

GLENDALE UNIFIED SCHOOL DISTRICT

December 12, 2017

ACTION REPORT NO. 2

TO: Board of Education

FROM: Winfred B. Roberson, Jr., Superintendent

SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer

PREPARED BY: Karineh Savarani, Director, Financial Services  
Craig Larimer, Financial Analyst

**SUBJECT: First Interim Financial Report and Certification – AB 1200**

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The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on October 31, 2017, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). The approval of this report will authorize the 2017-18 budget adjustments identified within this report.

The requirement for districts to prepare Interim Financial Reports is outlined in AB 1200 (Chapter 1213/1991) and AB 1708 (Chapter 924/1994). These statutes require county offices and the California Department of Education to closely monitor and review district budget and financial reports. Additionally, those agencies have been provided authority to intervene in district budget and financial matters and, as necessary, in other areas of school district operations.

During each fiscal year, two interim financial reports are required. In each of these reports, the Board of Education must determine if it will be able to meet its financial obligations for the current and two subsequent fiscal years. One of the following certifications must be made:

1. Positive -- the district will be able to meet its financial obligations for the current and two subsequent fiscal years.
2. Qualified – the district may not be able to meet its financial obligations for the current and two subsequent fiscal years.
3. Negative – the district will be unable to meet its financial obligations for the current and two subsequent fiscal years.

Along with the Interim Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). **The financial information and certification form included with this report indicates that the District will be able to meet its financial obligations through 2019-20.** Although Local Control Formula Funding (LCFF) State Funding is projected to increase in future years, it is prudent to remember that revenue assumptions may decrease if, the State faces another recession, legislative appropriation priorities shift, other unexpected state tax shortfalls occur, or the District student demographics change.

Given the positive balances in all three years, the District is recommending a “positive” certification for the First Interim Report.

However, due to the continuous increase in the CalSTRS and CalPERS rates, as well as, the growing structural deficit, the District is now projecting out 4 years and finds that in the fiscal year 2020-21 Unrestricted General Fund adjusted balance will be a negative \$18.0 million, even with the complete use of LCFF growth in 2017-18 and partial use of the LCFF growth in the out years, as well as, the use of solvency savings of \$7.5 million in 2017-18 and 2018-19 that still needs to be materialized. If the solvency savings are not materialized and continue in future years, the District will have either a qualified or negative certification. As a result, the District **will be unable** to meet its financial obligations in those future years if not rectified. (See Attachment B)

#### UNRESTRICTED GENERAL FUND NARRATIVE

The Interim Financial Report is submitted in the format prescribed by the State Office of Fiscal Management and Accountability, and approved by the California Department of Education. The Interim Financial Report is a result of a coordinated effort by the accounting staff, the Financial Analyst, and various departments and staff across the District.

The information in this report represents the actual and projected financial position of the General Fund as of October 31, 2017. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through October 31, 2017. Column C (Actuals to Date) shows the funds actually received or spent through October 31, 2017. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2018. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected balances. A positive difference in a revenue item indicates that actual income is projected to exceed budgeted income. A positive difference in an expenditure item indicates that actual expenditures will be less than budgeted expenditures.

***General and Other Fund Highlights***

Multi-Year Budget Assumptions

In 2013-14 the Governor and Legislature eliminated the old Revenue Limit and most categorical programs and replaced these with the new Local Control Funding Formula (LCFF). The LCFF establishes base grants for four grade spans with supplemental and concentration add-on for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for K-3 CSR, Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG). Please see “Attachments A and B” for comparison of projection changes and assumptions.

The Base Grant rates for 2017-18 are:

<u>Grade Level</u>	<u>Base Grant Amount per ADA</u>	<u>COLA 0 Percent</u>	<u>Augmentation</u>	<u>Base Grant</u>
K-3	\$7,083	\$110	\$748	\$7,941
4-6	\$7,189	\$112	\$0	\$7,301
7-8	\$7,403	\$115	\$0	\$7,518
9-12	\$8,578	\$134	\$227	\$8,939

The First Interim budget adjustments in Attachment B include several important items to highlight. The following are adjustments to the 2017-18 Adopted Budget:

