,244.00	(271,198.00)	-4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	270,658.00	87,065.00	87,065.00	183,593.00	67.8%
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	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	270,658.00	87,065.00	87,065.00	183,593.00	67.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(135,620.00)	(157,222.00)	0.00	(160,592.00)	3,370.00	-2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(135,620.00)	(157,222.00)	0.00	(160,592.00)	3,370.00	-2.1%
TOTAL, EXPENDITURES			53,191,666.00	55,713,064.00	27,661,648.87	55,580,656.00	132,408.00	0.2%

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

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

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
3310	Special Ed: IDEA Basic Local Assistance En	0.01
4035	ESEA: Title II, Part A, Teacher Quality	0.01
5640	Medi-Cal Billing Option	244,890.35
6300	Lottery: Instructional Materials	308,482.06
9010	Other Restricted Local	42,298.38
Total, Restricted Balance		<u>595,670.81</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	231,126.00	244,735.00	141,608.00	242,630.00	(2,105.00)	-0.9%
4) Other Local Revenue		8600-8799	1,907,465.00	1,922,679.00	888,682.04	1,922,679.00	0.00	0.0%
5) TOTAL, REVENUES			2,138,591.00	2,167,414.00	1,030,290.04	2,165,309.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	115,545.00	129,835.00	65,351.79	133,339.00	(3,504.00)	-2.7%
2) Classified Salaries		2000-2999	993,222.00	1,036,850.00	600,864.49	1,028,014.00	8,836.00	0.9%
3) Employee Benefits		3000-3999	404,035.00	437,888.10	227,679.49	420,201.00	17,687.10	4.0%
4) Books and Supplies		4000-4999	118,562.00	82,623.00	35,022.12	106,719.00	(24,096.00)	-29.2%
5) Services and Other Operating Expenditures		5000-5999	225,425.00	242,233.00	81,111.01	250,715.00	(8,482.00)	-3.5%
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	21,602.00	0.00	22,298.00	(696.00)	-3.2%
9) TOTAL, EXPENDITURES			1,856,789.00	1,951,031.10	1,010,028.90	1,961,286.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			281,802.00	216,382.90	20,261.14	204,023.00		
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)			281,802.00	216,382.90	20,261.14	204,023.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	959,903.88	959,903.88	959,903.88	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)				959,903.88	959,903.88	959,903.88		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				959,903.88	959,903.88	959,903.88		
2) Ending Balance, June 30 (E + F1e)				1,241,705.88	1,176,286.78	1,163,926.88		
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	1,237,896.88	1,172,477.78	1,160,117.88		
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	3,809.00	3,809.00	3,809.00		
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	231,126.00	244,735.00	141,608.00	242,630.00	(2,105.00)	-0.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			231,126.00	244,735.00	141,608.00	242,630.00	(2,105.00)	-0.9%
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	265.00	10,479.00	5,090.36	10,479.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,907,200.00	1,912,200.00	883,591.68	1,912,200.00	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			1,907,465.00	1,922,679.00	888,682.04	1,922,679.00	0.00	0.0%
TOTAL, REVENUES			2,138,591.00	2,167,414.00	1,030,290.04	2,165,309.00		

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	115,545.00	129,835.00	65,351.79	133,339.00	(3,504.00)	-2.7%
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			115,545.00	129,835.00	65,351.79	133,339.00	(3,504.00)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	246,719.00	280,815.00	141,258.25	259,420.00	21,395.00	7.6%
Classified Support Salaries		2200	14,770.00	13,976.00	6,299.64	14,183.00	(207.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	102,670.00	157,869.00	94,493.54	159,876.00	(2,007.00)	-1.3%
Clerical, Technical and Office Salaries		2400	31,044.00	67,932.00	36,770.00	66,105.00	1,827.00	2.7%
Other Classified Salaries		2900	598,019.00	516,258.00	322,043.06	528,430.00	(12,172.00)	-2.4%
TOTAL, CLASSIFIED SALARIES			993,222.00	1,036,850.00	600,864.49	1,028,014.00	8,836.00	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,848.00	6,765.00	2,955.72	7,036.00	(271.00)	-4.0%
PERS		3201-3202	95,925.00	110,115.00	62,961.44	109,012.00	1,103.00	1.0%
OASDI/Medicare/Alternative		3301-3302	83,050.00	89,806.00	48,279.94	84,668.00	5,138.00	5.7%
Health and Welfare Benefits		3401-3402	183,743.00	195,126.10	91,877.85	180,953.00	14,173.10	7.3%
Unemployment Insurance		3501-3502	635.00	606.00	329.44	580.00	26.00	4.3%
Workers' Compensation		3601-3602	20,956.00	20,890.00	11,384.57	19,937.00	953.00	4.6%
OPEB, Allocated		3701-3702	7,796.00	7,992.00	4,291.08	7,667.00	325.00	4.1%
OPEB, Active Employees		3751-3752	6,082.00	6,588.00	3,086.45	6,040.00	548.00	8.3%
Other Employee Benefits		3901-3902	0.00	0.00	2,513.00	4,308.00	(4,308.00)	New
TOTAL, EMPLOYEE BENEFITS			404,035.00	437,888.10	227,679.49	420,201.00	17,687.10	4.0%
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	111,312.00	72,673.00	33,324.43	96,769.00	(24,096.00)	-33.2%
Noncapitalized Equipment		4400	7,250.00	9,950.00	1,697.69	9,950.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			118,562.00	82,623.00	35,022.12	106,719.00	(24,096.00)	-29.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	22,775.00	16,133.00	5,480.33	11,825.00	4,308.00	26.7%
Dues and Memberships		5300	300.00	1,058.00	190.00	1,058.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,600.00	20,600.00	7,282.41	18,700.00	1,900.00	9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	4,500.00	2,642.31	8,475.00	(3,975.00)	-88.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	137,200.00	147,450.00	32,511.53	157,790.00	(10,340.00)	-7.0%
Professional/Consulting Services and Operating Expenditures		5800	44,450.00	44,692.00	32,604.31	46,267.00	(1,575.00)	-3.5%
Communications		5900	1,600.00	7,800.00	400.12	6,600.00	1,200.00	15.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,425.00	242,233.00	81,111.01	250,715.00	(8,482.00)	-3.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	21,602.00	0.00	22,298.00	(696.00)	-3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	21,602.00	0.00	22,298.00	(696.00)	-3.2%
TOTAL EXPENDITURES			1,856,789.00	1,951,031.10	1,010,028.90	1,961,286.00		

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

Resource	Description	2017/18 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	17,214.00
9010	Other Restricted Local	1,142,903.88
Total, Restricted Balance		<u>1,160,117.88</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	1,537,000.00	1,597,000.00	561,645.09	1,558,000.00	(39,000.00)	-2.4%
3) Other State Revenue		8300-8599	94,000.00	94,000.00	36,568.17	96,000.00	2,000.00	2.1%
4) Other Local Revenue		8600-8799	677,243.00	686,165.00	159,558.89	665,884.00	(20,281.00)	-3.0%
5) TOTAL, REVENUES			2,308,243.00	2,377,165.00	757,772.15	2,319,884.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	865,375.00	887,814.00	446,157.95	826,812.00	61,002.00	6.9%
3) Employee Benefits		3000-3999	393,284.00	370,976.00	187,523.57	352,814.00	18,162.00	4.9%
4) Books and Supplies		4000-4999	1,377,505.00	1,429,709.00	486,909.38	1,316,945.00	112,764.00	7.9%
5) Services and Other Operating Expenditures		5000-5999	141,056.00	79,395.00	45,907.76	103,488.00	(24,093.00)	-30.3%
6) Capital Outlay		6000-6999	0.00	27,299.00	46,161.65	46,162.00	(18,863.00)	-69.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	135,620.00	135,620.00	0.00	138,294.00	(2,674.00)	-2.0%
9) TOTAL, EXPENDITURES			2,912,840.00	2,930,813.00	1,212,660.31	2,784,515.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(604,597.00)	(553,648.00)	(454,888.16)	(464,631.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	927,326.09	1,468,492.71	1,270,052.25	1,270,052.25	(198,440.46)	-13.5%
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			927,326.09	1,468,492.71	1,270,052.25	1,270,052.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			322,729.09	914,844.71	815,164.09	805,421.25		
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)			322,729.09	914,844.71		805,421.25		
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	322,729.09	914,844.71		805,421.25		
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	1,537,000.00	1,597,000.00	561,645.09	1,558,000.00	(39,000.00)	-2.4%
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			1,537,000.00	1,597,000.00	561,645.09	1,558,000.00	(39,000.00)	-2.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	94,000.00	94,000.00	36,568.17	96,000.00	2,000.00	2.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			94,000.00	94,000.00	36,568.17	96,000.00	2,000.00	2.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	670,778.00	670,778.00	154,219.82	650,497.00	(20,281.00)	-3.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,465.00	10,387.00	4,981.54	10,387.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	5,000.00	357.53	5,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			677,243.00	686,165.00	159,558.89	665,884.00	(20,281.00)	-3.0%
TOTAL, REVENUES			2,308,243.00	2,377,165.00	757,772.15	2,319,884.00		

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	650,643.00	670,960.00	322,537.89	609,367.00	61,593.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	166,139.00	161,575.00	95,366.36	165,386.00	(3,811.00)	-2.4%
Clerical, Technical and Office Salaries		2400	48,593.00	55,279.00	28,253.70	52,059.00	3,220.00	5.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			865,375.00	887,814.00	446,157.95	826,812.00	61,002.00	6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	96,196.00	105,171.00	54,518.06	104,577.00	594.00	0.6%
OASDI/Medicare/Alternative		3301-3302	66,202.00	67,008.00	33,764.69	60,619.00	6,389.00	9.5%
Health and Welfare Benefits		3401-3402	203,316.00	170,950.00	82,056.02	157,321.00	13,629.00	8.0%
Unemployment Insurance		3501-3502	433.00	439.00	223.06	396.00	43.00	9.8%
Workers' Compensation		3601-3602	14,756.00	14,936.00	7,625.22	13,443.00	1,493.00	10.0%
OPEB, Allocated		3701-3702	5,386.00	5,694.00	2,795.45	5,150.00	544.00	9.6%
OPEB, Active Employees		3751-3752	6,995.00	6,778.00	4,161.07	7,228.00	(450.00)	-6.6%
Other Employee Benefits		3901-3902	0.00	0.00	2,380.00	4,080.00	(4,080.00)	New
TOTAL, EMPLOYEE BENEFITS			393,284.00	370,976.00	187,523.57	352,814.00	18,162.00	4.9%
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	134,599.00	163,986.00	39,695.87	110,051.00	53,935.00	32.9%
Noncapitalized Equipment		4400	199,100.00	179,723.00	38,451.61	179,723.00	0.00	0.0%
Food		4700	1,043,806.00	1,086,000.00	408,761.90	1,027,171.00	58,829.00	5.4%
TOTAL, BOOKS AND SUPPLIES			1,377,505.00	1,429,709.00	486,909.38	1,316,945.00	112,764.00	7.9%

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	24,277.00	16,311.00	3,169.34	12,231.00	4,080.00	25.0%
Dues and Memberships		5300	500.00	562.00	150.00	562.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,428.00	22,775.00	11,445.65	29,185.00	(6,410.00)	-28.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,033.00	15,595.00	23,561.61	44,074.00	(28,479.00)	-182.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,050.00)	(19,825.00)	(12,388.91)	(28,635.00)	8,810.00	-44.4%
Professional/Consulting Services and Operating Expenditures		5800	47,460.00	37,991.00	18,496.46	37,991.00	0.00	0.0%
Communications		5900	2,408.00	5,986.00	1,473.61	8,080.00	(2,094.00)	-35.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			141,056.00	79,395.00	45,907.76	103,488.00	(24,093.00)	-30.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	27,299.00	46,161.65	46,162.00	(18,863.00)	-69.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	27,299.00	46,161.65	46,162.00	(18,863.00)	-69.1%
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	135,620.00	135,620.00	0.00	138,294.00	(2,674.00)	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			135,620.00	135,620.00	0.00	138,294.00	(2,674.00)	-2.0%
TOTAL, EXPENDITURES			2,912,840.00	2,930,813.00	1,212,660.31	2,784,515.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	927,326.09	1,468,492.71	1,270,052.25	1,270,052.25	(198,440.46)	-13.5%
(a) TOTAL, INTERFUND TRANSFERS IN			927,326.09	1,468,492.71	1,270,052.25	1,270,052.25	(198,440.46)	-13.5%
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)			927,326.09	1,468,492.71	1,270,052.25	1,270,052.25		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	805,421.25
Total, Restricted Balance		<u>805,421.25</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	150.00	296.00	156.11	296.00	0.00	0.0%
5) TOTAL, REVENUES			150.00	296.00	156.11	296.00		
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)			150.00	296.00	156.11	296.00		
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)			150.00	296.00	156.11	296.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	31,417.43	31,417.43	31,417.43	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)				31,417.43	31,417.43	31,417.43		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				31,417.43	31,417.43	31,417.43		
2) Ending Balance, June 30 (E + F1e)				31,567.43	31,713.43	31,713.43		
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	31,567.43	31,713.43	31,713.43		
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								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Interest		8660	150.00	296.00	156.11	296.00	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 Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		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			150.00	296.00	156.11	296.00	0.00	0.0%
TOTAL REVENUES			150.00	296.00	156.11	296.00		

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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	3.00	3.00	1.14	3.00	0.00	0.0%
5) TOTAL, REVENUES			3.00	3.00	1.14	3.00		
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)			3.00	3.00	1.14	3.00		
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)			3.00	3.00	1.14	3.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	228.97	228.97		228.97	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228.97	228.97		228.97		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228.97	228.97		228.97		
2) Ending Balance, June 30 (E + F1e)			231.97	231.97		231.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	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	231.97	231.97		231.97		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3.00	3.00	1.14	3.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3.00	3.00	1.14	3.00		0.0%
TOTAL, REVENUES			3.00	3.00	1.14	3.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<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	357.00	534.00	281.82	534.00	0.00	0.0%
5) TOTAL, REVENUES			357.00	534.00	281.82	534.00		
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)			357.00	534.00	281.82	534.00		
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)			357.00	534.00	281.82	534.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56,717.46	56,717.46		56,717.46	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)			56,717.46	56,717.46		56,717.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,717.46	56,717.46		56,717.46		
2) Ending Balance, June 30 (E + F1e)			57,074.46	57,251.46		57,251.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	57,074.46	57,251.46		57,251.46		
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 LOCAL REVENUE								
Interest		8660	357.00	534.00	281.82	534.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			357.00	534.00	281.82	534.00	0.00	0.0%
TOTAL, REVENUES			357.00	534.00	281.82	534.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<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	5,288.00	6,534.00	3,426.27	6,534.00	0.00	0.0%
5) TOTAL, REVENUES			5,288.00	6,534.00	3,426.27	6,534.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,840.00	4,887.00	2,850.40	5,091.00	(204.00)	-4.2%
3) Employee Benefits		3000-3999	2,547.00	2,715.00	1,175.74	2,458.00	257.00	9.5%
4) Books and Supplies		4000-4999	0.00	34,573.00	430.27	34,573.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	107,950.00	202,750.00	36,800.00	202,750.00	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			115,337.00	244,925.00	41,256.41	244,872.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110,049.00)	(238,391.00)	(37,830.14)	(238,338.00)		
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)			(110,049.00)	(238,391.00)	(37,830.14)	(238,338.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	699,019.11	699,019.11		699,019.11	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)			699,019.11	699,019.11		699,019.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			699,019.11	699,019.11		699,019.11		
2) Ending Balance, June 30 (E + F1e)			588,970.11	460,628.11		460,681.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	588,970.11	460,628.11		460,681.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	5,288.00	6,534.00	3,426.27	6,534.00	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			5,288.00	6,534.00	3,426.27	6,534.00	0.00	0.0%
TOTAL, REVENUES			5,288.00	6,534.00	3,426.27	6,534.00		

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	4,840.00	4,887.00	2,850.40	5,091.00	(204.00)	-4.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,840.00	4,887.00	2,850.40	5,091.00	(204.00)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	673.00	759.00	442.68	791.00	(32.00)	-4.2%
OASDI/Medicare/Alternative		3301-3302	372.00	374.00	214.77	390.00	(16.00)	-4.3%
Health and Welfare Benefits		3401-3402	1,325.00	1,404.00	415.89	1,096.00	308.00	21.9%
Unemployment Insurance		3501-3502	3.00	3.00	1.40	3.00	0.00	0.0%
Workers' Compensation		3601-3602	83.00	84.00	48.46	86.00	(2.00)	-2.4%
OPEB, Allocated		3701-3702	32.00	32.00	18.52	33.00	(1.00)	-3.1%
OPEB, Active Employees		3751-3752	59.00	59.00	34.02	59.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,547.00	2,715.00	1,175.74	2,458.00	257.00	9.5%
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	34,573.00	430.27	34,573.00	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	34,573.00	430.27	34,573.00	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	107,950.00	202,750.00	36,800.00	202,750.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,950.00	202,750.00	36,800.00	202,750.00	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								
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			115,337.00	244,925.00	41,256.41	244,872.00		

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>
9010	Other Restricted Local	460,681.11
Total, Restricted Balance		<u>460,681.11</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	155,663.00	135,816.00	35,588.57	55,685.00	(80,131.00)	-59.0%
5) TOTAL, REVENUES			155,663.00	135,816.00	35,588.57	55,685.00		
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	30,000.00	36,200.00	28,261.87	36,200.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	500.00	(500.00)	New
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			30,000.00	36,200.00	28,261.87	36,700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125,663.00	99,616.00	7,326.70	18,985.00		
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)			125,663.00	99,616.00	7,326.70	18,985.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,147,608.02	1,147,608.02		1,147,608.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,147,608.02	1,147,608.02		1,147,608.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,147,608.02	1,147,608.02		1,147,608.02		
2) Ending Balance, June 30 (E + F1e)			1,273,271.02	1,247,224.02		1,166,593.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			1,273,271.02	1,247,224.02		1,166,593.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	5,663.00	10,816.00	5,685.60	10,685.00	(131.00)	-1.2%
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	150,000.00	125,000.00	29,902.97	45,000.00	(80,000.00)	-64.0%
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			155,663.00	135,816.00	35,588.57	55,685.00	(80,131.00)	-59.0%
TOTAL, REVENUES			155,663.00	135,816.00	35,588.57	55,685.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	10,000.00	4,902.66	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	26,200.00	23,359.21	26,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	36,200.00	28,261.87	36,200.00	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	500.00	(500.00)	New
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	500.00	(500.00)	New
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			30,000.00	36,200.00	28,261.87	36,700.00		