- Computer Laptop Purchases
- One-Time State Discretionary Funding
- Revised LCFF Funding Variables
- Budgeted Prior Year Carry-Over (2017-18 only)

The multi-year plan also reflects adjustments to the LCFF revenue projection. The COLA/GAP/ADA assumptions are listed in Attachment A. Given the future years of LCFF revenue increases are only estimates based on the State’s proposals, and the State will not have finalized the LCFF calculation until year end, the Los Angeles County Office of Education has advised school districts to hold back these revenue increases in a reserve and to refrain from spending them. GUSD has taken a modified approach and allocated future revenues to the budget to pay for the STRS and PERS contribution increase in 2017-18 through 2020-21, as well as, future year costs of hiring BIAs and EIAs special education staff. The remaining balance of the projected LCFF funding is “Reserved” in the End Balance. Attachment B summarizes the impact of the expenditure and revenue changes.

Enrollment Projections

The Adopted Budget assumed an increase of 88 students in 2017-18, an increase of 105 in 2018-19, and an increase of 78 in 2019-20. It has been modified based on CALPADS to an increase of 167 in 2017-18, 26 in 2018-19, and an increase of 78 in 2019-20. The revenue and staffing impacts are not included in this revision and will be reviewed at a future date.

Local Control Funding Formula Income (LCFF)

The 2017-18 LCFF calculation results in a 2.17% net funding increase which reflects a 1.56% COLA and 43.19% GAP funding. This is a net change of \$187 per ADA and a total grade span average of \$8,725 per ADA. Current year funded ADA is projected to be 25,462. In the State Budget Act it was anticipated that there would be a COLA increase of 2.15% in 2018-19 and 2.35% in 2019-20. Attachment B highlights the fiscal impact of the change in GAP funding.

Other State Revenue

The State Budget reflects categorical COLAs at 1.56% for 2017-18, 2.15% for 2018-19, and 2.35% for 2019-20.

Lottery

Lottery income for years 2017-18 through 2019-20 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimate of \$140.00 per ADA in the Unrestricted General Fund and \$41.00 in the Restricted General Fund is based on the recommendation from LACOE for the First Interim budget.

Analysis of Ending Fund Balance – Governmental Funds

To ensure compliance with the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources and all related liabilities, obligations and equities.

The chart below is a reconciliation of 2016-17 Ending Fund Balance per the Unaudited Actuals Report filed with the State and Ending Fund Balance in the District Auditor's audit report.

Glendale Unified School District Analysis of Ending Fund Balance - Governmental Funds June 30, 2017		
<b>Ending Fund Balance per Unaudited Actuals reported to the Board</b>		
General Fund	\$ 57,854,923	} \$62,981,688
Deferred Maintenance Fund #14	5,126,765	
Building Fund #21.1	70,636,709	
Clean Renewable Energy Bond Fund 21.2	10,222,749	
Special Reserve for Capital Outlay #40.1 and 40.2	22,711,564	} \$57,452,613
Child Development Fund #12	190,634	
Cafeteria Fund #13	4,350,555	
Capital Facilities Fund #25	10,185,256	
State School Building Fund #35	740	
Bond Interest and Redemption Fund #51	20,013,864	
Debt Service Fund #56	<u>12,683,057</u>	
Summary - Ending Fund Balance	<u>\$ 213,976,816</u>	
<b>Ending Fund Balance per Audit</b>		
General Fund	\$ 62,981,688	
Building Fund #21.1	70,636,709	
Clean Renewable Energy Bond Fund 21.2	10,222,749	
Debt Service Fund #56	97,056,137	
Other Governmental Fund	<u>57,452,613</u>	
Summary - Ending Fund Balance	<u>\$ 298,349,896</u>	
<p>Note: The difference of \$84,373,080 is in the Debt Service Fund #56.0. This is the amount held in escrow for future General Obligation Bond refunding related to the 2016 GO Crossover Bonds, and is a component part of these financial statements that is not reported in the District's annual Financial and Budget Report.</p>		

General Fund - the general operating fund of the District is used to account for all financial resources except those required to be accounted for in another fund. Due to the reporting requirements of GASB 54, the Deferred Maintenance Fund no longer meets the definition of a special revenue fund as it is no longer primarily composed of restricted or committed revenue

sources. Therefore, all activities of this fund are reported in the General Fund in the amount of \$62,981,688.