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

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	1,166,593.02
Total, Restricted Balance		<u>1,166,593.02</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,010.00	135.00	80.21	135.00	0.00	0.0%
5) TOTAL, REVENUES			1,010.00	135.00	80.21	135.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,010.00	135.00	80.21	135.00		
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)			1,010.00	135.00	80.21	135.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	16,143.94	16,143.94		16,143.94	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,143.94	16,143.94		16,143.94		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,143.94	16,143.94		16,143.94		
2) Ending Balance, June 30 (E + F1e)			17,153.94	16,278.94		16,278.94		
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								
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	17,153.94	16,278.94		16,278.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,010.00	135.00	80.21	135.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,010.00	135.00	80.21	135.00	0.00	0.0%
TOTAL, REVENUES			1,010.00	135.00	80.21	135.00		

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		

Description	Resource Codes	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	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		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	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)	4,849.65	4,951.68	4,951.68	4,951.68	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,849.65	4,951.68	4,951.68	4,951.68	0.00	0%
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)	4,849.65	4,951.68	4,951.68	4,951.68	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,230.05	1,007.91	1,007.91	1,007.91	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,230.05	1,007.91	1,007.91	1,007.91	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,230.05	1,007.91	1,007.91	1,007.91	0.00	0%

Lakeside Union Elementary
66189 EG
2/26/2018 8:17
2017-18 General Fund Cashflows
SECOND INTERIM REPORT
Actuals to end of the month of:
01/31/2018

Line	Description	Actuals to end of the month of: 01/31/2018												Totals up to June 30th	BUDGET 17 First Int	
		July	August	September	October	November	December 15th	December	January	February	March	April	May			June
Beginning Balances		\$ 9,194,658	\$ 9,455,984	\$ 10,104,035	\$ 9,877,013	\$ 9,229,359	\$ 7,325,155	\$ 2,653,432	\$ 10,282,298	\$ 10,146,664	\$ 8,149,771	\$ 7,704,705	\$ 8,854,552	\$ 8,217,520	\$ 9,194,658	\$ 9,194,658
Beginning Cash Balance																
Total Cash Inflows - CY Revenues																
1	8000-8099 LCFF Sources															
2	8011 LCFF	\$ 1,351,923	\$ 1,351,923	\$ 2,433,462	\$ 2,433,462	\$ 2,433,462	\$ -	\$ -	\$ 2,433,462	\$ 2,407,345	\$ 2,407,345	\$ 2,407,345	\$ 2,407,345	\$ 2,407,345	\$ 26,907,879	\$ 26,907,879
3	8021-8047 Property Taxes	72,359	151,474	86,294	549,595	-	-	-	2,951,288	155,074	-	2,818,092	974,932	(271,902)	9,628,191	9,628,191
3.1	8012 EPA	-	-	1,479,581	-	-	-	-	1,479,582	-	1,484,985	-	-	1,485,700	5,939,938	5,939,938
3.5	8047 ROA Residual Balance & CRD	-	-	-	-	-	-	-	-	-	-	-	-	(2,070)	154,549	154,549
4	8095 Charter In Lieu Taxes	-	(107,291)	(214,583)	(143,056)	(143,056)	-	-	(143,056)	(130,269)	(113,995)	(113,995)	(113,995)	(262,037)	(1,628,359)	(1,628,359)
4.5	8097 Special Education - Prop Tax Transfer	-	-	-	-	-	-	-	97,237	-	-	-	-	117,367	285,257	285,257
5	8098 Other RL Sources	-	-	-	-	-	-	-	(742)	(742)	(322)	(1,006)	(1,971)	(7,590)	(11,631)	(11,631)
6	8000-8099 Subtotal LCFF Sources	1,424,282	1,396,106	3,784,754	2,839,991	2,290,406	6,721,276	-	4,685,257	2,431,408	3,778,023	5,181,099	3,266,320	3,476,902	41,275,824	41,275,824
7	8100-8299 Federal Revenues															
9	8181882 Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,342,050
10	8110 Impact Aid	-	41,208	-	-	-	-	-	44,371	5,591	6,411	-	-	46,923	146,730	160,000
11	8285 9068 Assets - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	762,628
11.1	8290 3010425 Title I - Fed Cash Mgmt System	-	-	92,796	-	-	66,588	-	59,096	17,769	26,313	-	-	190,657	599,794	762,628
11.2	8290 4035 Title II - Fed Cash Mgmt System	-	-	26,313	-	-	-	-	17,769	-	26,313	-	-	26,313	96,709	105,253
11.3	8290 42018403 Title III - Fed Cash Mgmt System	-	-	-	-	-	-	-	7,464	-	8,308	-	-	8,308	31,346	33,230
12	8299 Multiple	34,134	5,781	8,416	4,013	14,766	49,850	-	7,367	13,709	35,751	37,277	22,487	73,239	295,368	329,161
13	8100-8299 Subtotal Federal Revenues	34,134	46,989	127,524	11,380	14,766	116,438	-	124,646	19,300	287,439	37,277	24,714	345,439	1,170,047	2,732,342
14	8300-8599 Other State Revenues															
15	8311 6500410 PA Sp. Ed. (SDUSD, Poway & Infant)	\$ 37,003	\$ 37,003	\$ 66,606	\$ 66,606	\$ 66,606	\$ 66,606	\$ 66,606	\$ 66,606	\$ 65,583	\$ 65,583	\$ 65,583	\$ 65,583	\$ 59,331	\$ 728,698	\$ 728,698
16	8311 OTHER PA Recompensations and Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	8550 1718 One-time Discretionary	-	-	-	-	-	238,151	-	-	-	-	238,151	238,151	-	714,454	714,454
19	8550 Mandate Block Grant	-	-	-	-	-	147,138	-	-	-	-	-	-	-	147,138	147,138
23	8560 Lottery	-	-	-	41,082	-	-	-	273,201	-	-	-	255,866	-	570,148	1,023,462
26	8590 Educator Effectiveness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	8590 Other State	17,394	-	1,950	19,473	-	178,015	-	19,057	206,831	206,831	206,831	206,831	206,831	2,298,123	2,298,123
28	8300-8599 Subtotal Other State Revenues	54,397	37,003	66,536	127,161	213,744	482,772	-	358,864	272,414	272,414	786,431	510,565	266,162	3,430,463	4,911,875
29	8600-8799 Other Local Revenues															
30	8672 9025 ROP - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	8677 9065 ASES - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	8677 9065 ASES - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	8792 SPED PA Special Education - Pass Through	134,761	137,987	245,473	245,473	245,473	245,473	245,473	245,473	238,766	238,766	238,766	238,766	238,766	2,693,945	2,693,945
34	8792 SPED PA Special Education - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Multiple Other Local	-	2,652	34,813	242,720	266,331	59,772	-	170,097	139,542	71,993	96,555	519,448	561,029	2,249,267	2,249,267
35	8600-8799 Subtotal Other Local Revenues	137,413	172,800	309,848	488,193	511,804	305,195	-	415,570	378,308	449,185	335,321	758,214	819,795	5,081,637	5,455,929
36	8900-8998 Transfers In & Other Sources															
37	8900-8998	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	8900-8998	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	8000-8998 Total Cash Inflows - CY Revenues	\$ 1,650,227	\$ 1,652,898	\$ 4,290,662	\$ 3,466,725	\$ 3,030,720	\$ 7,625,671	\$ -	\$ 5,884,338	\$ 3,101,430	\$ 4,767,061	\$ 6,320,128	\$ 4,559,813	\$ 4,908,298	\$ 50,957,971	\$ 54,375,970
40	1000-7998 Cash Outflows - CY Expenditures															
41	1000-7998 Cash Outflows - CY Expenditures															
42	1000-3999 Salaries & Benefits															
43	1000-1999 Certified	\$ 59,267	\$ 272,383	\$ 2,105,284	\$ 2,186,625	\$ 2,306,694	\$ 2,239,632	\$ -	\$ 2,931,457	\$ 2,264,093	\$ 2,288,552	\$ 2,321,437	\$ 2,281,033	\$ 2,262,023	\$ 23,528,482	\$ 23,760,881
44	2000-2999 Classified	269,695	487,741	680,988	714,164	740,312	718,659	-	748,791	749,107	771,865	741,080	739,434	783,101	8,152,481	8,152,481
45	3000-3999 Benefits	116,255	218,396	1,324,848	1,305,762	1,339,778	1,363,444	-	1,489,181	1,480,451	1,484,645	1,463,170	1,456,306	902,712	13,954,949	15,554,586
46	1000-3999 Subtotal Salaries & Benefits	445,218	978,521	4,111,131	4,208,571	4,386,783	4,321,735	-	5,169,430	4,493,651	4,595,062	4,525,687	4,476,772	3,947,837	45,628,397	47,467,908
47	4000-7998 Other Expenditures															
48	4000-4999 Supplies	\$ 29,945	\$ 74,790	\$ 247,737	\$ 165,823	\$ 128,425	\$ 65,893	\$ -	\$ 71,764	\$ 122,217	\$ 180,247	\$ 234,344	\$ 154,967	\$ 243,787	\$ 1,719,919	\$ 2,195,031
49	4000-4999 Utilities	137	94,897	161,784	146,152	133,609	29,694	-	134,720	73,377	72,962	79,844	96,690	126,443	1,170,330	1,287,523
50	5000-5999 Other Services (Excl. Utilities)	33,921	506,972	621,027	418,509	215,671	254,400	-	379,907	409,078	393,837	330,405	468,418	557,705	4,989,849	4,703,721
51	6000-6999 Capital	-	87,065	-	-	-	-	-	-	-	-	-	-	-	87,065	87,065
52	7200-7299 Pass Through Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	7000-7998 Transfers Out, Other Uses & Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	4000-7998 Subtotal Other Expenditures	64,002	763,724	1,050,549	730,484	477,704	349,987	-	586,392	604,672	647,066	644,593	720,074	(160,592)	7,406,571	8,112,748
55	1000-7998 Total Cash Outflows - CY Expenditures	\$ 509,220	\$ 1,742,245	\$ 5,161,680	\$ 4,937,055	\$ 4,864,487	\$ 4,671,723	\$ -	\$ 5,755,821	\$ 5,098,323	\$ 5,212,128	\$ 5,170,280	\$ 5,198,846	\$ 4,715,159	\$ 53,034,968	\$ 55,580,656

	Beginning	July	August	September	October	November	December 18th	December	January	February	March	April	May	June	Totals up to June 30th	BUDGET 17 First Inter
58 9111-9499 Assets (Excluding 9110 Cash)																
59 9111-9199 Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 9200-9299 Receivables (Excl. deferrals listed below)	287,355	412,457	142,891	16,897	871,626	11,355	11,355	571	5,918	-	-	-	-	-	1,461,716	-
61 9200-9299 Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64 9200-9299 Receivables - Lottery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65 9300-9319 Temporary Loans / Due From	-	39,585	223,005	254,986	-	-	-	-	-	-	-	-	-	-	517,566	-
66 9320-9499 Other Assets	-	(22,882)	-	-	-	-	-	-	-	-	-	-	-	-	(22,882)	-
67																
68 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 287,355	\$ 429,140	\$ 365,896	\$ 271,883	\$ 871,626	\$ 11,355	\$ 11,355	\$ 571	\$ 5,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,956,400	\$ -
69																
70 9500-9659 Current Liabilities																
71 9500-9599 Payables	\$ 1,313,583	\$ (1,124,419)	\$ (13,026)	\$ 145,628	\$ (122,978)	\$ (145,958)	\$ (27,081)	\$ (27,081)	\$ (19,361)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,307,185)	\$ -
72 9650-9659 Deferred Revenues	-	-	-	-	-	-	-	-	(3,935)	-	-	-	-	-	(3,935)	-
73																
74 9500-9659 Change in Current Liabilities	\$ 1,313,583	\$ (1,124,419)	\$ (13,026)	\$ 145,628	\$ (122,978)	\$ (145,958)	\$ (27,081)	\$ (27,081)	\$ (23,296)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,311,130)	\$ -
75																
76 Multiple Other Activity																
77 9793 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78 9795 Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79 7999 Expense Suspense	(277,488)	242,837	38,254	-	29,694	5,601	(7,839)	(7,839)	(77,825)	-	-	-	-	-	(46,767)	-
80 8999 Revenue Suspense	-	-	-	-	-	-	-	-	(3,169)	-	-	-	-	-	-	-
81 9910 Payroll Suspense	92,688	58,494	329,659	-	44,262	58,565	34,374	34,374	134,222	-	-	-	-	-	752,244	-
82 Treasury Reconciling Items	-	419	(504)	-	73	-	-	-	-	-	-	-	-	-	(12)	-
83																
84 Multiple Total Other Activity	\$ (184,401)	\$ 301,330	\$ 367,409	\$ 74,029	\$ 64,166	\$ 29,704	\$ 29,704	\$ 53,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 705,465	\$ -
85																
86 Ending Balance WITHOUT Borrowing	\$ 9,455,984	\$ 10,020,837	\$ 9,934,750	\$ 9,287,086	\$ 7,382,892	\$ 2,711,169	\$ 10,540,035	\$ 10,204,401	\$ 8,207,608	\$ 7,762,442	\$ 8,912,289	\$ 8,275,257	\$ 6,275,257	\$ 8,468,395	\$ 8,468,395	\$ 7,989,972
87																
89 Multiple Borrowing Activity																
90 9640 TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 8660 TRAN / TTF Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92 5800 TRAN / TTF Issuance Cost & Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93 9135 & 9640 TRAN / TTF Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94 9600-9619 Temporary Loans / Due To	-	1	83,198	(140,936)	-	-	-	-	-	-	-	-	-	-	(57,737)	-
95 9628-9649 Other Liabilities (Excluding TRANS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96																
97 Multiple Total Borrowing Activity	\$ -	\$ 1	\$ 83,198	\$ (140,936)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (57,737)	\$ -
98																
99 9110 Ending Cash Balance	\$ 9,455,984	\$ 10,104,035	\$ 9,877,013	\$ 9,287,013	\$ 9,228,359	\$ 7,325,155	\$ 2,653,432	\$ 10,282,288	\$ 10,146,864	\$ 8,149,771	\$ 7,704,705	\$ 8,854,652	\$ 8,217,520	\$ 8,410,658	\$ 8,410,658	\$ 7,989,972

16-17 Ending Cash Balance	8,036,509	8,914,152	9,279,788	7,594,184	6,223,478	5,434,698	8,958,170	9,390,457	8,049,572	6,510,754	8,823,826	8,855,728	9,194,658
16-16 Ending Cash Balance	5,873,130	6,090,735	5,439,291	2,531,810	1,156,268	3,253,700	5,830,438	7,088,620	6,447,752	6,824,856	7,086,466	6,424,871	7,345,948
14-15 Ending Cash Balance	6,910,286	6,939,718	6,641,918	4,630,763	3,487,603	3,487,603	5,385,810	5,260,061	3,858,395	3,613,621	3,994,115	2,921,920	4,291,040
13-14 Ending Cash Balance	5,191,497	6,701,509	6,952,207	4,717,553	3,847,059	3,847,059	6,223,992	6,655,693	5,688,474	6,137,277	5,894,050	3,170,180	2,363,873
12-13 Ending Cash Balance	6,114,088	8,046,065	7,731,125	2,841,322	2,608,731	2,608,731	4,272,441	4,299,254	2,639,481	3,196,592	2,438,281	1,260,684	1,823,052
11-12 Ending Cash Balance	2,692,835	5,396,262	6,666,399	3,879,210	3,443,674	3,443,674	4,249,999	7,143,189	5,045,748	5,045,748	5,045,748	3,898,141	1,973,928
10-11 Ending Cash Balance	5,319,602	7,062,673	6,855,487	5,191,991	5,265,969	5,265,969	8,546,805	8,642,952	5,820,672	3,873,087	5,149,395	3,466,941	1,973,998
08-10 Ending Cash Balance	9,183,277	8,464,051	7,091,938	6,741,668	4,951,812	4,772,843	6,882,885	7,178,705	5,981,843	4,611,012	4,772,843	4,565,906	4,206,620
08-09 Ending Cash Balance	6,043,856	7,235,469	6,809,456	8,803,432	5,657,603	5,657,603	7,008,820	6,648,869	5,841,467	4,649,634	6,309,303	6,149,468	5,615,938
07-09 Ending Cash Balance	6,960,724	7,617,699	8,461,589	7,824,443	7,091,057	7,091,057	7,484,142	7,003,574	7,897,450	8,159,339	8,986,446	7,876,250	6,127,980
05-07 Ending Cash Balance	7,545,463	9,010,217	7,926,868	7,534,185	6,607,609	6,607,609	7,181,543	7,839,471	8,785,871	7,805,404	8,059,412	7,117,383	5,024,883
05-06 Ending Cash Balance	8,948,191	10,466,466	9,698,074	9,185,461	8,280,447	8,280,447	9,119,156	9,350,978	10,447,865	8,676,927	9,054,003	7,806,866	5,852,997
04-05 Ending Cash Balance	9,890,036	11,367,350	9,839,591	11,084,006	8,333,970	8,965,415	9,220,277	10,439,367	9,238,630	9,947,071	9,690,051	7,434,676	

Stephany
District's authorizing signature

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	59,696,928.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,609,482.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	13,830.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	95,280.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	134,500.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	524,882.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				768,492.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	460,274.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				56,779,228.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		5,959.59
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,527.37
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	50,607,561.49	8,325.04
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	50,607,561.49	8,325.04
B. Required effort (Line A.2 times 90%)	45,546,805.34	7,492.54
C. Current year expenditures (Line I.E and Line II.B)	56,779,228.00	9,527.37
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,854,953.00
- 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) 47,246,478.00