Debt Service Fund #56 – used for large expenditures that are “one-time” in nature. It is anticipated that these funds will be used to assist with textbook adoptions in 2017-18. The ending fund balance is \$12,683,057.

Building Fund #21.1 – used to account for Measure S Bond projects. The ending balance is \$70,636,709.

Clean Renewable Energy Bonds (CREBs) Fund #21.2 – used to account for solar projects. The ending balance is \$10,222,749.

Non-Major Governmental Funds Includes:

- Special Reserve Fund for Capital Outlay Projects #40.1 and #40.2 – used to account for funds designated by the Board and/or restricted for capital outlay, major deferred maintenance, major equipment replacement needs and the modernization of cafeteria facilities.
- Special Revenue Funds – used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. Included are the Child Development Fund #12 and the Nutritional Services Fund #13.
- Capital Projects Funds – used to account for the financial resources that are restricted, committed or assigned for the acquisition and/or construction of major governmental general fixed assets. Included are the Capital Facilities Fund #25, State School Building Fund #35, and the Bond Interest and Redemption Fund #51.

The combined ending balance is \$57,452,613.

2016-17 Ending Fund Balance

The Unrestricted General Fund Balance at the end of 2016-17 was \$47.2 million. It is comprised of various Reserves and Assignments. When the year-end closing process takes place, a number of items are reviewed to determine if there are obligations that need to carry forward into the next fiscal year. If the items have not been received but there is an obligation/commitment that is still outstanding, then that commitment is listed in the section titled “Assigned Funds” as one of the components of the Ending Fund Balance.

The State requires that the District maintain a minimum of 3% of the total expenditures in the Unrestricted and Restricted General Fund in a designated reserve titled Economic Uncertainties for the current year and two subsequent years. At the close of 2016-17, that 3% requirement totaled \$8.4 million and the District had sufficient reserves.

The District has had a structural deficit spending pattern since 2008. This will continue into 2017-18, 2018-19, and 2019-20. Structural deficits occur when current year expenditures exceed current year revenues after short term strategies are removed.

The 2016-17 Unrestricted General Fund Ending Balance was comprised of the following reserves and designations:

2016-17 Unrestricted General Fund Balance		
Unrestricted General Fund	Projected June 6, 2017	Final
Designated for Economic Uncertainty	\$ 8,398,250	\$ 8,442,375
Revolving Cash, Warehouse & Prepaid Expense	1,020,286	1,036,129
Reserve for School Site & Program Carry Overs & Code to the Future	200,000	1,959,994
Reserve for Medical Administrative Activity (MAA)	1,389,566	1,730,911
Reserve for Unrestricted CTE Assigned	-	200,000
Reserve for Supplemental Program	680,000	1,158,973
Reserve for future LACOE System Charges	1,400,000	1,400,000
Unassigned Reserve	31,199,289	31,284,226
<b>Total Unrestricted General Fund Balance</b>	<b>\$ 44,287,391</b>	<b>\$ 47,212,608</b>

It is important to note that the change in the "Unassigned Reserve" was approximately \$0.085 million. This is the only change that will affect the multi-year projection. The balance of the other designations is assigned to specific purposes and is budgeted to 2017-18.

#### Interest

The current projection for General Fund interest income is \$636,000. In 2016-17 the General Fund received \$705,469 in interest income.

#### One-Time Discretionary Funds

The 2016-17 Enacted Budget provided \$1.28 billion for the One-Time Discretionary Funds. These funds are unrestricted and the use of the dollars is discretionary. Funds were apportioned at \$214 per ADA. Consistent with prior-year proposals, the funds provided will offset outstanding mandate reimbursement claims.

#### Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees and corresponding salary savings due to attrition and retirements. The 2017-18 and 2018-19 projections also reflect an annual increase in health and welfare costs of \$1.5 million and \$3.4 million, respectively. Both CalSTRS and CalPERS reflect multi-year rate increases as recommended by the State.

A portion of the projected 2018-19 LCFF revenue was utilized to fund STRS/PERS and Special Education increases. If the projected 2018-19 revenue does not materialize, the District's contingency plan is to reduce educational programs.

### BUDGET ADJUSTMENTS

In response to the State Budget Act and estimated actuals, the Board of Education is being asked to approve "Attachment B" budget adjustments. These adjustments are reflected in the attached interim report projections. Other adjustments will be considered in future months as details unfold from the State and through the budget development process.

#### Solvency Savings Plan

In the 2017-18 June Budget Adoption, there were expenditure reductions for solvency savings projected at \$7.6 million for 2017-18 and another \$6.1 million in 2018-19 to ensure that the District will be solvent in the next three years. Due to a higher than projected ending balance in 2016-17, revised LCFF funding variables, and revised one-time discretionary funding, there will be future budget adjustments in 2017-18 to the multiyear projected budget. A Board approved fiscal stabilization plan was submitted to Los Angeles County Office of Education (LACOE) with the 2017-18 Proposed Budget. In the fiscal stabilization plan, the Board of Education identified the specific areas to reduce, up to the \$7.6 million of ongoing expenditures and increased revenues.

A continuous analysis of the Solvency Savings Plan will be done to monitor the actual savings and to modify, change, or increase savings as needed.

#### Historical Budget Reductions

The following is a listing of programs and other reductions the District previously implemented as a result of the State fiscal crisis.



### HISTORICAL BUDGET REDUCTIONS

	<b>Total</b>
<b>2007-08 Reductions</b>	
Freeze Vacancies (one-time)	2,200,000
Freeze Supplies & Services (one-time)	500,000
Reallocate 20 positions to Categorical	763,000
Sub-total	3,463,000
<b>2008-09 Reductions</b>	
Savings from 5 FTE	358,282
Savings from Special Education	800,000
Workers Compensation Savings	2,891,400
Maintenance Workers 2 FTE	91,000
End-Of-Year Tier III Sweeps (one-time)	5,423,553
CPI Adjustment On Supplies and Services	383,000
Sub-total	9,947,235
<b>2009-10 Reductions</b>	
Admin. & Cont. HS Restructure (9.2 FTE)	670,000
Teacher Staffing Ratio Changes (one-time)	2,000,000
On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.	4,922,478
Sub-total	7,592,478
<b>2010-11 Reductions</b>	
Administration Reorganization 10 FTE	1,100,000
FASO Staff 7 FTE	450,000
Special Education 7.4 FTE	500,000
School Safety Grants Sweep (one-time)	1,200,000
Restricted Lottery Utilization	500,000
Charge Food Service Indirect Cost	350,000
MS reduce 1 FTE per 1,000 students (3 FTE)	300,000
HS reduce 1 FTE per 1,000 students (9 FTE)	900,000
Clark MHS adjust to 6 periods (4 FTE)	400,000
Daily HS reduce counseling 1 FTE	100,000
Summer School Cost Reduction	700,000
Class Size K-3 to 24.9:1 Ratio	3,400,000
Sub-total	9,900,000
<b>2011-12 Reductions/Savings</b>	
Measure S Savings	517,000
ReConnectEd Savings	80,000
Consolidated EEELP/Categoricals	150,000
Sub-total	747,000
<b>2012-13 Reductions/Savings</b>	
PIO Position (1 FTE)	112,000
Energy Manager Position (1 FTE)	120,000
ES and MS Assistant Principals (2 FTE)	255,000
Shift Dental to ASCIG / Blue Shield Plan Changes	240,000
Sub-total	727,000
<b>2013-14 Reductions/Savings</b>	
Elementary School Reduction of 1 FTE Assistant Principal	120,000
PARS savings comprised of 5 FTE Elementary School Teachers, 3 FTE Middle School Teachers, 14 FTE High School Teachers, 1 FTE FASO Assistant Director, 1 FTE Duplicating Center, and 16 FTE Classified Staff.	3,506,561
Sub-total	3,626,561
<b>Grand Total</b>	<b>\$36,003,274</b>

Note: PARS early retirement offered in 2009-10 and 2012-13.  
 Ret. Plans effective 7/1/10 & 7/1/13 respectively

Important discussions need to continue on the prioritization of the restoration of programs and/or alternate priorities to support student learning. The question to be answered is, "What is the most strategic way to improve learning as money becomes available?" Funding allocated through the LCFF is largely unrestricted, but they are subject to comprehensive accountability requirements called the Local Control and Accountability Plan (LCAP). Under these rules districts are required to disclose how funds will be spent to provide high-quality educational programs. Districts that do not meet the goals stated in their plans and fail to improve educational outcomes receive assistance through support and intervention.