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) 6.04%

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. 167,344.00

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)	4,027,105.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	689,149.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	16,110.00
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)	278,418.57
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)	1,461.68
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)	167,344.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,844,900.25
9. Carry-Forward Adjustment (Part IV, Line F)	349,589.61
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,194,489.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	39,996,965.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,872,334.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,548,320.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	16,330.00
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)	485,663.00
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)	35,125.00
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)	15,358.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,331,160.43
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)	72,738.32
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)	167,344.00
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)	1,938,988.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,595,702.00
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)	59,076,027.75

**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) 8.20%

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) 8.79%

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>4,844,900.25</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,217,341.24</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 (9.67%) times Part III, Line B18); zero if negative	<u>349,589.61</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.67%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.67%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>349,589.61</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</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>349,589.61</u>

Approved indirect cost rate: 9.67%
Highest rate used in any program: 9.67%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	695,384.00	67,244.00	9.67%
01	3310	941,082.00	91,002.00	9.67%
01	3315	52,998.00	5,124.00	9.67%
01	3320	140,270.00	13,564.00	9.67%
01	3345	381.00	36.00	9.45%
01	3385	34,768.00	3,362.00	9.67%
01	4035	95,972.00	9,281.00	9.67%
01	4201	4,471.00	375.00	8.39%
01	4203	27,834.00	550.00	1.98%
01	4510	50,830.00	4,915.00	9.67%
01	6264	170,709.00	16,507.00	9.67%
01	6500	8,216,995.00	789,265.00	9.61%
01	6510	664,447.00	64,251.00	9.67%
01	6512	115,370.00	11,156.00	9.67%
01	9010	757,855.00	27,684.00	3.65%
12	6105	230,597.00	22,298.00	9.67%
13	5310	2,295,059.00	138,294.00	6.03%

LCFF Calculator Universal Assumptions				
Lakeside Union Elementary (68189) - 2017-18 CALPADS CERTIFIED DECEMBER 2017				
Summary of Funding				
	2017-18	2018-19	2019-20	
Target	\$ 42,219,805	\$ 43,238,996	\$ 44,278,286	
Floor	40,007,181	41,002,221	43,238,994	
Applied Formula: Target of Floor				TARGET
Remaining Need after Gap (informational only)				
Current Year Gap Funding	1,217,607	-	-	
Miscellaneous Adjustments	995,017	2,236,775	-	
Economic Recovery Target	-	-	-	
Additional State Aid	-	-	-	
Total Phase-In Entitlement	\$ 41,002,198	\$ 43,238,996	\$ 44,278,286	
Components of LCFF By Object Code				
	2012-13	2017-18	2018-19	2019-20
8011 - State Aid	\$ 10,987,792	\$ 26,907,879	\$ 29,395,308	\$ 30,434,598
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	4,132,556	-	-	-
EPA (for LCFF Calculation purposes)	4,655,619	5,939,938	5,689,307	5,689,307
Local Revenue Sources:				
8021 to 8089 - Property Taxes		9,782,740	9,782,740	9,782,740
8096 - In-Lieu of Property Taxes		(1,628,359)	(1,628,359)	(1,628,359)
Property Taxes net of In-lieu	5,994,022	8,154,381	8,154,381	8,154,381
TOTAL FUNDING	\$ 25,769,989	\$ 41,002,198	\$ 43,238,996	\$ 44,278,286
Basic Aid Status				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 4,620,741	\$ 41,002,198	\$ 43,238,996	\$ 44,278,286
8012 - EPA Receipts (for budget & cashflow)	\$ 4,620,741	\$ 5,939,938	\$ 5,689,307	\$ 5,689,307

LCFF Calculator Universal Assumptions			
Lakeside Union Elementary (68189) - 2017-18 CALPADS CERTIFIED DECEMBER 2017			
Summary of Student Population			
	2017-18	2018-19	2019-20
Unduplicated Pupil Population			
Agency Unduplicated Pupil Count	2,407.00	2,407.00	2,407.00
COE Unduplicated Pupil Count	-	-	-
Total Unduplicated pupil Count	2,407.00	2,407.00	2,407.00
Rolling %, Supplemental Grant	46.39000%	46.12000%	46.67000%
Rolling %, Concentration Grant	46.39000%	46.12000%	46.67000%
FUNDED ADA			
Adjusted Base Grant ADA			
Grades TK-3	2,340.48	2,340.48	2,340.48
Grades 4-6	1,629.12	1,629.12	1,629.12
Grades 7-8	982.08	982.08	982.08
Grades 9-12	-	-	-
Total Adjusted Base Grant ADA	4,951.68	4,951.68	4,951.68
Necessary Small School ADA			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
Total Necessary Small School ADA	-	-	-
Total Funded ADA	4,951.68	4,951.68	4,951.68
ACTUAL ADA (Current Year Only)			
Grades TK-3	2,340.48	2,340.48	2,340.48
Grades 4-6	1,629.12	1,629.12	1,629.12
Grades 7-8	982.08	982.08	982.08
Grades 9-12	-	-	-
Total Actual ADA	4,951.68	4,951.68	4,951.68
<i>Funded Difference (Funded ADA less Actual ADA)</i>			
	-	-	-
Minimum Proportionality Percentage (MPP)			
	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding \$	2,680,374 \$	3,580,302 \$	2,500,000
Current year Minimum Proportionality Percentage (MPP)	7.15%	9.22%	6.11%

LCFF Calculator: Universal Assumptions
 Lakeside Union Elementary (68189) - 2017-18 CALPADS CERTIFIED DECEMBER 2017

LEA: **Lakeside Union Elementary**
 District

Projection Title: **Lakeside Union Elementary** Projection Date: **01/15/18**

	2017-18	2018-19	2019-20
Annual COLA <i>(pre-filled as calculated by the Department of Finance, DOF)</i>	1.56%	2.51%	2.35%
LCFF Gap Closed Percentage <i>(pre-filled as calculated by the Department of Finance, DOF)</i>	44.97%	100.00%	
LCFF Gap Closed Percentage - May Revise <i>(pre-filled as calculated by the Department of Finance, DOF)</i>	43.97%	66.12%	64.92%
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	23.7000%	22.7000%	22.7000%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants	2017-18	2018-19	2019-20
Grades TK-3	\$ 7,193	\$ 7,374	\$ 7,547
Grades 4-6	\$ 7,301	\$ 7,484	\$ 7,660
Grades 7-8	\$ 7,518	\$ 7,707	\$ 7,888
Grades 9-12	\$ 8,712	\$ 8,931	\$ 9,141

Grade Span Adjustment

Grades TK-3	\$ 748	\$ 767	\$ 785
Grades 9-12	\$ 227	\$ 232	\$ 238

Maximum Supplemental Grant (100% UPC)

	2017-18	2018-19	2019-20
Grades TK-3	\$ 1,588	\$ 1,628	\$ 1,666
Grades 4-6	\$ 1,460	\$ 1,497	\$ 1,532
Grades 7-8	\$ 1,504	\$ 1,541	\$ 1,578
Grades 9-12	\$ 1,788	\$ 1,833	\$ 1,876

Concentration Grant (>55% population)

	2017-18	2018-19	2019-20
Grades TK-3	\$ 3,971	\$ 4,071	\$ 4,166
Grades 4-6	\$ 3,651	\$ 3,742	\$ 3,830
Grades 7-8	\$ 3,759	\$ 3,854	\$ 3,944
Grades 9-12	\$ 4,470	\$ 4,582	\$ 4,690

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #1	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF

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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF			
Lakeside Union Elementary (68189) - 2017-18 CALPADS CERT			1/15/18
COLA	2017-18	2018-19	2019-20
	1.56%	2.51%	2.35%
GAP Funding rate	44.97%	100.00%	0.00%
Estimated Property Taxes (with RDA)	9,782,740	9,782,740	9,782,740
Less In-Lieu transfer	\$ (1,628,359)	\$ (1,628,359)	\$ (1,628,359)
Total Local Revenue	\$ 8,154,381	\$ 8,154,381	\$ 8,154,381
Statewide 90th percentile rate	---	---	---
OTHER LCFF TRANSITION ADJUSTMENTS			
Enter class size penalties, longer day/longer year penalties and other special adjustments per Class size penalties are entered on Miscellaneous Adjustments (E-1) and Minimum State Aid			
Floor Adjustments	2017-18	2018-19	2019-20
Miscellaneous Adjustments	-	-	-
Minimum State Aid Adjustments	-	-	-
UNDUPLICATED PUPIL PERCENTAGE			
District Enrollment	2017-18	2018-19	2019-20
COE Enrollment	5,157	5,157	5,157
Total Enrollment	5,157	5,157	5,157
District Unduplicated Pupil Count	2,407	2,407	2,407
COE Unduplicated Pupil Count	-	-	-
Total Unduplicated Pupil Count	2,407	2,407	2,407
Single Year Unduplicated Pupil Perce	3-yr rolling	3-yr rolling	3-yr rolling
Unduplicated Pupil Percentage (%)	percentage	percentage	percentage
	46.39%	46.12%	46.67%
AVERAGE DAILY ATTENDANCE (ADA)			
Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified District School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's / ADA. Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded ADA to use:			
CURRENT YEAR ADA:	2017-18	2018-19	2019-20
Grades TK-3	2,338.56	2,338.56	2,338.56
Grades 4-6	1,627.20	1,627.20	1,627.20
Grades 7-8	981.12	981.12	981.12
Grades 9-12	-	-	-
NPS, NPS-LCI, CDS:			
TK-3	1.92	1.92	1.92
4-6	1.92	1.92	1.92
7-8	0.96	0.96	0.96
9-12	-	-	-
COE operated (Community School, Special Ed):			
TK-3	-	-	-
4-6	-	-	-
7-8	-	-	-
9-12	-	-	-
TOTAL	4,951.68	4,951.68	4,951.68
RATIO: District ADA to Enrollment	0.96	0.96	0.96
RATIO: Combined ADA to Enrollment	0.96	0.96	0.96
CHARTER ADA ADJUSTMENT	2017-18	2018-19	2019-20
ADA transfer: Student from District to Charter (cross fiscal year)			
Grades TK-3			
Grades 4-6			

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF				
Lakeside Union Elementary (68189) - 2017-18 CALPADS CERT 1/15/18				
	2017-18	2018-19	2019-20	
LCFF ADA				
ADA Guarantee - Prior Year				
Grades TK-3	2,338.84	2,338.56	2,338.56	
Grades 4-6	1,588.64	1,627.20	1,627.20	
Grades 7-8	922.39	981.12	981.12	
Grades 9-12	-	-	-	
LCFF Subtotal	4,849.87	4,946.88	4,946.88	
NSS	-	-	-	
TOTAL	4,849.87	4,946.88	4,946.88	
ADA Guarantee - Current Year				
Grades TK-3	2,338.56	2,338.56	2,338.56	
Grades 4-6	1,627.20	1,627.20	1,627.20	
Grades 7-8	981.12	981.12	981.12	
Grades 9-12	-	-	-	
LCFF Subtotal	4,946.88	4,946.88	4,946.88	
NSS	-	-	-	
TOTAL	4,946.88	4,946.88	4,946.88	
Change in LCFF ADA (excludes NSS ADA)				
	97.01	No Change	No Change	No Change
	Increase			
Funded LCFF ADA				
Grades TK-3	2,338.56	2,338.56	2,338.56	
Grades 4-6	1,627.20	1,627.20	1,627.20	
Grades 7-8	981.12	981.12	981.12	
Grades 9-12	-	-	-	
Subtotal	4,946.88	4,946.88	4,946.88	
	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	
Funded NSS ADA				
Grades TK-3	-	-	-	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
Subtotal	-	-	-	
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	
NPS, CDS, & COE Operated				
Grades TK-3	1.92	1.92	1.92	
Grades 4-6	1.92	1.92	1.92	
Grades 7-8	0.96	0.96	0.96	
Grades 9-12	-	-	-	
Subtotal	4.80	4.80	4.80	
Total				
Grades TK-3	2,340.48	2,340.48	2,340.48	
Grades 4-6	1,629.12	1,629.12	1,629.12	
Grades 7-8	982.08	982.08	982.08	
Grades 9-12	-	-	-	
Subtotal	4,951.68	4,951.68	4,951.68	

Lakeside Union Elementary (68189) - 2017-18 CALPADS CER										
v18.1a										
LOCAL CONTROL FUNDING FORMULA										
CALCULATE LCFF TARGET										
Unduplicated as % of Enrollment										
	ADA	3 yr average	Gr Span	Supp	Concen	COLA	2017-18	2017-18	TARGET	
Grades TK-3	2,340.48	7,193	748	737	-	1.560%	20,310,138	20,310,138		
Grades 4-6	1,629.12	7,301	-	677	-	46.39%	12,997,749	12,997,749		
Grades 7-8	982.08	7,518	-	698	-	-	8,068,298	8,068,298		
Grades 9-12	-	8,712	227	829	-	-	-	-		
Subtract NSS	-	-	-	-	-	-	-	-		
NSS Allowance	-	-	-	-	-	-	-	-		
TOTAL BASE	4,951.68	36,112,555	1,750,679	3,512,950	-	-	41,376,184	41,376,184		
Targeted Instructional Improvement Block Grant							348,280	348,280		
Home-to-School Transportation							495,341	495,341		
Small School District Bus Replacement Program							-	-		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							42,219,805	42,219,805		
ECONOMIC RECOVERY TARGET PAYMENT										
5/8										
CALCULATE LCFF FLOOR										
Current Year Funded ADA times Base per ADA				12-13 Rate	17-18 ADA					
Current Year Funded ADA times Other RL per ADA				5,005.43	4,951.68		24,785,288	24,785,288		
Necessary Small School Allowance at 12-13 rates				56.09	4,951.68		277,740	277,740		
2012-13 Categoricals							4,132,556	4,132,556		
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							\$ 2,183.42	4,951.68	10,811,597	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR									40,007,181	
CALCULATE LCFF PHASE-IN ENTITLEMENT										
2017-18										
LOCAL CONTROL FUNDING FORMULA TARGET							42,219,805	42,219,805		
LOCAL CONTROL FUNDING FORMULA FLOOR							40,007,181	40,007,181		
Applied Funding Formula: Floor or Target							FLOOR	FLOOR		
LCFF Need (LCFF Target less LCFF Floor, if positive)							2,212,624	2,212,624		
Current Year Gap Funding					44.97%		995,017	995,017		
ECONOMIC RECOVERY PAYMENT							-	-		
Miscellaneous Adjustments							-	-		
LCFF Entitlement before Minimum State Aid provision							41,007,198	41,007,198		
CALCULATE STATE AID										
Transition Entitlement							41,007,198	41,007,198		
Local Revenue (including RDA)							(8,154,381)	(8,154,381)		
Gross State Aid							32,847,817	32,847,817		
CALCULATE MINIMUM STATE AID										
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	17-18 ADA				N/A	
2012-13 NSS Allowance (deficit)				5,061.52	4,951.68		25,063,027	25,063,027		
Minimum State Aid Adjustments							-	-		
Less Current Year Property Taxes/In Lieu							(8,154,381)	(8,154,381)		
Subtotal State Aid for Historical RL/Charter General BG							16,908,646	16,908,646		
Categorical funding from 2012-13							4,132,556	4,132,556		
Charter Categorical Block Grant adjusted for ADA							-	-		
Minimum State Aid Guarantee							21,041,202	21,041,202		
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							-	-		

Lakeside Union Elementary (68189) - 2017-18 CALPADS CER		v18.1a
LOCAL CONTROL FUNDING FORMULA		2017-18
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		32,847,817
Additional State Aid (Additional SA)		-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S		41,002,198
CHANGE OVER PRIOR YEAR	3.72%	1,471,165
LCFF Entitlement PER ADA		8,280
PER ADA CHANGE OVER PRIOR YEAR	2.34%	189
BASIC AID STATUS (school districts only)		Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	Increase	2017-18
Property Taxes net of In-lieu	3.05%	971,512
Charter In-Lieu Taxes	6.53%	499,653
LCFF pre COE, Choice, Supp	0.00%	-
	3.72%	1,471,165
		41,002,198

LOCAL CONTROL FUNDING FORMULA

		2018-19		2018-19	
		COLA	COLA	2.510%	TARGET
		46.12%	46.12%		
CALCULATE LCFF TARGET					
Unduplicated as % of Enrollment					
Grades TK-3	ADA	3 yr average	Gr Span	Supp	Concen
Grades 4-6	2,340.48	7,374	767	751	-
Grades 7-8	1,629.12	7,484		690	-
Grades 9-12	982.08	7,707		711	-
Subtract NSS	-	8,931	232	845	-
NSS Allowance	-	-	-	-	-
TOTAL BASE	4,951.68	37,019,925	1,795,148	3,580,302	42,395,375
Targeted Instructional Improvement Block Grant					348,280
Home-to-School Transportation					495,341
Small School District Bus Replacement Program					-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					43,238,996
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	5,005.43	4,951.68			24,785,288
Necessary Small School Allowance at 12-13 rates	56.09	4,951.68			277,740
2012-13 Categoricals					4,132,556
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	\$ 2,384.37	4,951.68			11,806,637
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					41,002,221
CALCULATE LCFF PHASE-IN ENTITLEMENT					
2018-19					
LOCAL CONTROL FUNDING FORMULA TARGET					43,238,996
Applied Funding Formula: Floor or Target					41,002,221
LCFF Need (LCFF Target less LCFF Floor, if positive)					FLOOR
Current Year Gap Funding				100.00%	2,236,775
ECONOMIC RECOVERY PAYMENT					2,236,775
Miscellaneous Adjustments					-
LCFF Entitlement before Minimum State Aid provision					43,238,996
CALCULATE STATE AID					
Transition Entitlement					43,238,996
Local Revenue (including RDA)					(8,154,381)
Gross State Aid					35,084,615
CALCULATE MINIMUM STATE AID					
2012-13 RL/Charter Gen BG adjusted for ADA					N/A
2012-13 NSS Allowance (deficit)					25,063,027
Minimum State Aid Adjustments					-
Less Current Year Property Taxes/In Lieu					(8,154,381)
Subtotal State Aid for Historical RL/Charter General BG					16,908,646
Categorical funding from 2012-13					4,132,556
Charter Categorical Block Grant adjusted for ADA					-
Minimum State Aid Guarantee					21,041,202
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					-