#### Local Control and Accountability Plan (LCAP)

The LCFF moves school districts away from a system of rule/audit compliance to a system of accountability based on local needs and measured by progress towards annual goals. The LCAP is the system on how school districts will be measured in meeting their goals.

The State Board of Education (SBE) LCAP template categorized the state priorities into three groups for planning purposes: Conditions of Learning; Pupil Outcomes; Engagement. The template is also comprised of three sections: Stakeholder Engagement; Goals & Progress Indicators; Actions/Services/Expenditures. School districts must also demonstrate in their LCAP that they have **increased or improved services** for unduplicated pupils in proportion to the increase in the funds apportioned to the supplemental and concentration grants. The District's LCAP is located on the GUSD website.

### OTHER FUNDS NARRATIVE

#### Special Education Pass-Through Fund (10.0)

The California Department of Education has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund. As of October 31, 2017, the cash balance in Fund 10.0 was \$0.

#### Child Development Fund (12.0)

General Child Care and Development Programs, and State Preschool Programs. This fund operates on an independent basis and does not encroach on the Unrestricted General Fund. The Child Development Fund began the fiscal year with a balance of \$190,634.

#### Nutrition Service Fund (13.0)

The source of revenue for this fund is based solely on meal sales. The revenue is received on a per meal basis from the State and Federal programs as well as student payments. The State funding for this program was reduced in 2007-08, 2008-09, 2009-10, and remains relatively flat for 2012-13 to 2017-18. This budget includes indirect cost charges of approximately \$290,000 that will be transferred to the Unrestricted General Fund for services performed by several

administrative staff. In 2017-18, to comply with the United States Department of Agriculture's (USDA) paid lunch equity requirement, the District will increase school lunch prices from \$2.60 to \$2.75, effective January 1, 2018. As of October 31, 2017, the fund had a cash balance of \$2,996,375.

#### Deferred Maintenance Fund (14.0)

The Deferred Maintenance Program is considered a part of the 2008-09 through 2013-14 flexibility options provided in the State Budget Act. The State revenue for this fund was reduced from \$1,291,090 to \$967,000 in 2008-09 ongoing. In 2013-14 this funding was eliminated and is now part of the LCFF.

All projects previously listed as Deferred Maintenance have been charged to the Capital Projects Fund 40.1, and the Measure S Bond Fund 21.1. As of October 31, 2017, the fund has a cash balance of \$5,121,203.

#### Building Fund (21.1)

This is the Measure S Bond Fund and is utilized to track expenditures related to the bond projects. The first issuance of the bond series in the amount of \$54 million occurred in August 2011. Another \$70 million was issued in August 2014, \$6.5 million of the proceeds from the sale of the bonds was utilized in 2014-15 to pay off the remaining balance of Certificates of Participation (COPs). Funds for capital projects are also transferred to the fund from the Developer Fee Fund 25.0, Capital Projects Fund 40.1, and the State Building Fund 35.0. Another series of GO Bonds, 2011 Election Series C, for \$70 million, was issued in August 2016. As of October 31, 2017, the cash balance in Fund 21.1 is \$61,787,442.

#### Clean Renewable Energy Bonds (CREBs) Fund (21.2)

Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidized the financing by lowering the borrowed interest rate (Net Effective Rate) in the form of federal tax credits.

CREBs Fund (21.2) was established to account for \$5.38 million in the second series of CREBs issued in October 2012. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the "Custodian" and the funds are disbursed to the "District" upon a reimbursement request. Deutsche Bank National Trust Company serves as the "Custodian" for Glendale Unified School District.

These bonds will mature in 17 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$320,000 with a Net Effective Rate of 1.24%. This payment will be made from the Capital Projects Fund (40.1). Glendale High School, Roosevelt Middle School, Marshall Elementary, Fremont Elementary, Balboa Elementary, and Franklin Elementary solar projects were financed with this second series of CREBs. In October 2016 we received \$10.7 million for Clean Renewable Energy Bonds. As of October 31, 2017, the cash balance with the fiscal agent is \$10,043,870.

Developer Fee Fund (25.0)

Developer Fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom facility needs, as approved by the Board of Education. In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District Administration building. In 2012-13 \$4.3 million was transferred to the Measure S Fund for the Keppel Project, and in 2013-14 \$4.0 million was transferred to the Measure S Fund for general support. In 2016-17 \$1.2 million was transferred from Fund 25.0 to the Measure S Project Fund, (21.1) for RD White ORG support. In 2015-16 the District transferred \$1 million to Measure S Project Fund (21.1) for Muir ORG project and \$650,000 to Capital Projects Fund (40.1) for the installation of portable buildings at Cloud Preschool. The fund began the current year with a balance of \$10,185,256 and has received income of \$120,269 through October 31, 2017. It is projected that income for the fiscal year will be approximately \$1 million.

State Building Fund (35.0)

In 2009-10 and 2010-11, the State Allocation Board approved the disbursement of funds for Glendale High School project and Crescenta Valley High School appeal, Columbus Elementary School Project, Hoover High School Project, and Roosevelt Middle School Project. These funds were transferred to Fund 40.1. In 2012-13 \$4.3 million was received and transferred to the Measure S Fund for the Keppel ORG Project. This fund was established to account for revenue and expenditures associated with those renovations, modernization, and new construction projects partially funded from State bond funds. In 2016-17, \$145,179 from this fund was transferred to Fund 21.1. As of October 31, 2017, this fund had a cash balance of \$578.

Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board and deposited into Fund 35 and then transferred to Fund 40.1. In 2009-10, 2010-11, and 2011-12 this fund was utilized to assist with the construction payments for the Roosevelt Middle School, Glendale High School, and other projects. This is the fund that was utilized for Measure S construction projects in 2011-12, as a bridge until G.O. bond funds became available. In 2012-13 \$4.4 million was transferred to the Measure S Fund for the Hoover Project, and in 2013-14 \$11.5 million was transferred to the Measure S Fund for general support. In 2015-16 \$0.65 million was transferred from the Developer Fees Fund (25) for Cloud Preschool Capital Projects and \$1.25 million from Unrestricted General Fund. In 2016-17 Proposition 39 funds was spent on energy efficiency projects in the District. As of October 31, 2017, the fund's cash balance is \$21,001,466.

Nutrition Service Capital Outlay Fund (40.2)

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. As of October 31, 2017, the fund's cash balance is \$1,196,853.

Debt Service Fund (56.0)

The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COPs), the annual payment was approximately \$1.3 million. Given Measure S paid off this loan, this reserve can now be utilized by the District for major “one-time” expenditures, i.e. new textbook adoptions. In 2015-16 and 2016-17 a solvency transfer of \$1.4 million and \$1.5 million, respectively, was utilized to continue funding the Common Core State Standards with curriculum development. As of October 31, 2017, this fund has a current cash balance of \$12,669,295.

Self Insured Health Insurance (67.0)

The only revenues are the premiums for the dental and vision insurance plans that are offered to employees and interest earnings. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then an offsetting transfer is made to the revenue account in self-insured fund. In 2012-13, the District transferred from the ASCIP JPA to ASCIG JPA for dental insurance. Due to GUSD leaving the ASCIP JPA the District received an equity distribution from ASCIP of \$1.18 million. The cost of the claims and transfers to the third party administrator are the only expense in this fund. Additionally, for the 2017-18 school year, the District “carved-out” the pharmaceutical services from the incumbent healthcare provider and is now self-funded, based on the decision and recommendation of the District’s Benefits Committee. Pharmaceutical services are administered by MedImpact. Expenses and revenues of this program are allocated the same way as the vision and dental insurance plans. The initial budget to fund this expense is \$5.3 million. As of October 31, 2017, this fund had a cash balance of \$4,204,708.

Workers Compensation Fund (67.1)

This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for “dollar one” coverage in 2017-18 is 2.399% of salaries.