Lakeside Union Elementary (68189) - 2017-18 CALPADS CER		v18.1a
LOCAL CONTROL FUNDING FORMULA		2018-19
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		35,084,615
Additional State Aid (Additional SA)		-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S		43,238,996
CHANGE OVER PRIOR YEAR	5.46%	2,236,798
LCFF Entitlement PER ADA		8,732
PER ADA CHANGE OVER PRIOR YEAR	5.46%	452
BASIC AID STATUS (school districts only)		Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	Increase	2018-19
Property Taxes net of in-lieu	6.81%	35,084,615
Charter in-Lieu Taxes	0.00%	8,154,381
LCFF pre COE, Choice, Supp	0.00%	-
	5.46%	2,236,798
		43,238,996

2019-20

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF TARGET	3 yr average			COLA		2019-20 TARGET
	ADA	Base	Gr Span	Supp	Concen	
Unduplicated as % of Enrollment				46.67%	46.67%	2.350%
Grades TK-3	2,340.48	7,547	785	778	-	21,321,091
Grades 4-6	1,629.12	7,660		715	-	13,643,855
Grades 7-8	982.08	7,888		736	-	8,469,719
Grades 9-12	-	9,141	238	875	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	4,951.68	37,889,309	1,837,277	3,708,079	-	43,434,665
Targeted Instructional Improvement Block Grant						348,280
Home-to-School Transportation						495,341
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						44,278,286

ECONOMIC RECOVERY TARGET PAYMENT

	1
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CALCULATE LCFF FLOOR

	12-13 Rate	19-20 ADA
Current year Funded ADA times Base per ADA	5,005.43	4,951.68
Current year Funded ADA times Other RI per ADA	56.09	4,951.68
Necessary Small School Allowance at 12-13 rates	-	-
2012-13 Categoricals	-	4,132,556
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	\$ 2,836.09	4,951.68
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR		14,043,410
		43,238,994

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2019-20 TARGET
LOCAL CONTROL FUNDING FORMULA TARGET	44,278,286
LOCAL CONTROL FUNDING FORMULA FLOOR	43,238,994
Applied Funding Formula: Floor or Target	-
LCFF Need (LCFF Target less LCFF Floor, if positive)	-
Current Year Gap Funding	0.00%
ECONOMIC RECOVERY PAYMENT	-
Miscellaneous Adjustments	-
LCFF Entitlement before Minimum State Aid provision	44,278,286

CALCULATE STATE AID

Transition Entitlement	44,278,286
Local Revenue (including RDA)	(8,154,381)
Gross State Aid	36,123,905
CALCULATE MINIMUM STATE AID	
2012-13 RL/Charter Gen BG adjusted for ADA	N/A
2012-13 NSS Allowance (deficit)	25,063,027
Minimum State Aid Adjustments	-
Less Current Year Property Taxes/In Lieu	(8,154,381)
Subtotal State Aid for Historical RL/Charter General BG	16,908,646
Categorical funding from 2012-13	4,132,556
Charter Categorical Block Grant adjusted for ADA	-
Minimum State Aid Guarantee	21,041,202
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2024-15)	
Local Control Funding Formula Floor plus Funded Gap	-
Minimum State Aid plus Property Taxes including RDA	-

Lakeside Union Elementary (68189) - 2017-18 CALPADS CER		V18.1a
LOCAL CONTROL FUNDING FORMULA		2019-20
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		36,123,905
Additional State Aid (Additional SA)		-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S		44,278,286
CHANGE OVER PRIOR YEAR	2.40%	1,039,290
LCFF Entitlement PER ADA		8,942
PER ADA CHANGE OVER PRIOR YEAR	2.40%	210
BASIC AID STATUS (school districts only)		Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	Increase	2019-20
Property Taxes net of in-lieu	2.96%	1,039,290
Charter in-Lieu Taxes	0.00%	-
LCFF pre COE, Choice, Supp	0.00%	-
	2.40%	1,039,290
		44,278,286

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	40,990,567.00	5.49%	43,238,996.00	2.40%	44,278,286.00
2. Federal Revenues	8100-8299	160,000.00	0.00%	160,000.00	0.00%	160,000.00
3. Other State Revenues	8300-8599	1,676,701.00	-44.06%	937,908.00	0.16%	939,377.00
4. Other Local Revenues	8600-8799	1,864,541.00	-38.69%	1,143,198.00	0.14%	1,144,767.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,756,034.00)	2.32%	(7,936,034.00)	2.39%	(8,126,034.00)
6. Total (Sum lines A1 thru A5c)		36,935,775.00	1.65%	37,544,068.00	2.27%	38,396,396.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,305,793.00		19,299,143.00
b. Step & Column Adjustment				377,159.00		376,901.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(383,809.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,305,793.00	-0.03%	19,299,143.00	1.95%	19,676,044.00
2. Classified Salaries						
a. Base Salaries				5,010,940.00		5,059,766.00
b. Step & Column Adjustment				71,789.00		72,491.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(22,963.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,010,940.00	0.97%	5,059,766.00	1.43%	5,132,257.00
3. Employee Benefits	3000-3999	10,100,329.00	7.49%	10,857,315.00	7.03%	11,620,889.00
4. Books and Supplies	4000-4999	1,099,453.00	-1.52%	1,082,791.00	-1.58%	1,065,708.00
5. Services and Other Operating Expenditures	5000-5999	3,702,932.00	3.35%	3,826,897.00	8.02%	4,133,775.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,264,908.00)	3.22%	(1,305,638.00)	3.04%	(1,345,329.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		37,954,539.00	2.28%	38,820,274.00	3.77%	40,283,344.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,018,764.00)		(1,276,206.00)		(1,886,948.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,023,320.94		8,004,556.94		6,728,350.94
2. Ending Fund Balance (Sum lines C and D1)		8,004,556.94		6,728,350.94		4,841,402.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	85,000.00		85,000.00		85,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,667,420.00		1,686,317.00		1,743,481.00
2. Unassigned/Unappropriated	9790	6,252,136.94		4,957,033.94		3,012,921.94
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,004,556.94		6,728,350.94		4,841,402.94

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,667,420.00		1,686,317.00		1,743,481.00
c. Unassigned/Unappropriated	9790	6,252,136.94		4,957,033.94		3,012,921.94
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	231.97				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		7,919,788.91		6,643,350.94		4,756,402.94
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Projected Year 17/18 includes a one-time retro payment for FY 16/17 and is removed in FY 18/19. Other adjustment includes administrator salary shift from restricted to unrestricted in 18/19.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	285,257.00	0.00%	285,257.00	0.00%	285,257.00
2. Federal Revenues	8100-8299	2,572,342.00	0.00%	2,572,342.00	0.00%	2,572,342.00
3. Other State Revenues	8300-8599	3,235,174.00	-5.13%	3,069,243.00	2.22%	3,137,484.00
4. Other Local Revenues	8600-8799	3,591,388.00	-6.86%	3,345,195.00	0.00%	3,345,195.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,756,034.00	2.32%	7,936,034.00	2.39%	8,126,034.00
6. Total (Sum lines A1 thru A5c)		17,440,195.00	-1.33%	17,208,071.00	1.50%	17,466,312.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,455,068.00		4,395,660.00
b. Step & Column Adjustment				88,695.00		87,737.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(148,103.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,455,068.00	-1.33%	4,395,660.00	2.00%	4,483,397.00
2. Classified Salaries						
a. Base Salaries				3,141,521.00		3,186,625.00
b. Step & Column Adjustment				45,104.00		45,763.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,141,521.00	1.44%	3,186,625.00	1.44%	3,232,388.00
3. Employee Benefits	3000-3999	5,454,257.00	7.89%	5,884,531.00	8.44%	6,381,374.00
4. Books and Supplies	4000-4999	1,095,578.00	-20.48%	871,196.00	-32.27%	590,080.00
5. Services and Other Operating Expenditures	5000-5999	2,288,312.00	-16.43%	1,912,404.00	3.06%	1,970,927.00
6. Capital Outlay	6000-6999	87,065.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,104,316.00	3.22%	1,139,875.00	3.04%	1,174,527.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,626,117.00	-1.34%	17,390,291.00	2.54%	17,832,693.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(185,922.00)		(182,220.00)		(366,381.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		781,586.66		595,664.66		413,444.66
2. Ending Fund Balance (Sum lines C and D1)		595,664.66		413,444.66		47,063.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	595,670.81		413,444.66		47,063.66
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(6.15)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		595,664.66		413,444.66		47,063.66

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Projected Year 17/18 includes a one-time retro payment for FY 16/17 and is removed in FY 18/19. Other adjustment includes administrator salary shift from restricted to unrestricted in 18/19.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	41,275,824.00	5.45%	43,524,253.00	2.39%	44,563,543.00
2. Federal Revenues	8100-8299	2,732,342.00	0.00%	2,732,342.00	0.00%	2,732,342.00
3. Other State Revenues	8300-8599	4,911,875.00	-18.42%	4,007,151.00	1.74%	4,076,861.00
4. Other Local Revenues	8600-8799	5,455,929.00	-17.73%	4,488,393.00	0.03%	4,489,962.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		54,375,970.00	0.69%	54,752,139.00	2.03%	55,862,708.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,760,861.00		23,694,803.00
b. Step & Column Adjustment				465,854.00		464,638.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(531,912.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,760,861.00	-0.28%	23,694,803.00	1.96%	24,159,441.00
2. Classified Salaries						
a. Base Salaries				8,152,461.00		8,246,391.00
b. Step & Column Adjustment				116,893.00		118,254.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(22,963.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,152,461.00	1.15%	8,246,391.00	1.43%	8,364,645.00
3. Employee Benefits	3000-3999	15,554,586.00	7.63%	16,741,846.00	7.53%	18,002,263.00
4. Books and Supplies	4000-4999	2,195,031.00	-10.98%	1,953,987.00	-15.26%	1,655,788.00
5. Services and Other Operating Expenditures	5000-5999	5,991,244.00	-4.21%	5,739,301.00	6.37%	6,104,702.00
6. Capital Outlay	6000-6999	87,065.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(160,592.00)	3.22%	(165,763.00)	3.04%	(170,802.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		55,580,656.00	1.13%	56,210,565.00	3.39%	58,116,037.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,204,686.00)		(1,458,426.00)		(2,253,329.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,804,907.60		8,600,221.60		7,141,795.60
2. Ending Fund Balance (Sum lines C and D1)		8,600,221.60		7,141,795.60		4,888,466.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	85,000.00		85,000.00		85,000.00
b. Restricted	9740	595,670.81		413,444.66		47,063.66
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,667,420.00		1,686,317.00		1,743,481.00
2. Unassigned/Unappropriated	9790	6,252,130.79		4,957,033.94		3,012,921.94
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,600,221.60		7,141,795.60		4,888,466.60

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,667,420.00		1,686,317.00		1,743,481.00
c. Unassigned/Unappropriated	9790	6,252,136.94		4,957,033.94		3,012,921.94
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(6.15)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	231.97		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,919,782.76		6,643,350.94		4,756,402.94
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.25%		11.82%		8.18%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,951.68		4,951.68		4,951.68
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		55,580,656.00		56,210,565.00		58,116,037.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		55,580,656.00		56,210,565.00		58,116,037.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,667,419.68		1,686,316.95		1,743,481.11
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,667,419.68		1,686,316.95		1,743,481.11
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Lakeside Union Elementary
Multi-Year Projections Summary Report
2017-18 2nd Interim

DESCRIPTION	OBJECT CODE	FY 2017-18 Current (Base Year)			FY 2018-19 First Projected Year			FY 2019-20 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$9,023,321	\$781,587	\$9,804,908	\$8,004,557	\$595,665	\$8,600,222	\$6,728,351	\$413,445	\$7,141,796
B Revenues										
1 Revenue Limit Sources	8010-8099	40,990,567	285,257	41,275,824	43,238,996	285,257	43,524,253	44,278,286	285,257	44,563,543
2 Federal Revenues	8100-8299	160,000	2,572,342	2,732,342	160,000	2,572,342	2,732,342	160,000	2,572,342	2,732,342
3 Other State Revenues	8300-8599	1,676,701	3,235,174	4,911,875	937,908	3,069,243	4,007,151	939,377	3,137,484	4,076,861
4 Other Local Revenues	8600-8799	1,864,541	3,591,388	5,455,929	1,143,198	3,345,195	4,488,393	1,144,767	3,345,195	4,489,962
5 Total Revenues		44,691,809	9,684,161	54,375,970	45,480,102	9,272,037	54,752,139	46,522,430	9,340,278	55,862,708
Beginning Balance & Revenue (A+B)		\$53,715,130	\$10,465,748	\$64,180,878	\$53,484,659	\$9,867,702	\$63,352,361	\$53,250,781	\$9,753,723	\$63,004,505
C Expenditures										
1 Certificated Salaries	1000-1999	19,305,793	4,455,068	23,760,861	19,299,143	4,395,660	23,694,803	19,676,044	4,483,397	24,159,441
2 Classified Salaries	2000-2999	5,010,940	3,141,521	8,152,461	5,059,766	3,186,625	8,246,392	5,132,257	3,232,388	8,364,645
3 Employee Benefits	3000-3999	10,100,329	5,454,257	15,554,586	10,857,315	5,884,531	16,741,845	11,620,889	6,381,374	18,002,263
4 Books & Supplies	4000-4999	1,099,453	1,095,578	2,195,031	1,082,791	871,196	1,953,987	1,065,708	590,080	1,655,788
5 Services, Other Operating Exp	5000-5999	3,702,932	2,288,312	5,991,244	3,826,897	1,912,404	5,739,301	4,133,775	1,970,927	6,104,702
6 Capital Outlay	6000-6999	0	87,065	87,065	0	0	0	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	(1,264,908)	1,104,316	(160,592)	(1,305,639)	1,139,875	(165,763)	(1,345,329)	1,174,527	(170,802)
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$37,954,539	\$17,626,117	\$55,580,656	\$38,820,274	\$17,390,291	\$56,210,565	\$40,283,344	\$17,832,693	\$58,116,037
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(7,756,034)	7,756,034	0	(7,936,034)	7,936,034	0	(8,126,034)	8,126,034	0
E Net Increase (Decrease) in Fund Balance		(\$1,018,764)	(\$185,922)	(\$1,204,686)	(\$1,276,206)	(\$182,220)	(\$1,458,426)	(\$1,886,948)	(\$366,381)	(\$2,253,329)
F Ending Balance		\$8,004,557	\$595,665	\$8,600,222	\$6,728,351	\$413,445	\$7,141,796	\$4,841,404	\$47,064	\$4,888,467
1 Revolving Cash	9711	85,000	0	85,000	85,000	0	85,000	85,000	0	85,000
2 Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3 Restricted	9740	0	595,665	595,665	0	413,445	413,445	0	47,064	47,064
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	1,667,420	0	1,667,420	1,686,317	0	1,686,317	1,743,481	0	1,743,481
8 Unassigned/Unappropriated Amount	9790	6,252,137	0	6,252,137	4,957,034	0	4,957,034	3,012,922	0	3,012,922
G Components of Ending Fund Balance Total		\$8,004,557	\$595,665	\$8,600,222	\$6,728,351	\$413,445	\$7,141,796	\$4,841,404	\$47,064	\$4,888,467
		Reserves Percentage	14.25%	3% Calculated Reserve, or \$50,000 (greater of the two)	11.82%	Reserves Percentage	11.82%	Reserves Percentage	8.18%	
Reserve Percentage Level for this district:		3.00%		Total Reserves	3% Calculated	Difference*				
FY 2017-18 ADA Input Sheet (District):		4,951.68		FY 2017-18 Bud	\$1,667,420	\$0				
				FY 2018-19 Proj	\$1,686,317	\$0				
				FY 2019-20 Proj	\$1,743,481	\$0				
FY 2018-19 Unappropriated Amount is:		Positive								
FY 2019-20 Unappropriated Amount is:		Positive								

Lakeside Union Elementary
Multi-Year Projections Detail Report
2017-18 2nd Interim

ACCOUNT DESCRIPTION	OBJECTS	FY 2017-18 Base Year							% Inc
		Unrestricted		Restricted		Total Combined			
		2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	Total Combined	
LCFF SOURCES									
State Aid - Current Year	8011	26,907,879	26,907,879	0	0	0	0	26,907,879	9.24%
Education Protection Account State Aid	8012	5,939,938	5,939,938	0	0	0	0	5,939,938	0.00%
State Aid Prior Years	8019	(11,631)	(11,631)	0	0	0	0	(11,631)	-100.00%
Tax Relief Suby-Homewoners' Exemptions	8021	62,017	62,017	0	0	0	0	62,017	0.00%
Tax Relief Subvention - Timber Yield Tax	8022	0	0	0	0	0	0	0	0.00%
Tax Relief Subvention - Other/In-Lieu Taxes	8029	0	0	0	0	0	0	0	0.00%
County & District Taxes - Secured Roll	8041	8,743,165	8,743,165	0	0	0	0	8,743,165	0.00%
County & District Taxes - Unsecured Roll	8042	270,515	270,515	0	0	0	0	270,515	0.00%
County & District Taxes - Prior Year Taxes	8043	(2,339)	(2,339)	0	0	0	0	(2,339)	0.00%
County & District Taxes - Supplemental Taxes	8044	662,383	662,383	0	0	0	0	662,383	0.00%
County & District Taxes - ERAF	8045	(107,550)	(107,550)	0	0	0	0	(107,550)	0.00%
County & District Taxes -Comm Redev. Funds	8047	154,549	154,549	0	0	0	0	154,549	0.00%
County & District Taxes -Pen/Int on Delinquent Taxes	8048	0	0	0	0	0	0	0	0.00%
Misc Funds (EC 41604)- Royalties and Bonuses	8081	0	0	0	0	0	0	0	0.00%
Misc Funds (EC 41604)- Other In-Lieu Taxes	8082	0	0	0	0	0	0	0	0.00%
LESS: Non LCFF - (50%) Adj	8089	0	0	0	0	0	0	0	0.00%
SUBTOTAL, LCFF Sources		42,618,926	42,618,926	0	0	0	0	42,618,926	5.28%
LCFF TRANSFERS									
Unrestricted LCFF Transfers - CY	8091	0	0	0	0	0	0	0	2.51%
Transfer to Charter Schools in Lieu of Property Taxes	8096	(1,628,359)	(1,628,359)	0	0	0	0	(1,628,359)	0.00%
Property Taxes Transfers	8097	0	0	285,257	285,257	0	0	285,257	0.00%
LCFF/Revenue Limit Transfers - Prior Years	8099	0	0	0	0	0	0	0	0.00%
TOTAL, LCFF Transfers		40,990,567	40,990,567	285,257	285,257	0	285,257	41,275,824	5.45%
FEDERAL REVENUE									
Maintenance and Operations	8110	160,000	160,000	0	0	0	0	160,000	0.00%
Special Education Entitlement	8181	0	0	1,032,084	1,032,084	0	0	1,032,084	0.00%
SPED Discretionary Grants	8182	0	0	309,966	309,966	0	0	309,966	0.00%
Child Nutrition Programs	8220	0	0	0	0	0	0	0	0.00%
Donated Food Commodities	8221	0	0	0	0	0	0	0	0.00%
Forest Reserve Funds	8260	0	0	0	0	0	0	0	0.00%
Flood Control Funds	8270	0	0	0	0	0	0	0	0.00%
Wildlife Reserve Funds	8280	0	0	0	0	0	0	0	0.00%
FEMA	8281	0	0	0	0	0	0	0	0.00%
Interagency Contracts between LEAS	8285	0	0	0	0	0	0	0	0.00%
Pass-thru Rev. from Federal Sources	8287	0	0	0	0	0	0	0	0.00%
All Other Federal Revenue	8290	0	0	1,230,292	1,230,292	0	0	1,230,292	0.00%
TOTAL, Federal Revenue		160,000	160,000	2,572,342	2,572,342	0	2,572,342	2,732,342	0.00%