The expenditures will include the payment to ASCIP for 2017-18 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses. As of October 31, 2017, the fund had a cash balance of \$2,823,473.

Early Retirement Benefits Fund (67.2)

This fund was established to set aside funds for the GASB 45 liability. In 2014-15 the calculated rate was 1.684%. However, to effectively transfer reserves from Fund 67.2 to the Unrestricted General Fund the rate was lowered, resulting in a transfer of \$1.6 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves. The rates were decreased to 0.909% and 0.094%, respectively. In 2016-17 the rate is 1.298% with no decrease. As of October 31, 2017, this fund had a cash balance of \$446,497.

McLennan Trust and Other Scholarships (73.0)

This fund's primary source funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships. As of October 31, 2017, this fund had a cash balance of \$337,954.

**2017-18 First Interim  
Multi-Year Budget Assumptions**

Attachment A

<b>Category</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
<b>Local Control Funding Formula</b>						
- Projected Net District LCFF Revenue Increase	\$9,959,236					
Adopted Budget 2017-18 (June 2017)		\$6,779,517	\$8,816,639	\$7,077,877	\$9,294,995	\$0
State Budget Adoption		\$6,868,268	\$8,309,799	\$6,933,394	\$10,051,466	\$0
First Interim		\$7,410,833	\$7,719,429	\$6,750,439	\$10,282,226	\$0
- Revenue Net Percentage Increase	5.27%	2.17%	3.37%	2.63%	3.89%	0.00%
- Projected Increase In Funding Per ADA	\$427	\$187	\$294	\$237	\$360	\$0
- Total LCFF Funding Per ADA	\$8,538	\$8,725	\$9,019	\$9,256	\$9,616	\$9,616
- Factors Utilized In Revenue Calculations						
Unduplicated Percentage	54.69%					
Adopted Budget 2017-18 (June 2017)		54.78%	54.20%	54.14%	53.94%	53.94%
State Budget Adoption		54.78%	54.20%	54.14%	53.94%	53.94%
First Interim		54.26%	54.20%	54.14%	53.94%	53.94%
Cost of Living Adjustment (COLA)	0.00%					
Adopted Budget 2017-18 (June 2017)		1.56%	2.15%	2.35%	2.57%	0.00%
State Budget Adoption		1.56%	2.15%	2.35%	2.57%	0.00%
First Interim		1.56%	2.15%	2.35%	2.57%	0.00%
Gap Funding	56.08%					
Adopted Budget 2017-18 (June 2017)		43.97%	71.53%	73.51%	100.00%	100.00%
State Budget Adoption		43.19%	66.12%	64.92%	100.00%	100.00%
First Interim		43.19%	66.12%	64.92%	100.00%	100.00%
Revenue ADA (Funded)	25,152					
Adopted Budget 2017-18 (June 2017)		25,386	25,487	25,563	25,676	25,676
State Budget Adoption		25,386	25,487	25,563	25,676	25,676
First Interim		25,462	25,487	25,563	25,676	25,676
Enrollment	26,075					
Adopted Budget 2017-18 (June 2017)		26,163	26,268	26,346	26,462	26,462
State Budget Adoption		26,163	26,268	26,346	26,462	26,462
First Interim		26,242	26,268	26,346	26,462	26,462
Unduplicated Count - Enrollment	14,117					
Adopted Budget 2017-18 (June 2017)		14,217	14,217	14,217	14,217	14,217
State Budget Adoption		14,217	14,217	14,217	14,217	14,217
First Interim		14,217	14,217	14,217	14,217	14,217
<b>EMPLOYEE BENEFITS</b>						
- STRS Rates	12.580%	14.430%	16.280%	18.130%	19.100%	19.100%
- PERS Rates	13.888%	15.531%	18.100%	20.800%	23.800%	25.200%
- Workers Compensation	2.743%	2.399%	2.399%	2.399%	2.399%	2.399%
- Retiree Benefits	1.298%	1.298%	1.298%	1.298%	1.298%	1.298%
Utilizing Fund #67.1 Balance	---	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$1,788,668	\$1,548,460	\$3,376,068	\$3,376,068	\$3,376,068	\$3,376,068
<b>"SOLVENCY" TRANSFERS</b>						
- Early Retirement Benefit Fund #67.2	\$0	\$0	\$0	\$0	\$0	\$0
- Debt Service Fund #56.0 (for CCSS Program)	\$1,481,351	\$0	\$0	\$0	\$0	\$0