Lakeside Union Elementary
Multi-Year Projections Detail Report
2017-18 2nd Interim

ACCOUNT DESCRIPTION	OBJECTS	FY 2017-18 Base Year								% Inc	
		Unrestricted				Restricted					
		2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim		
OTHER STATE REVENUE											
Other State Apportionment - Cur Year	8311	0	0	728,698	0	728,698	0	728,698	0	728,698	2.51%
Other State Apportionment - Prior Year	8319	0	0	0	0	0	0	0	0	0	0.00%
Child Nutrition Programs	8520	0	0	0	0	0	0	0	0	0	0.00%
Mandated Costs Reimbursements	8550	861,592	861,592	0	0	0	0	0	0	861,592	-82.13%
Lottery - Unrestricted and Instructional Materials	8560	755,636	755,636	267,826	267,826	0	0	267,826	0	1,023,462	-6.14%
Tax Relief Subv - Homeowners' Exemptions	8575	0	0	0	0	0	0	0	0	0	0.00%
Tax Relief Subv - Other/In-Lieu Taxes	8576	0	0	0	0	0	0	0	0	0	0.00%
Pass-Through from State Sources	8587	0	0	0	0	0	0	0	0	0	0.00%
All Other State Revenue	8590	59,473	59,473	2,238,650	2,238,650	0	0	2,238,650	0	2,298,123	2.51%
TOTAL, Other State Revenue		1,676,701	0	1,676,701	0	3,235,174	0	3,235,174	0	4,911,875	-18.42%
OTHER LOCAL REVENUE											
Other Restricted Levies - Secured Roll	8615	0	0	0	0	0	0	0	0	0	0.00%
Other Restricted Levies - Unsecured Roll	8616	0	0	0	0	0	0	0	0	0	0.00%
Other Restricted Levies - Prior Years' Taxes	8617	0	0	0	0	0	0	0	0	0	0.00%
Other Restricted Levies - Supplemental Taxes	8618	0	0	0	0	0	0	0	0	0	0.00%
Non-Ad Valorem Taxes - Parcel Taxes	8621	0	0	0	0	0	0	0	0	0	0.00%
Non-Ad Valorem Taxes - Others	8622	0	0	0	0	0	0	0	0	0	0.00%
Community Rvlpmt. Funds Not Subj To LCFE Deduction	8625	0	0	173,974	173,974	0	0	173,974	0	173,974	0.00%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0	0	0	0	0	0	0	0	0	0.00%
Sales - Sale of Equipment/Supplies	8631	0	0	0	0	0	0	0	0	0	0.00%
Sales - Sale of Publications	8632	0	0	0	0	0	0	0	0	0	0.00%
Sales - Food Service Sales	8634	0	0	0	0	0	0	0	0	0	0.00%
Sales - All Other Sales	8639	0	0	0	0	0	0	0	0	0	0.00%
Leases and Rentals	8650	50,000	50,000	0	0	0	0	0	0	50,000	3.22%
Interest	8660	93,878	93,878	0	0	0	0	0	0	93,878	0.00%
Net Inc/(dcr) FMV of Investments	8662	0	0	0	0	0	0	0	0	0	0.00%
Fees and Contracts - Adult Education Fees	8671	0	0	0	0	0	0	0	0	0	0.00%
Fees and Contracts - Non-Resident Students	8672	0	0	0	0	0	0	0	0	0	0.00%
Transportation Fees From Individuals	8675	36,000	36,000	0	0	0	0	0	0	36,000	0.00%
Interagency Revenues	8677	935,312	935,312	553,703	553,703	0	0	553,703	0	1,489,015	0.00%
Mitigation / Development Fees	8681	0	0	0	0	0	0	0	0	0	0.00%
All Other Fees & Contracts	8689	0	0	0	0	0	0	0	0	0	0.00%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adj	8691	0	0	0	0	0	0	0	0	0	0.00%
Pass-Through Revenue from Local Sources	8697	0	0	0	0	0	0	0	0	0	0.00%
All other Local Revenues	8699	749,351	749,351	210,752	210,752	0	0	210,752	0	960,103	-20.56%
Tuition	8710	0	0	0	0	0	0	0	0	0	0.00%
Other Transfer In	8781-8783	0	0	0	0	0	0	0	0	0	0.00%
Transfers of Appornt. - From Districts or Charter Schools	8791	0	0	0	0	0	0	0	0	0	0.00%
Transfers of Appornt. - From COE	8792	0	0	2,652,959	2,652,959	0	0	2,652,959	0	2,652,959	2.51%
Transfers of Appornt. - From JPAs	8793	0	0	0	0	0	0	0	0	0	0.00%
Transfers from All Others	8799	0	0	0	0	0	0	0	0	0	0.00%
TOTAL, Other Local Revenue		1,864,541	0	1,864,541	0	3,591,388	0	3,591,388	0	5,455,929	-17.73%
TOTAL, REVENUE		44,691,809	0	44,691,809	0	9,684,161	0	9,684,161	0	54,375,970	0.69%

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2017-18 2nd Interim

ACCOUNT DESCRIPTION	OBJECTS	FY 2017-18 Base Year										% Inc
		Unrestricted					Restricted					
		2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	Total Combined	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	Total Combined	
CERTIFICATED SALARIES												
Certificated Teachers' Salaries	1100	16,338,626	16,338,626	4,267,019	4,267,019	4,267,019	4,267,019	20,605,645	20,605,645	2.00%		
Certificated Pupil Support Salaries	1200	1,175,833	1,175,833	106,734	106,734	106,734	1,282,567	1,282,567	2.00%			
Certificated Supervisors' and Administrators' Salaries	1300	1,791,334	1,791,334	81,315	81,315	81,315	1,872,649	1,872,649	1.50%			
Other Certificated Salaries	1900	0	0	0	0	0	0	0	0.00%			
TOTAL, Certificated Salaries		19,305,793	19,305,793	4,455,068	4,455,068	4,455,068	23,760,861	23,760,861	-0.28%			
CLASSIFIED SALARIES												
Classified Instructional Salaries	2100	73,006	73,006	1,873,404	1,873,404	1,873,404	1,946,410	1,946,410	1.50%			
Classified Support Salaries	2200	1,904,761	1,904,761	732,606	732,606	732,606	2,637,367	2,637,367	1.50%			
Classified Supervisors' and Administrators' Salaries	2300	727,589	727,589	87,132	87,132	87,132	814,721	814,721	1.50%			
Clerical, Technical and Office Salaries	2400	1,733,552	1,733,552	106,283	106,283	106,283	1,839,835	1,839,835	1.50%			
Other Classified Salaries	2900	572,032	572,032	342,096	342,096	342,096	914,128	914,128	0.91%			
TOTAL, Classified Salaries		5,010,940	5,010,940	3,141,521	3,141,521	3,141,521	8,152,461	8,152,461	1.15%			
EMPLOYEE BENEFITS												
STRS	3101-3102	2,742,140	2,742,140	2,524,787	2,524,787	2,524,787	5,266,927	5,266,927	12.23%			
PERS	3201-3202	726,275	726,275	436,862	436,862	436,862	1,163,137	1,163,137	15.25%			
OASD/Medicare/Alternative	3301-3302	702,011	702,011	309,883	309,883	309,883	1,011,894	1,011,894	0.88%			
Health & Welfare Benefits*	3401-3402	4,836,391	4,836,391	1,933,366	1,933,366	1,933,366	6,769,757	6,769,757	3.50%			
Unemployment Insurance	3501-3502	25,801	25,801	3,825	3,825	3,825	29,626	29,626	0.90%			
Workers' Compensation	3601-3602	407,839	407,839	128,506	128,506	128,506	536,345	536,345	1.80%			
OPEB, Allocated	3701-3702	196,076	196,076	52,967	52,967	52,967	249,043	249,043	3.00%			
OPEB, Active Employees	3751-3752	215,143	215,143	60,418	60,418	60,418	275,561	275,561	3.00%			
Other Employee Benefits	3901-3902	248,653	248,653	3,643	3,643	3,643	252,296	252,296	37.38%			
TOTAL, Employee Benefits		10,100,329	10,100,329	5,454,257	5,454,257	5,454,257	15,554,586	15,554,586	7.63%			
BOOKS AND SUPPLIES												
Approved Textbooks & Core Curricula Materials	4100	2,000	2,000	300,000	300,000	300,000	302,000	302,000	3.22%			
Books and Other Reference Materials	4200	0	0	969	969	969	969	969	3.22%			
Materials and Supplies	4300	947,912	947,912	758,616	758,616	758,616	1,706,528	1,706,528	3.22%			
Noncapitalized Equipment	4400	149,541	149,541	35,993	35,993	35,993	185,534	185,534	3.22%			
Food	4700	0	0	0	0	0	0	0	0.00%			
TOTAL, Books And Supplies		1,099,453	1,099,453	1,095,578	1,095,578	1,095,578	2,195,031	2,195,031	-10.98%			
SERVICES, OTHER OPERATING EXPENSES												
Subagreements for Services	5100	0	0	241,502	241,502	241,502	241,502	241,502	3.22%			
Travel and Conferences	5200	110,119	110,119	60,999	60,999	60,999	171,118	171,118	3.22%			
Dues and Memberships	5300	38,502	38,502	699	699	699	39,201	39,201	3.22%			
Insurance	5400-5450	285,019	285,019	0	0	0	285,019	285,019	3.22%			
Operations and Housekeeping Services	5500	1,287,523	1,287,523	10,718	10,718	10,718	1,298,241	1,298,241	3.22%			
Rentals, Leases & Repairs and Noncapitalized Improvements	5600	661,192	661,192	107,000	107,000	107,000	768,192	768,192	3.22%			
Transfers of Direct Costs	5710	6,727	6,727	(6,727)	(6,727)	(6,727)	0	0	0.00%			
Transfers of Direct Costs - Interfund	5750	(123,195)	(123,195)	(5,960)	(5,960)	(5,960)	(129,155)	(129,155)	0.00%			
Professional/Consulting Services & Operating Expenditures	5800	1,128,171	1,128,171	1,864,131	1,864,131	1,864,131	2,992,302	2,992,302	3.22%			
Communications	5900	308,874	308,874	15,950	15,950	15,950	324,824	324,824	3.22%			
TOTAL, Services, Other Operating Expenses		3,702,932	3,702,932	2,288,312	2,288,312	2,288,312	5,991,244	5,991,244	-4.21%			

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ACCOUNT DESCRIPTION	OBJECTS	FY 2017-18 Base Year							% Inc
		Unrestricted		Restricted		Total Combined			
		2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim		
CAPITAL OUTLAY									
Land	6100	0	0	0	0	0	0	0	0.00%
Land Improvements	6170	0	0	0	0	0	0	0	0.00%
Buildings and Improvements of Buildings	6200	0	87,065	87,065	87,065	87,065	87,065	87,065	3.22%
Books & Media for New School Libraries/Major Expansion of	6300	0	0	0	0	0	0	0	0.00%
Equipment	6400	0	0	0	0	0	0	0	3.22%
Equipment Replacement	6500	0	0	0	0	0	0	0	3.22%
	TOTAL, Capital Outlay	0	0	87,065	0	87,065	87,065	87,065	3.22%
OTHER OUTGO									
Tuition - Instruction Under Interdist. Agreements	7110	0	0	0	0	0	0	0	0.00%
Tuition - State Special Schools	7130	0	0	0	0	0	0	0	0.00%
Tuition - Tuition, Excess Costs, and/or Deficit Payments, Pymnt	7141	0	0	0	0	0	0	0	0.00%
Tuition - Payments to County Offices	7142	0	0	0	0	0	0	0	0.00%
Tuition - Payments to JPAs	7143	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through Revenues to Districts or Charters	7211	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through to County Offices	7212	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through to JPAs	7213	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport. - To District	7221	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport. - To COE	7222	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport. - To JPAs	7223	0	0	0	0	0	0	0	0.00%
All Other Transfers	7281-7283	0	0	0	0	0	0	0	0.00%
All Other Transfers To All Others	7299	0	0	0	0	0	0	0	0.00%
Debt Service - Interest	7438	0	0	0	0	0	0	0	0.00%
Other Debt Service - Principal	7439	0	0	0	0	0	0	0	0.00%
	TOTAL, Other Outgo	0	0	0	0	0	0	0	0.00%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310	(1,104,316)	(1,104,316)	1,104,316	1,104,316	1,104,316	1,104,316	0	3.22%
Transfers of Indirect Costs - Interfund	7350	(160,592)	(160,592)	0	0	0	0	(160,592)	3.22%
	TOTAL, Other Outgo - Transfers of Indirect Costs	(1,264,908)	(1,264,908)	1,104,316	0	1,104,316	1,104,316	(160,592)	3.22%
PROJECTED BUDGET REDUCTION									
	Assumptions	0	0	0	0	0	0	0	0.00%
	TOTAL EXPENDITURES	37,954,539	0	37,954,539	0	17,626,117	17,626,117	55,580,656	1.13%

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ACCOUNT DESCRIPTION	OBJECTS	FY 2017-18 Base Year								% Inc
		Unrestricted				Restricted				
		2nd Interim	Adjusted 2nd Interim	Adjusted 2nd Interim	Total Combined	2nd Interim	Adjustment	Adjusted 2nd Interim	Total Combined	
A. TOTAL REVENUE SUMMARY										
1) LCF Sources	8010-8099	40,990,567	0	40,990,567	285,257	0	285,257	41,275,824	5.45%	
2) Federal Revenue	8100-8299	160,000	0	160,000	2,572,342	0	2,572,342	2,732,342	0.00%	
3) Other State Revenue	8300-8599	1,676,701	0	1,676,701	3,235,174	0	3,235,174	4,911,875	-18.42%	
4) Other Local Revenue	8600-8799	1,864,541	0	1,864,541	3,591,388	0	3,591,388	5,455,929	-17.73%	
5) TOTAL REVENUE		44,691,809	0	44,691,809	9,684,161	0	9,684,161	54,375,970	0.69%	
B. TOTAL EXPENDITURE REVENUE SUMMARY										
1) Certificated Salaries	1000-1999	19,305,793	0	19,305,793	4,455,068	0	4,455,068	23,760,861	-0.28%	
2) Classified Salaries	2000-2999	5,010,940	0	5,010,940	3,141,521	0	3,141,521	8,152,461	1.15%	
3) Employee Benefits	3000-3999	10,100,329	0	10,100,329	5,454,257	0	5,454,257	15,554,586	7.63%	
4) Books and Supplies	4000-4999	1,099,453	0	1,099,453	1,095,578	0	1,095,578	2,195,031	-10.98%	
5) Svcs, other Oper. Expense	5000-5999	3,702,932	0	3,702,932	2,288,312	0	2,288,312	5,991,244	-4.21%	
6) Capital Outlay	6000-6599	0	0	0	87,065	0	87,065	87,065	3.22%	
7a) Other Outgo - (Excluding Transfers of Indirect Costs)	7100-7299	0	0	0	0	0	0	0	0.00%	
7b) Other Outgo - (Excluding Transfers of Indirect Costs)	7400-7499	0	0	0	0	0	0	0	0.00%	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,264,908)	0	(1,264,908)	1,104,316	0	1,104,316	(160,592)	3.22%	
9) Projected Budget Reduction		0	0	0	0	0	0	0	0.00%	
10) TOTAL EXPENDITURES		37,954,539	0	37,954,539	17,626,117	0	17,626,117	55,580,656	1.13%	
C. EXCESS (DEF) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES										
EXCESS/(Diff) (A5 - B10).....		6,737,270		6,737,270	(7,941,956)		(7,941,956)	(1,204,686)	21%	
D. OTHER FINANCING SOURCES/USES										
1) a. Interfund Transfers - Transfer In	8900-8929	0	0	0	0	0	0	0	0.00%	
b. Interfund Transfers - Transfer Out	7610-7629	0	0	0	0	0	0	0	0.00%	
2) a. Other Sources / Uses-Sources	8930-8979	0	0	0	0	0	0	0	0.00%	
b. Other Sources / Uses-Uses	7630-7699	0	0	0	0	0	0	0	0.00%	
3) Contributions	8980-8999	(7,756,034)	0	(7,756,034)	7,756,034	0	7,756,034	0	0.00%	
4) TOTAL OTHER FINANCING SOURCES/USES		(7,756,034)	0	(7,756,034)	7,756,034	0	7,756,034	0	0.00%	

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ACCOUNT DESCRIPTION	OBJECTS	FY 2017-18 Base Year							% Inc	
		Unrestricted		Restricted		Total Combined				
		2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	Total Combined		
E. NET INCREASE (DECREASE) IN FUND BALANCE										
(C + D4)		(1,018,764)	(1,018,764)	(185,922)	(185,922)	(185,922)	(185,922)	(1,204,686)		21.06%
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance as of July 1 - Unaudited	9791	9,023,321	9,023,321	781,587	781,587	781,587	781,587	9,804,908		-12.29%
1b) Beginning Fund Balance - Audit Adjustments	9793	0	0	0	0	0	0	0		0.00%
1c) Beginning Fund Balance - Other Restatements	9795	0	0	0	0	0	0	0		0.00%
2) ENDING BALANCE, June 30 - Next Year Beg. Balance		8,004,557	8,004,557	595,665	595,665	595,665	595,665	8,600,222		-16.96%
G. COMPONENTS OF ENDING FUND BALANCE										
a) Nonspendable Revolving Cash	9711	0	85,000	0	0	0	0	85,000		0.00%
Stores	9712	0	0	0	0	0	0	0		0.00%
Prepared Expenditures	9713	0	0	0	0	0	0	0		0.00%
All Others	9719	0	0	0	0	0	0	0		0.00%
b) Restricted	9740	0	0	595,665	595,665	595,665	595,665	595,665		-30.59%
c) Committed - Stabilization Arrangements	9750	0	0	0	0	0	0	0		0.00%
Other Commitments	9760	0	0	0	0	0	0	0		0.00%
d) Assigned - Other Assignments	9780	0	0	0	0	0	0	0		0.00%
e) Unassigned/unappropriated	9789	1,667,420	1,667,420	0	0	0	0	1,667,420		1.13%
Reserve for Economic Uncertainties										
Unassigned/unappropriated Amount	9790	6,337,137	6,252,137	0	0	0	0	6,252,137		-20.71%

*H & W Benefits: If no Assumptions Rate provided, the proportionate rate, from PY, Benefits/Sal will be applied.

** See Assumptions Sheet

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19										% Inc	
		First Projected Year					Restricted						
		2nd Interim	Adjustment	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	Adjustment	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	Total Combined		
LCFF SOURCES													
State Aid - Current Year	8011	29,395,308		29,395,308	0							29,395,308	3.54%
Education Protection Account State Aid	8012	5,689,307		5,689,307	0							5,689,307	0.00%
State Aid Prior Years	8019	(11,631)	11,631	0	0							0	0.00%
Tax Relief Subv-Homeowners' Exemptions	8021	62,017		62,017	0							62,017	0.00%
Tax Relief Subvention - Timber Yield Tax	8022	0		0	0							0	0.00%
Tax Relief Subvention - Other/In-Lieu Taxes	8029	0		0	0							0	0.00%
County & District Taxes - Secured Roll	8041	8,743,165		8,743,165	0							8,743,165	0.00%
County & District Taxes - Unsecured Roll	8042	270,515		270,515	0							270,515	0.00%
County & District Taxes - Prior Year Taxes	8043	(2,339)		(2,339)	0							(2,339)	0.00%
County & District Taxes - Supplemental Taxes	8044	662,383		662,383	0							662,383	0.00%
County & District Taxes - ERAF	8045	(107,550)		(107,550)	0							(107,550)	0.00%
County & District Taxes - Comm Redev. Funds	8047	154,549		154,549	0							154,549	0.00%
County & District Taxes -Pen/Int on Delinquent Taxes	8048	0		0	0							0	0.00%
Misc Funds (EC 41604) - Royalties and Bonuses	8081	0		0	0							0	0.00%
Misc Funds (EC 41604) - Other In-Lieu Taxes	8082	0		0	0							0	0.00%
LESS: Non LCFF - (50%) Adj	8089	0		0	0							0	0.00%
SUBTOTAL, LCFF Sources		44,855,724	11,631	44,867,355	0	0	0	0	0	0	0	44,867,355	2.32%
LCFF TRANSFERS													
Unrestricted LCFF Transfers - CY	8091	0		0	0							0	2.41%
Transfer to Charter Schools in Lieu of Property Taxes	8096	(1,628,359)		(1,628,359)	0							(1,628,359)	0.00%
Property Taxes Transfers	8097	0		0	285,257							285,257	0.00%
LCFF/Revenue Limit Transfers - Prior Years	8099	0		0	0							0	0.00%
TOTAL, LCFF Transfers		43,227,365	11,631	43,238,996	285,257	0	0	0	0	0	0	43,227,365	2.39%
FEDERAL REVENUE													
Maintenance and Operations	8110	160,000		160,000	0							160,000	0.00%
Special Education Entitlement	8181	0		0	1,032,084							1,032,084	0.00%
SPEED Discretionary Grants	8182	0		0	309,966							309,966	0.00%
Child Nutrition Programs	8220	0		0	0							0	0.00%
Donated Food Commodities	8221	0		0	0							0	0.00%
Forest Reserve Funds	8260	0		0	0							0	0.00%
Flood Control Funds	8270	0		0	0							0	0.00%
Wildlife Reserve Funds	8280	0		0	0							0	0.00%
FEMA	8281	0		0	0							0	0.00%
Interagency Contracts between LEAS	8285	0		0	0							0	0.00%
Pass-thru Rev. from Federal Sources	8287	0		0	0							0	0.00%
All Other Federal Revenue	8290	0		0	1,230,292							1,230,292	0.00%
TOTAL, Federal Revenue		160,000	0	160,000	1,230,292	0	0	0	0	0	0	1,230,292	0.00%
TOTAL, Federal Revenue		160,000	0	160,000	2,572,342	0	0	0	0	0	0	2,572,342	0.00%

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19										% Inc
		First Projected Year					Restricted					
		2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	Total Combined	Unrestricted Adjustment	Adjusted 2nd Interim	Restricted Adjustment	Adjusted 2nd Interim	Total Combined	
OTHER STATE REVENUE												
Other State Apportionment - Cur Year	8311	0	0	746,988	0	746,988	0	746,988	0	746,988	746,988	2.41%
Other State Apportionment - Prior Year	8319	0	0	0	0	0	0	0	0	0	0	0.00%
Child Nutrition Programs	8520	0	0	0	0	0	0	0	0	0	0	0.00%
Mandated Costs Reimbursements	8550	0	153,997	153,997	153,997	0	0	0	0	153,997	153,997	0.00%
Lottery - Unrestricted and Instructional Materials	8560	722,945	722,945	237,681	237,681	0	0	0	0	237,681	960,626	0.00%
Tax Relief Subv - Homeowners' Exemptions	8575	0	0	0	0	0	0	0	0	0	0	0.00%
Tax Relief Subv - Other/In-Lieu Taxes	8576	0	0	0	0	0	0	0	0	0	0	0.00%
Pass-Through from State Sources	8587	0	0	0	0	0	0	0	0	0	0	0.00%
All Other State Revenue	8590	60,966	60,966	2,294,840	2,084,574	0	0	0	0	2,084,574	2,145,540	2.41%
TOTAL, Other State Revenue		783,911	153,997	937,908	(210,266)	3,279,509	(210,266)	3,069,243		4,007,151		1.74%
OTHER LOCAL REVENUE												
Other Restricted Levies - Secured Roll	8615	0	0	0	0	0	0	0	0	0	0	0.00%
Other Restricted Levies - Unsecured Roll	8616	0	0	0	0	0	0	0	0	0	0	0.00%
Other Restricted Levies - Prior Years Taxes	8617	0	0	0	0	0	0	0	0	0	0	0.00%
Other Restricted Levies - Supplemental Taxes	8618	0	0	0	0	0	0	0	0	0	0	0.00%
Non-Ad Valorem Taxes - Parcel Taxes	8621	0	0	0	0	0	0	0	0	0	0	0.00%
Non-Ad Valorem Taxes - Others	8622	0	0	0	0	0	0	0	0	0	0	0.00%
Community Rvlpmt. Funds Not Subj To LCFF Deduction	8625	0	0	173,974	173,974	0	0	0	0	173,974	173,974	0.00%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0	0	0	0	0	0	0	0	0	0	0.00%
Sales - Sale of Equipment/Supplies	8631	0	0	0	0	0	0	0	0	0	0	0.00%
Sales - Sale of Publications	8632	0	0	0	0	0	0	0	0	0	0	0.00%
Sales - Food Service Sales	8634	0	0	0	0	0	0	0	0	0	0	0.00%
Sales - All Other Sales	8639	0	0	0	0	0	0	0	0	0	0	0.00%
Leases and Rentals	8650	51,610	51,610	0	0	0	0	0	0	0	51,610	3.04%
Interest	8660	93,878	93,878	0	0	0	0	0	0	0	93,878	0.00%
Net Inc/(dcr) FMV of Investments	8662	0	0	0	0	0	0	0	0	0	0	0.00%
Fees and Contracts - Adult Education Fees	8671	0	0	0	0	0	0	0	0	0	0	0.00%
Fees and Contracts - Non-Resident Students	8672	0	0	0	0	0	0	0	0	0	0	0.00%
Transportation Fees From Individuals	8675	36,000	36,000	0	0	0	0	0	0	0	36,000	0.00%
Interagency Revenues	8677	935,312	(525,566)	409,746	553,703	553,703	0	553,703	0	963,449	963,449	0.00%
Mitigation / Development Fees	8681	0	0	0	0	0	0	0	0	0	0	0.00%
All Other Fees & Contracts	8689	0	0	0	0	0	0	0	0	0	0	0.00%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adj	8691	0	0	0	0	0	0	0	0	0	0	0.00%
Pass-Through Revenue from Local Sources	8697	0	0	0	0	0	0	0	0	0	0	0.00%
All other Local Revenues	8699	749,351	(197,387)	551,964	210,752	210,752	0	210,752	0	762,716	762,716	0.00%
Tuition	8710	0	0	0	0	0	0	0	0	0	0	0.00%
Other Transfer In	8781-8783	0	0	0	0	0	0	0	0	0	0	0.00%
Transfers of Apptmt. - From Districts or Charter Schools	8791	0	0	0	0	0	0	0	0	0	0	0.00%
Transfers of Apptmt. - From COE	8792	0	0	2,719,548	(312,782)	2,406,766	0	2,406,766	0	2,406,766	2,406,766	2.41%
Transfers of Apptmt. - From JPAs	8793	0	0	0	0	0	0	0	0	0	0	0.00%
Transfers from All Others	8799	0	0	0	0	0	0	0	0	0	0	0.00%
TOTAL, Other Local Revenue		1,866,151	(722,953)	1,143,198	(312,782)	3,657,977	(312,782)	3,345,195		4,488,393		0.03%
TOTAL, REVENUE		46,037,427	(557,325)	45,480,102	(523,048)	9,795,085	(523,048)	9,272,037		54,752,139		2.03%

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19 First Projected Year										% Inc		
		Unrestricted		Restricted		Total Combined		Unrestricted		Restricted			Total Combined	
		2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim		2nd Interim	Adjusted 2nd Interim
CERTIFICATED SALARIES														
Certificated Teachers' Salaries	1100	16,665,399	16,314,648	4,352,359	(100,814)	4,251,545	20,566,193	2.00%						
Certificated Pupil Support Salaries	1200	1,199,350	1,168,124	108,869		108,869	1,276,992	2.00%						
Certificated Supervisors' and Administrators' Salaries	1300	1,818,204	1,816,372	82,535	(47,289)	35,246	1,851,618	1.50%						
Other Certificated Salaries	1900	0	0	0		0	0	0.00%						
TOTAL, Certificated Salaries		19,682,952	19,299,143	4,543,763	(148,103)	4,395,660	23,694,803	1.38%						
CLASSIFIED SALARIES														
Classified Instructional Salaries	2100	74,101	74,101	1,901,505		1,901,505	1,975,606	1.50%						
Classified Support Salaries	2200	1,933,332	1,933,332	743,595		743,595	2,676,928	1.50%						
Classified Supervisors' and Administrators' Salaries	2300	738,503	715,540	88,439		88,439	803,979	1.50%						
Clerical, Technical and Office Salaries	2400	1,759,555	1,759,555	107,877		107,877	1,867,433	1.50%						
Other Classified Salaries	2900	577,237	577,237	345,209		345,209	922,447	0.91%						
TOTAL, Classified Salaries		5,082,729	5,059,766	3,186,625	0	3,186,625	8,246,392	1.43%						
EMPLOYEE BENEFITS														
STRS	3101-3102	3,154,135	3,091,651	2,905,187	(85,885)	2,819,302	5,910,953	12.83%						
PERS	3201-3202	839,562	835,498	505,021		505,021	1,340,519	14.61%						
OASDI/Medicare/Alternative	3301-3302	714,972	707,650	315,341	(2,148)	313,193	1,020,843	1.82%						
Health & Welfare Benefits*	3401-3402	5,005,665	5,013,951	2,001,034	(8,286)	1,992,748	7,006,698	3.50%						
Unemployment Insurance	3501-3502	26,277	26,074	3,892	(74)	3,818	29,893	1.83%						
Workers' Compensation	3601-3602	422,415	415,518	132,988	(2,516)	130,472	545,990	3.55%						
OPEB, Allocated	3701-3702	201,958	202,265	54,556	(307)	54,249	256,514	3.00%						
OPEB, Active Employees	3751-3752	221,597	221,807	62,231	(210)	62,021	283,828	3.00%						
Other Employee Benefits	3901-3902	253,244	342,900	3,707		3,707	346,607	1.84%						
TOTAL, Employee Benefits		10,839,826	10,857,315	5,983,957	(99,426)	5,884,531	16,741,845	7.53%						
BOOKS AND SUPPLIES														
Approved Textbooks & Core Curricula Materials	4100	2,064	0	309,660	(59,660)	250,000	250,000	3.04%						
Books and Other Reference Materials	4200	0	0	1,000		1,000	1,000	3.04%						
Materials and Supplies	4300	978,435	928,435	783,043	(200,000)	583,043	1,511,478	3.04%						
Noncapitalized Equipment	4400	154,356	154,356	37,152		37,152	191,508	3.04%						
Food	4700	0	0	0		0	0	0.00%						
TOTAL, Books And Supplies		1,134,855	1,082,791	1,130,856	(259,660)	871,196	1,953,987	-15.26%						
SERVICES, OTHER OPERATING EXPENSES														
Subagreements for Services	5100	0	0	249,278		249,278	249,278	3.04%						
Travel and Conferences	5200	113,665	113,665	62,963		62,963	176,628	3.04%						
Dues and Memberships	5300	39,742	39,742	722		722	40,463	3.04%						
Insurance	5400-5450	294,197	294,197	0		0	294,197	3.04%						
Operations and Housekeeping Services	5500	1,328,981	1,328,981	11,063		11,063	1,340,044	3.04%						
Rentals, Leases & Repairs and Noncapitalized Improvements	5600	682,482	714,482	110,445		110,445	824,928	3.04%						
Transfers of Direct Costs	5710	6,727	6,727	(6,727)		(6,727)	0	0.00%						
Transfers of Direct Costs - Interfund	5750	(123,195)	(123,195)	(5,960)		(5,960)	(129,155)	0.00%						
Professional/Consulting Services & Operating Expenditures	5800	1,164,498	1,133,478	1,924,156	(450,000)	1,474,156	2,607,634	3.04%						
Communications	5900	318,820	318,820	16,464		16,464	335,283	3.04%						
TOTAL, Services, Other Operating Expenses		3,825,917	3,826,897	2,362,404	(450,000)	1,912,404	5,739,301	6.37%						

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19 First Projected Year								% Inc
		Unrestricted		Restricted		Total Combined				
		2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim			
CAPITAL OUTLAY										
Land	6100	0	0	0	0	0	0	0	0	0.00%
Land Improvements	6170	0	0	0	0	0	0	0	0	0.00%
Buildings and Improvements of Buildings	6200	0	0	89,868	(89,868)	0	0	0	0	3.04%
Books & Media for New School Libraries/Major Expansion of	6300	0	0	0	0	0	0	0	0	0.00%
Equipment	6400	0	0	0	0	0	0	0	0	3.04%
Equipment Replacement	6500	0	0	0	0	0	0	0	0	3.04%
	TOTAL Capital Outlay	0	0	89,868	(89,868)	0	0	0	0	3.04%
OTHER OUTGO										
Tuition - Instruction Under Interdist. Agreements	7110	0	0	0	0	0	0	0	0	0.00%
Tuition - State Special Schools	7130	0	0	0	0	0	0	0	0	0.00%
Tuition - Tuition, Excess Costs, and/or Deficit Payments. Pymnt	7141	0	0	0	0	0	0	0	0	0.00%
Tuition - Payments to County Offices	7142	0	0	0	0	0	0	0	0	0.00%
Tuition - Payments to JPAs	7143	0	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through Revenues to Districts or Charters	7211	0	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through to County Offices	7212	0	0	0	0	0	0	0	0	0.00%
Transfers of Pass-Through to JPAs	7213	0	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport - To District	7221	0	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport - To COE	7222	0	0	0	0	0	0	0	0	0.00%
SELPA Transfer of Apport - To JPAs	7223	0	0	0	0	0	0	0	0	0.00%
All Other Transfers	7281-7283	0	0	0	0	0	0	0	0	0.00%
All Other Transfers To All Others	7299	0	0	0	0	0	0	0	0	0.00%
Debt Service - Interest	7438	0	0	0	0	0	0	0	0	0.00%
Other Debt Service - Principal	7439	0	0	0	0	0	0	0	0	0.00%
	TOTAL, Other Outgo	0	0	0	0	0	0	0	0	0.00%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										
Transfers of Indirect Costs	7310	(1,139,875)	(1,139,875)	1,139,875	1,139,875	1,139,875	1,139,875	0	0	0.00%
Transfers of Indirect Costs - Interfund	7350	(165,763)	(165,763)	0	0	0	0	(165,763)	(165,763)	3.04%
	TOTAL, Other Outgo - Transfers of Indirect Costs	(1,305,638)	(1,305,638)	1,139,875	1,139,875	1,139,875	1,139,875	(165,763)	(165,763)	3.04%
PROJECTED BUDGET REDUCTION										
	Assumptions	0	0	0	0	0	0	0	0	0.00%
	TOTAL EXPENDITURES	39,260,641	(440,367)	38,820,274	18,437,348	(1,047,057)	17,390,291	56,210,565	56,210,565	3.39%

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19 First Projected Year										% Inc		
		Unrestricted		Restricted		Total Combined		Unrestricted		Restricted			Total Combined	
		2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim		2nd Interim	Adjusted 2nd Interim
A. TOTAL REVENUE SUMMARY														
1) LCFF Sources	8010-8099	43,227,365	11,631	43,238,996	285,257	0	285,257	43,524,253	2.39%					
2) Federal Revenue	8100-8299	160,000	0	160,000	2,572,342	0	2,572,342	2,732,342	0.00%					
3) Other State Revenue	8300-8599	783,911	153,997	937,908	3,279,509	(210,266)	3,069,243	4,007,151	1.74%					
4) Other Local Revenue	8600-8799	1,866,151	(722,953)	1,143,198	3,657,977	(312,782)	3,345,195	4,488,393	0.03%					
	5) TOTAL REVENUE	46,037,427	(557,325)	45,480,102	9,795,085	(523,048)	9,272,037	54,752,139	2.03%					
B. TOTAL EXPENDITURE REVENUE SUMMARY														
1) Certificated Salaries	1000-1999	19,682,952	(383,809)	19,299,143	4,543,763	(148,103)	4,395,660	23,694,803	1.38%					
2) Classified Salaries	2000-2999	5,082,729	(22,963)	5,059,766	3,186,625	0	3,186,625	8,246,392	1.43%					
3) Employee Benefits	3000-3999	10,839,826	17,489	10,857,315	5,983,957	(99,426)	5,884,531	16,741,845	7.53%					
4) Books and Supplies	4000-4999	1,134,855	(52,064)	1,082,791	1,130,856	(259,660)	871,196	1,953,987	-15.26%					
5) Svcs, other Oper. Expense	5000-5999	3,825,917	980	3,826,897	2,362,404	(450,000)	1,912,404	5,739,301	6.37%					
6) Capital Outlay	6000-6599	0	0	0	89,868	(89,868)	0	0	3.04%					
7a) Other Outgo - (Excluding Transfers of Indirect Costs)	7100-7299	0	0	0	0	0	0	0	0.00%					
7b) Other Outgo - (Excluding Transfers of Indirect Costs)	7400-7499	0	0	0	0	0	0	0	0.00%					
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,305,638)	0	(1,305,638)	1,139,875	0	1,139,875	(165,763)	3.04%					
9) Projected Budget Reduction		0	0	0	0	0	0	0	0.00%					
	10) TOTAL EXPENDITURES	39,260,641	(440,367)	38,820,274	18,437,348	(1,047,057)	17,390,291	56,210,565	3.39%					
C. EXCESS (DEF) OF REVENUES OVER EXPENDITURES BEFORE OTHER														
	EXCESS/(Diff) (A5 - B10)	6,776,786		6,659,828	(8,642,263)		(8,118,254)	(1,458,426)	1					
D. OTHER FINANCING SOURCES/USES														
1) a. Interfund Transfers - Transfer In	8900-8929	0	0	0	0	0	0	0	0.00%					
b. Interfund Transfers - Transfer Out	7610-7629	0	0	0	0	0	0	0	0.00%					
2) a. Other Sources / Uses-Sources	8930-8979	0	0	0	0	0	0	0	0.00%					
b. Other Sources / Uses-Uses	7630-7699	0	0	0	0	0	0	0	0.00%					
3) Contributions	8980-8999	(7,756,034)	(180,000)	(7,936,034)	7,756,034	180,000	7,936,034	0	0.00%					
	4) TOTAL OTHER FINANCING SOURCES/USES	(7,756,034)	(180,000)	(7,936,034)	7,756,034	180,000	7,936,034	0	0.00%					

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ACCOUNT DESCRIPTION	OBJECTS	FY 2018-19								% Inc			
		First Projected Year				Restricted							
		2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	Adjusted 2nd Interim	Adjusted 2nd Interim	Adjusted 2nd Interim	Adjusted 2nd Interim		Total Combined		
E. NET INCREASE (DECREASE) IN FUND BALANCE													
(C + D4)		(979,248)	(1,276,206)	(886,229)	(182,220)	(1,458,426)							54.50%
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance as of July 1 - Unaudited	9791	8,004,557	8,004,557	595,665	595,665	8,600,222	0	0	0	0	0	0	-16.96%
1b) Beginning Fund Balance - Audit Adjustments	9793	0	0	0	0	0	0	0	0	0	0	0	0.00%
1c) Beginning Fund Balance - Other Restatements	9795	0	0	0	0	0	0	0	0	0	0	0	0.00%
2) ENDING BALANCE, June 30 - Next Year Beg. Balance		7,025,309	6,728,351	(290,564)	413,445	7,141,796							-31.55%
G. COMPONENTS OF ENDING FUND BALANCE													
a) Nonspendable Revolving Cash	9711												0.00%
Stores	9712												0.00%
Prepared Expenditures	9713												0.00%
All Others	9719												0.00%
b) Restricted	9740												0.00%
d) Committed - Stabilization Arrangements	9750												0.00%
Other Commitments	9760												0.00%
d) Assigned - Other Assignments	9780												0.00%
e) Unassigned/unappropriated Reserve for Economic Uncertainties	9789	1,686,317	1,686,317	0	0	1,686,317	0	0	0	0	0	0	0.00%
Unassigned/unappropriated Amount	9790	5,338,992	4,957,034	0	0	4,957,034	0	0	0	0	0	0	0.00%

*H & W Benefits: If no Assumptions Rate provided, the proportionate rate, f
** See Assumptions Sheet

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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year							
		Unrestricted				Restricted			
		2nd Interim	Adjustment	Adjusted 2nd Interim	2nd Interim	Adjustment	Adjusted 2nd Interim	Adjusted 2nd Interim	Total Combined
LCFF SOURCES									
State Aid - Current Year	8011	30,434,598		30,434,598	0		0		30,434,598
Education Protection Account State Aid	8012	5,689,307		5,689,307	0		0		5,689,307
State Aid Prior Years	8019	0		0	0		0		0
Tax Relief Subv-Homeowners' Exemptions	8021	62,017		62,017	0		0		62,017
Tax Relief Subvention - Timber Yield Tax	8022	0		0	0		0		0
Tax Relief Subvention - Other/In-Lieu Taxes	8029	0		0	0		0		0
County & District Taxes - Secured Roll	8041	8,743,165		8,743,165	0		0		8,743,165
County & District Taxes - Unsecured Roll	8042	270,515		270,515	0		0		270,515
County & District Taxes - Prior Year Taxes	8043	(2,339)		(2,339)	0		0		(2,339)
County & District Taxes - Supplemental Taxes	8044	662,383		662,383	0		0		662,383
County & District Taxes - ERAF	8045	(107,550)		(107,550)	0		0		(107,550)
County & District Taxes -Comm Redev. Funds	8047	154,549		154,549	0		0		154,549
County & District Taxes -Pen/Int on Delinquent Taxes	8048	0		0	0		0		0
Misc Funds (EC 41604) - Royalties and Bonuses	8081	0		0	0		0		0
Misc Funds (EC 41604) - Other In-Lieu Taxes	8082	0		0	0		0		0
LESS: Non LCFF - (50%) Adj	8089	0		0	0		0		0
	SUBTOTAL, LCFF Sources	45,906,645	0	45,906,645	0	0	0	0	45,906,645
LCFF TRANSFERS									
Unrestricted LCFF Transfers - CY	8091	0		0	0		0		0
Transfer to Charter Schools in Lieu of Property Taxes	8096	(1,628,359)		(1,628,359)	0		0		(1,628,359)
Property Taxes Transfers	8097	0		0	285,257		285,257		285,257
LCFF/Revenue Limit Transfers - Prior Years	8099	0		0	0		0		0
	TOTAL, LCFF Transfers	44,278,286	0	44,278,286	285,257	0	285,257	0	44,563,543
FEDERAL REVENUE									
Maintenance and Operations	8110	160,000		160,000	0		0		160,000
Special Education Entitlement	8181	0		0	1,032,084		1,032,084		1,032,084
SPED Discretionary Grants	8182	0		0	309,966		309,966		309,966
Child Nutrition Programs	8220	0		0	0		0		0
Donated Food Commodities	8221	0		0	0		0		0
Forest Reserve Funds	8260	0		0	0		0		0
Flood Control Funds	8270	0		0	0		0		0
Wildlife Reserve Funds	8280	0		0	0		0		0
FEMA	8281	0		0	0		0		0
Interagency Contracts between LEAS	8285	0		0	0		0		0
Pass-thru Rev. from Federal Sources	8287	0		0	0		0		0
All Other Federal Revenue	8290	0		0	1,230,292		1,230,292		1,230,292
	TOTAL, Federal Revenue	160,000	0	160,000	2,572,342	0	2,572,342	0	2,732,342

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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year								
		Unrestricted				Restricted				
		2nd Interim	Adjustment	Adjusted 2nd Interim	2nd Interim	Adjustment	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	Total Combined
OTHER STATE REVENUE										
Other State Apportionment - Cur Year	8311	0		0	764,991		764,991		764,991	764,991
Other State Apportionment - Prior Year	8319	0		0	0		0		0	0
Child Nutrition Programs	8520	0		0	0		0		0	0
Mandated Costs Reimbursements	8550	0	153,997	153,997	0		0		153,997	153,997
Lottery - Unrestricted and Instructional Materials	8560	722,945		722,945	237,681		237,681		960,626	960,626
Tax Relief Subv - Homeowners' Exemptions	8575	0		0	0		0		0	0
Tax Relief Subv - Other/In-Lieu Taxes	8576	0		0	0		0		0	0
Pass-Through from State Sources	8587	0		0	0		0		0	0
All Other State Revenue	8590	62,435		62,435	2,134,812		2,134,812		2,197,247	2,197,247
TOTAL, Other State Revenue		785,380	153,997	939,377	3,137,484	0	3,137,484	0	4,076,861	4,076,861
OTHER LOCAL REVENUE										
Other Restricted Levies - Secured Roll	8615	0		0	0		0		0	0
Other Restricted Levies - Unsecured Roll	8616	0		0	0		0		0	0
Other Restricted Levies - Prior Years' Taxes	8617	0		0	0		0		0	0
Other Restricted Levies - Supplemental Taxes	8618	0		0	0		0		0	0
Non-Ad Valorem Taxes - Parcel Taxes	8621	0		0	0		0		0	0
Non-Ad Valorem Taxes - Others	8622	0		0	0		0		0	0
Community Rdvlpmt. Funds Not Subj To LCFF Deduction	8625	0		0	173,974		173,974		173,974	173,974
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0		0	0		0		0	0
Sales - Sale of Equipment/Supplies	8631	0		0	0		0		0	0
Sales - Sale of Publications	8632	0		0	0		0		0	0
Sales - Food Service Sales	8634	0		0	0		0		0	0
Sales - All Other Sales	8639	0		0	0		0		0	0
Leases and Rentals	8650	53,179		53,179	0		0		53,179	53,179
Interest	8660	93,878		93,878	0		0		93,878	93,878
Net Inc/(dcr) FMV of Investments	8662	0		0	0		0		0	0
Fees and Contracts - Adult Education Fees	8671	0		0	0		0		0	0
Fees and Contracts - Non-Resident Students	8672	0		0	0		0		0	0
Transportation Fees From Individuals	8675	36,000		36,000	0		0		36,000	36,000
Interagency Revenues	8677	409,746		409,746	553,703		553,703		963,449	963,449
Mitigation / Development Fees	8681	0		0	0		0		0	0
All Other Fees & Contracts	8689	0		0	0		0		0	0
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adj	8691	0		0	0		0		0	0
Pass-Through Revenue from Local Sources	8697	0		0	0		0		0	0
All other Local Revenues	8699	551,964		551,964	210,752		210,752		762,716	762,716
Tuition	8710	0		0	0		0		0	0
Other Transfer In	8781-8783	0		0	0		0		0	0
Transfers of Apportmt. - From Districts or Charter Schools	8791	0		0	0		0		0	0
Transfers of Apportmt. - From COE	8792	0		0	2,406,766		2,406,766		2,406,766	2,406,766
Transfers of Apportmt. - From JPAs	8793	0		0	0		0		0	0
Transfers from All Others	8799	0		0	0		0		0	0
TOTAL, Other Local Revenue		1,144,767	0	1,144,767	3,345,195	0	3,345,195	0	4,489,962	4,489,962
TOTAL, REVENUE		46,368,433	153,997	46,522,430	9,340,278	0	9,340,278	0	55,862,708	55,862,708

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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year										
		Unrestricted				Restricted						
		2nd Interim	Adjustment	Adjusted 2nd Interim	2nd Interim	Adjustment	Adjusted 2nd Interim	2nd Interim	Adjustment	Adjusted 2nd Interim	Total Combined	
CERTIFICATED SALARIES												
Certificated Teachers' Salaries	1100	16,640,940		16,640,940	4,336,576		4,336,576				4,336,576	20,977,517
Certificated Pupil Support Salaries	1200	1,191,486		1,191,486	111,046		111,046				111,046	1,302,532
Certificated Supervisors' and Administrators' Salaries	1300	1,843,618		1,843,618	35,774		35,774				35,774	1,879,392
Other Certificated Salaries	1900	0		0	0		0				0	0
TOTAL, Certificate Salaries		19,676,044	0	19,676,044	4,483,397	0	4,483,397	0	0	0	4,483,397	24,159,441
CLASSIFIED SALARIES												
Classified Instructional Salaries	2100	75,213		75,213	1,930,028		1,930,028				1,930,028	2,005,240
Classified Support Salaries	2200	1,962,332		1,962,332	754,749		754,749				754,749	2,717,081
Classified Supervisors' and Administrators' Salaries	2300	726,273		726,273	89,766		89,766				89,766	816,038
Clerical, Technical and Office Salaries	2400	1,785,949		1,785,949	109,495		109,495				109,495	1,895,444
Other Classified Salaries	2900	582,490		582,490	348,350		348,350				348,350	930,841
TOTAL, Classified Salaries		5,132,257	0	5,132,257	3,232,388	0	3,232,388	0	0	0	3,232,388	8,364,645
EMPLOYEE BENEFITS												
STRS	3101-3102	3,510,214		3,510,214	3,202,345		3,202,345	(43,449)			3,158,896	6,669,111
PERS	3201-3202	957,591		957,591	578,840		578,840				578,840	1,536,431
OASDI/Medicare/Alternative	3301-3302	720,705		720,705	318,707		318,707				318,707	1,039,412
Health & Welfare Benefits*	3401-3402	5,189,439		5,189,439	2,062,494		2,062,494				2,062,494	7,251,933
Unemployment Insurance	3501-3502	26,555		26,555	3,886		3,886				3,886	30,441
Workers' Compensation	3601-3602	430,364		430,364	135,022		135,022				135,022	565,385
OPEB, Allocated	3701-3702	208,333		208,333	55,876		55,876				55,876	264,210
OPEB, Active Employees	3751-3752	228,462		228,462	63,881		63,881				63,881	292,343
Other Employee Benefits	3901-3902	349,226		349,226	3,772		3,772				3,772	352,998
TOTAL, Employee Benefits		11,620,889	0	11,620,889	6,424,823	(43,449)	6,381,374	(43,449)	0	0	6,381,374	18,002,263
BOOKS AND SUPPLIES												
Approved Textbooks & Core Curricula Materials	4100	0		0	257,600		257,600	(7,600)			250,000	250,000
Books and Other Reference Materials	4200	0		0	1,031		1,031				1,031	1,031
Materials and Supplies	4300	956,659	(50,000)	906,659	600,768	(300,000)	300,768				300,768	1,207,427
Noncapitalized Equipment	4400	159,049		159,049	38,281		38,281				38,281	197,330
Food	4700	0		0	0		0				0	0
TOTAL, Books And Supplies		1,115,708	(50,000)	1,065,708	897,680	(307,600)	590,080	(307,600)	0	0	590,080	1,655,788
SERVICES, OTHER OPERATING EXPENSES												
Subagreements for Services	5100	0		0	256,856		256,856				256,856	256,856
Travel and Conferences	5200	117,120		117,120	64,877		64,877				64,877	181,997
Dues and Memberships	5300	40,950		40,950	743		743				743	41,693
Insurance	5400-5450	303,140		303,140	0		0				0	303,140
Operations and Housekeeping Services	5500	1,369,382		1,369,382	11,399		11,399				11,399	1,380,782
Rentals, Leases & Repairs and Noncapitalized Improvements	5600	736,203	147,000	883,203	113,803		113,803				113,803	997,006
Transfers of Direct Costs	5710	6,727		6,727	(6,727)		(6,727)				(6,727)	0
Transfers of Direct Costs - Interfund	5750	(123,195)		(123,195)	(5,960)		(5,960)				(5,960)	(129,155)
Professional/Consulting Services & Operating Expenditures	5800	1,167,936	40,000	1,207,936	1,518,970		1,518,970				1,518,970	2,726,906
Communications	5900	328,512		328,512	16,964		16,964				16,964	345,476
TOTAL, Services, Other Operating Expenses		3,946,775	187,000	4,133,775	1,970,927	0	1,970,927	0	0	0	1,970,927	6,104,702

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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year							Total Combined
		Unrestricted		Restricted		2nd Interim	Adjusted 2nd Interim	Adjusted 2nd Interim	
		2nd Interim	Adjustment	Adjusted 2nd Interim	Adjustment				
CAPITAL OUTLAY									
Land	6100	0		0		0		0	0
Land Improvements	6170	0		0		0		0	0
Buildings and Improvements of Buildings	6200	0		0		0		0	0
Books & Media for New School Libraries/Major Expansion of	6300	0		0		0		0	0
Equipment	6400	0		0		0		0	0
Equipment Replacement	6500	0		0		0		0	0
TOTAL, Capital Outlay		0	0	0	0	0	0	0	0
OTHER OUTGO									
Tuition - Instruction Under Interdist. Agreements	7110	0		0		0		0	0
Tuition - State Special Schools	7130	0		0		0		0	0
Tuition - Tuition, Excess Costs, and/or Deficit Payments, Pymnt	7141	0		0		0		0	0
Tuition - Payments to County Offices	7142	0		0		0		0	0
Tuition - Payments to JPAs	7143	0		0		0		0	0
Transfers of Pass-Through Revenues to Districts or Charters	7211	0		0		0		0	0
Transfers of Pass-Through to County Offices	7212	0		0		0		0	0
Transfers of Pass-Through to JPAs	7213	0		0		0		0	0
SELPA Transfer of Apport - To District	7221	0		0		0		0	0
SELPA Transfer of Apport - To COE	7222	0		0		0		0	0
SELPA Transfer of Apport - To JPAs	7223	0		0		0		0	0
All Other Transfers	7281-7283	0		0		0		0	0
All Other Transfers To All Others	7299	0		0		0		0	0
Debt Service - Interest	7438	0		0		0		0	0
Other Debt Service - Principal	7439	0		0		0		0	0
TOTAL, Other Outgo		0	0	0	0	0	0	0	0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310	(1,174,527)		(1,174,527)		1,174,527		1,174,527	0
Transfers of Indirect Costs - Interfund	7350	(170,802)		(170,802)		0		0	(170,802)
TOTAL, Other Outgo - Transfers of Indirect Costs		(1,345,329)	0	(1,345,329)	0	1,174,527	0	1,174,527	(170,802)
PROJECTED BUDGET REDUCTION									
Assumptions		0		0		0		0	0
TOTAL EXPENDITURES		40,146,344	137,000	40,283,344	18,183,742	(351,049)	17,832,693	58,116,037	

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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year								Total Combined
		Unrestricted				Restricted				
		2nd Interim	Adjustment	Adjusted 2nd Interim	2nd Interim	Adjustment	Adjusted 2nd Interim	2nd Interim	Adjustment	
A. TOTAL REVENUE SUMMARY										
1) LCFF Sources	8010-8099	44,278,286	0	44,278,286	285,257	0	285,257	0	285,257	44,563,543
2) Federal Revenue	8100-8299	160,000	0	160,000	2,572,342	0	2,572,342	0	2,572,342	2,732,342
3) Other State Revenue	8300-8599	785,380	153,997	939,377	3,137,484	0	3,137,484	0	3,137,484	4,076,861
4) Other Local Revenue	8600-8799	1,144,767	0	1,144,767	3,345,195	0	3,345,195	0	3,345,195	4,489,962
	5) TOTAL REVENUE	46,368,433	153,997	46,522,430	9,340,278	0	9,340,278	0	9,340,278	55,862,708
B. TOTAL EXPENDITURE REVENUE SUMMARY										
1) Certificated Salaries	1000-1999	19,676,044	0	19,676,044	4,483,397	0	4,483,397	0	4,483,397	24,159,441
2) Classified Salaries	2000-2999	5,132,257	0	5,132,257	3,232,388	0	3,232,388	0	3,232,388	8,364,645
3) Employee Benefits	3000-3999	11,620,889	0	11,620,889	6,424,823	(43,449)	6,381,374		6,381,374	18,002,263
4) Books and Supplies	4000-4999	1,115,708	(50,000)	1,065,708	897,680	(307,600)	590,080		590,080	1,655,788
5) Svs, other Oper. Expense	5000-5999	3,946,775	187,000	4,133,775	1,970,927	0	1,970,927		1,970,927	6,104,702
6) Capital Outlay	6000-6599	0	0	0	0	0	0		0	0
7a) Other Outgo - (Excluding Transfers of Indirect Costs)	7100-7299	0	0	0	0	0	0		0	0
7b) Other Outgo - (Excluding Transfers of Indirect Costs)	7400-7499	0	0	0	0	0	0		0	0
8) Other Outgo - Transfers of Indirect Costs	7900-7999	(1,345,329)	0	(1,345,329)	1,174,527	0	1,174,527		1,174,527	(170,802)
9) Projected Budget Reduction		0	0	0	0	0	0		0	0
	10) TOTAL EXPENDITURES	40,146,344	137,000	40,283,344	18,183,742	(351,049)	17,832,693		17,832,693	58,116,037
C. EXCESS (DEF) OF REVENUES OVER EXPENDITURES BEFORE OTHER										
EXCESS/(Diff) (A5 - B10).....		6,222,089		6,239,086	(8,843,464)		(8,492,415)		(8,492,415)	(2,253,329)
D. OTHER FINANCING SOURCES/USES										
1) a. Interfund Transfers - Transfer In	8900-8929	0		0	0		0		0	0
b. Interfund Transfers - Transfer Out	7610-7629	0		0	0		0		0	0
2) a. Other Sources / Uses-Sources	8930-8979	0		0	0		0		0	0
b. Other Sources / Uses-Uses	7630-7699	0		0	0		0		0	0
3) Contributions	8980-8999	(7,936,034)	(190,000)	(8,126,034)	7,936,034		8,126,034		8,126,034	0
	4) TOTAL OTHER FINANCING SOURCES/USES	(7,936,034)	(190,000)	(8,126,034)	7,936,034		8,126,034		8,126,034	0

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ACCOUNT DESCRIPTION	OBJECTS	FY 2019-20 Second Projected Year											
		Unrestricted				Restricted							
		2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	2nd Interim	Adjusted 2nd Interim	Total Combined			
E. NET INCREASE (DECREASE) IN FUND BALANCE													
(C + D4)		(1,713,945)	(1,886,948)	(907,430)	(366,381)								(2,253,329)
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance as of July 1 - Unaudited	9791	6,728,351	6,728,351	413,445	413,445								7,141,796
1b) Beginning Fund Balance - Audit Adjustments	9793		0		0								0
1c) Beginning Fund Balance - Other Restatements	9795		0		0								0
2) ENDING BALANCE, June 30 - Next Year Beg. Balance		5,014,407	4,841,404	(493,985)	47,064								4,888,467
G. COMPONENTS OF ENDING FUND BALANCE													
a) Nonspendable Revolving Cash	9711		85,000										85,000
Stores	9712		0										0
Prepared Expenditures	9713		0										0
All Others	9719		0										0
b) Restricted	9740		0	(493,985)	47,064								47,064
c) Committed - Stabilization Arrangements	9750		0										0
Other Commitments	9760		0										0
d) Assigned - Other Assignments	9780		0										0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	1,743,481	1,743,481										1,743,481
Unassigned/unappropriated Amount	9790	3,270,925	3,012,922	0	0								3,012,922

*H & W Benefits: If no Assumptions Rate provided, the proportionate rate, f

** See Assumptions Sheet

Multi-Year Projection Assumptions Sheet
2017-18 2nd Interim

Lakeside Union Elementary

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)				
	SDCOE	FY 2017-18	FY 2018-19	FY 2019-20	
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)	
COLA - (SSC Dartboard)	Informational	1.56%	2.510%	2.410%	
COLA - (DOF)	Used in Calc	1.56%	2.510%	2.410%	
Gap Funding - (SSC)	Informational	44.97%	100.00%	-	
Gap Funding - (DOF)	District	44.97%	100.00%	-	
California Consumer Price Index - (SSC Dartboard)	Used In Calc	3.18%	3.22%	3.04%	
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$146	\$146	\$146	
	Restricted	\$48	\$48	\$48	
Current Interest Rate - (SD County Treasurer's Office)	Informational	2.52%	2.90%	3.05%	
Property Taxes (% increase)	(District Input)				
Projected Budget Reduction	Unrestricted				
	Restricted				
State Aid 8011 (LCFF Calc.)	(District Input)		\$ 29,395,308	\$ 30,434,598	
EPA 8012 (LCFF Calc.)	(District Input)		\$ 5,689,307	\$ 5,689,307	
Average Daily Attendance (ADA) Projections	(District Input)	4,951.68	4,951.68	4,951.68	
	% Change		0.00%	0.00%	
Salary Step & Column Percent Increases:					
Teachers	1100	(District Input)	2.00%	2.00%	
Certificated Pupil Support	1200	(District Input)	2.00%	2.00%	
Certificated Supervisor & Admin	1300	(District Input)	1.50%	1.50%	
Other Certificated	1900	(District Input)	0.00%	0.00%	
Instructional Aides	2100	(District Input)	1.50%	1.50%	
Classified Support	2200	(District Input)	1.50%	1.50%	
Classified Supervisor & Admin	2300	(District Input)	1.50%	1.50%	
Clerical, Technical, & Office Staff	2400	(District Input)	1.50%	1.50%	
Other Classified	2900	(District Input)	0.91%	0.91%	
Mgmt, Cert, & Classified Contract Increases:					
Management Increases		(District Input)	0.00%	0.00%	
Certificated Increases		(District Input)	0.00%	0.00%	
Classified Increases		(District Input)	0.00%	0.00%	
Benefits:					
STRS	3100-3102		14.43%	16.28%	
PERS	3200-3202		15.531%	17.70%	
Health & Welfare Increase (% increase)	3400-3402	(District Input)	3.50%	3.50%	
State Unemployment	3500-3502		0.05%	0.05%	
Workers' Comp (% increase)	3600-3602	(District Input)	0.00%	1.70%	
OPEB Allocated Costs (% increase)	*3711-3712	(District Input)	3.00%	3.00%	
OPEB Active Employee Costs (% increase)	3751-3752	(District Input)	3.00%	3.00%	
			Unrestricted	Restricted	Combined
FY 2017-18 General Fund Beginning Balances (District Input)		\$	9,023,321	\$ 781,587	\$ 9,804,908

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

*Roll up to 3701 and 3702

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	0.00	(129,155.00)	0.00	(160,592.00)				
Other Sources/Uses Detail					0.00	0.00		
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	157,790.00	0.00	22,298.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(28,635.00)	138,294.00	0.00				
Other Sources/Uses Detail					1,270,052.25	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								
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	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	1,270,052.34		
Fund Reconciliation								

Second 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					134,500.00	134,500.00		
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	157,790.00	(157,790.00)	160,592.00	(160,592.00)	1,404,552.25	1,404,552.34		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)	District Regular	4,951.68	4,951.68	
	Charter School	0.00	0.00	
	Total ADA	4,951.68	4,951.68	0.0%
1st Subsequent Year (2018-19)	District Regular	4,951.68	4,951.68	
	Charter School			
	Total ADA	4,951.68	4,951.68	0.0%
2nd Subsequent Year (2019-20)	District Regular	4,951.68	4,951.68	
	Charter School			
	Total ADA	4,951.68	4,951.68	0.0%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	5,158	5,157		
Charter School				
Total Enrollment	5,158	5,157	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	5,158	5,157		
Charter School				
Total Enrollment	5,158	5,157	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	5,158	5,157		
Charter School				
Total Enrollment	5,158	5,157	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	4,753	4,994	
Charter School			
Total ADA/Enrollment	4,753	4,994	95.2%
Second Prior Year (2015-16)			
District Regular	4,890	5,099	
Charter School			
Total ADA/Enrollment	4,890	5,099	95.9%
First Prior Year (2016-17)			
District Regular	4,853	5,028	
Charter School	1,231		
Total ADA/Enrollment	6,084	5,028	121.0%
		Historical Average Ratio:	104.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	104.5%

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	4,952	5,157		
Charter School	0			
Total ADA/Enrollment	4,952	5,157	96.0%	Met
1st Subsequent Year (2018-19)				
District Regular	4,952	5,157		
Charter School				
Total ADA/Enrollment	4,952	5,157	96.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	4,952	5,157		
Charter School				
Total ADA/Enrollment	4,952	5,157	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2017-18)	42,582,342.00		
1st Subsequent Year (2018-19)	43,954,164.00	44,867,355.00	2.1%	Not Met
2nd Subsequent Year (2019-20)	45,084,733.00	45,906,645.00	1.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

GAP funding projection used at First Interim was at 66.12%. The Governor's budget proposes to fully fund the GAP at 100% in 2018-19. District has changed their budget to 100% funding.

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)	28,494,834.54	31,583,941.62	90.2%
Second Prior Year (2015-16)	31,351,405.66	34,620,671.47	90.6%
First Prior Year (2016-17)	32,914,470.17	36,474,805.09	90.2%
Historical Average Ratio:			90.3%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	34,417,062.00	37,954,539.00	90.7%	Met
1st Subsequent Year (2018-19)	35,216,224.00	38,820,274.00	90.7%	Met
2nd Subsequent Year (2019-20)	36,429,190.00	40,283,344.00	90.4%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2017-18)	2,694,432.00	2,732,342.00	1.4%	No
1st Subsequent Year (2018-19)	2,694,432.00	2,732,342.00	1.4%	No
2nd Subsequent Year (2019-20)	2,694,432.00	2,732,342.00	1.4%	No

Explanation:
(required if Yes)

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

Current Year (2017-18)	4,997,412.00	4,911,875.00	-1.7%	No
1st Subsequent Year (2018-19)	3,893,178.00	4,007,151.00	2.9%	No
2nd Subsequent Year (2019-20)	3,958,636.00	4,076,861.00	3.0%	No

Explanation:
(required if Yes)

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

Current Year (2017-18)	5,465,888.00	5,455,929.00	-0.2%	No
1st Subsequent Year (2018-19)	4,473,873.00	4,488,393.00	0.3%	No
2nd Subsequent Year (2019-20)	4,475,871.00	4,489,962.00	0.3%	No

Explanation:
(required if Yes)

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

Current Year (2017-18)	2,184,394.00	2,195,031.00	0.5%	No
1st Subsequent Year (2018-19)	1,877,186.00	1,953,987.00	4.1%	No
2nd Subsequent Year (2019-20)	1,576,267.00	1,655,788.00	5.0%	No

Explanation:
(required if Yes)

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

Current Year (2017-18)	5,720,046.00	5,991,244.00	4.7%	No
1st Subsequent Year (2018-19)	5,416,923.00	5,739,301.00	6.0%	Yes
2nd Subsequent Year (2019-20)	5,556,368.00	6,104,702.00	9.9%	Yes

Explanation:
(required if Yes)

Since First Interim, SpEd expenses for services has increased by approximately \$300K and district assumes expense continues in both subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	13,157,732.00	13,100,146.00	-0.4%	Met
1st Subsequent Year (2018-19)	11,061,483.00	11,227,886.00	1.5%	Met
2nd Subsequent Year (2019-20)	11,128,939.00	11,299,165.00	1.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	7,904,440.00	8,186,275.00	3.6%	Met
1st Subsequent Year (2018-19)	7,294,109.00	7,693,288.00	5.5%	Not Met
2nd Subsequent Year (2019-20)	7,132,635.00	7,760,490.00	8.8%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

Since First Interim, SpEd expenses for services has increased by approximately \$300K and district assumes expense continues in both subsequent years.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,247,848.50	1,707,707.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,716,475.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.3%	11.8%	8.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.8%	3.9%	2.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2017-18)	(1,018,764.00)	37,954,539.00	2.7%	Met	
1st Subsequent Year (2018-19)	(1,276,206.00)	38,820,274.00	3.3%	Met	
2nd Subsequent Year (2019-20)	(1,886,948.00)	40,283,344.00	4.7%	Not Met	

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Prior years the district was able to deficit spend with the available reserves and careful fiscal management. District will continue to carefully monitor fiscal solvency and make expenditure reductions as needed.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	8,600,221.60	Met
1st Subsequent Year (2018-19)	7,141,795.60	Met
2nd Subsequent Year (2019-20)	4,888,466.60	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	8,410,658.00	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.)	4,952	4,952	4,952
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)	55,580,656.00	56,210,565.00	58,116,037.00
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)	55,580,656.00	56,210,565.00	58,116,037.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,667,419.68	1,686,316.95	1,743,481.11
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,667,419.68	1,686,316.95	1,743,481.11

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,667,420.00	1,686,317.00	1,743,481.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,252,136.94	4,957,033.94	3,012,921.94
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)	(6.15)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	231.97		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	7,919,782.76	6,643,350.94	4,756,402.94
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.25%	11.82%	8.18%
District's Reserve Standard (Section 10B, Line 7):	1,667,419.68	1,686,316.95	1,743,481.11
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(7,520,400.00)	(7,756,034.00)	3.1%	235,634.00	Met
1st Subsequent Year (2018-19)	(7,745,000.00)	(7,936,034.00)	2.5%	191,034.00	Met
2nd Subsequent Year (2019-20)	(7,995,400.00)	(8,126,034.00)	1.6%	130,634.00	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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				
Certificates of Participation				
General Obligation Bonds	33	Bond Interest and Redemption, Fund 51	Bond Interest and Redemption, Fund 51	39,044,796
Supp Early Retirement Program	9	Unrestricted General Fund	Unrestricted General Fund, Object 3901	161,151
State School Building Loans				
Compensated Absences	on going	General Fund	Unrestricted General Fund, Objects 2000-3999	6,215

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
TOTAL:				39,212,162

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	220,000	220,000	220,000	220,000
Supp Early Retirement Program	161,151	148,492	135,972	96,466
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)
Total Annual Payments:	381,151	368,492	355,972	316,466
Has total annual payment increased over prior year (2016-17)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	753,971.00	753,971.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,684,134.00	10,684,134.00
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.	Jan 01, 2016	Jan 01, 2016

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
	Current Year (2017-18)	1,586,210.00
1st Subsequent Year (2018-19)	1,586,210.00	1,586,210.00
2nd Subsequent Year (2019-20)	1,586,210.00	1,586,210.00
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)	560,992.00	550,781.00
1st Subsequent Year (2018-19)	577,822.00	567,304.00
2nd Subsequent Year (2019-20)	595,156.00	584,324.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	560,992.00	550,781.00
1st Subsequent Year (2018-19)	577,822.00	567,304.00
2nd Subsequent Year (2019-20)	595,156.00	587,324.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	155	155
1st Subsequent Year (2018-19)	155	155
2nd Subsequent Year (2019-20)	155	155

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	260.0	262.0	262.0	262.0

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

Total cost of salary settlement	<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"/>

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	235,550		
	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,971,061	4,110,048	4,251,845
3. Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4. Percent projected change in H&W cost over prior year	3.5%	3.5%	3.5%

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

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

No

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

Certificated (Non-management) Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	474,528	484,019	493,699
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	146.0	154.0	154.0	154.0

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

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

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

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

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)
2,373,877	2,456,963	2,542,956
95.0%	95.0%	95.0%
3.5%	3.5%	3.5%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
113,158	114,855	116,578
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	25.0	24.0	24.0	24.0

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

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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

Negotiations Not Settled

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

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

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

	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	424,819	439,688	455,077
3. Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4. Percent projected change in H&W cost over prior year	3.5%	3.5%	3.5%

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	54,624	55,443	56,275
3. Percent change in step and column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	82,476	82,476	82,476
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)

Board to appoint Dr. Andy Johnsen as Superintendent on March 8, 2018.

End of School District Second Interim Criteria and Standards Review