**Budget Adjustment Impact on Unrestricted General Fund Ending Balance  
2017-18 First Interim**

Major Changes	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Adopted Budget 2017-18 Ending Balance</b>	\$ 44,287,391	\$ 37,427,333	\$ 31,163,960	\$ 23,414,341	\$ 16,604,943	\$ 3,355,110
<b>Adjustment For Actual 2016-17 Ending Balance</b>	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219
<b>Revised 2017-18 Ending Balance Reflecting Actuals Adjustment</b>	\$ 47,212,610	\$ 40,352,552	\$ 34,089,179	\$ 26,339,560	\$ 19,530,162	\$ 6,280,329
<b>Initial July Adjustments (After Governor Signed State Budget)</b>						
Revised LCFF Funding Variables		\$ (105,148)	\$ (611,988)	\$ (756,471)	\$ -	\$ -
One-Time State Discretionary Funding At \$146 per ADA		\$ 3,668,688				
<b>First Interim Adjustments</b>						
Revised LCFF Funding Variables		\$ 542,565	\$ (47,805)	\$ (230,760)	\$ -	\$ -
Computer Laptop Purchases (Funded by State Discretionary Funding above)		\$ (1,222,896)	\$ (1,222,896)	\$ (1,222,896)		
Appropriate Carry-Over		\$ (3,152,967)				
Additional Mandated Block Grant Income		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Public Surplus Auctions Income		\$ 3,996				
Misc. Income		\$ 409				
<b>SCENARIO OF A TBD% SALARY INCREASE RETRO 2016-17 (Onetime)</b>						
Certificated Cost of a TBD% Salary Increase		\$ -				
Classified Cost of a TBD% Salary Increase		\$ -				
Management Cost of a TBD% Salary Increase		\$ -				
<b>SCENARIO OF A TBD% SALARY INCREASE For 2017-18 (Ongoing)</b>						
Certificated Cost of a TBD% Salary Increase		\$ -	\$ -	\$ -	\$ -	\$ -
Classified Cost of a TBD% Salary Increase		\$ -	\$ -	\$ -	\$ -	\$ -
Management Cost of a TBD% Salary Increase		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Current Year Impact</b>	\$ -	\$ (225,353)	\$ (1,842,689)	\$ (2,170,127)	\$ 40,000	\$ 40,000
<b>Cumulative Impact to Ending Balance</b>	\$ -	\$ (225,353)	\$ (2,068,042)	\$ (4,238,169)	\$ (4,198,169)	\$ (4,158,169)
<b>Adjusted Ending Balance Projection</b>	\$ 47,212,610	\$ 40,127,199	\$ 32,021,137	\$ 22,101,391	\$ 15,331,993	\$ 2,122,160
<b>Designated and Restricted Portion:</b>						
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 77,474	\$ 77,474	\$ 77,474	\$ 77,474	\$ 77,474	\$ 77,474
Prepaid Expenditures	\$ 888,655	\$ 453,078	\$ -	\$ -	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties	\$ 8,442,375	\$ 8,588,800	\$ 8,559,060	\$ 8,818,014	\$ 9,034,682	\$ 9,228,383
Reserve For Future LACOE System Charges	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Reserve LCFF Net Income Growth less STRS/PERS/Special Education Increases	\$ -	\$ -	\$ 3,300,477	\$ 8,779,663	\$ 20,815,338	\$ 30,844,113
Reserve for Carry-Overs, MAA, Board Elections	\$ 5,049,878	\$ 1,896,911	\$ 1,896,911	\$ 1,896,911	\$ 1,896,911	\$ 1,896,911
Reserve for Planned Operational Draw-Down	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Balance in Excess of Assigned And 3% Reserve</b>	\$ 31,284,228	\$ 27,640,936	\$ 16,717,215	\$ 1,059,329	\$ (17,962,412)	\$ (41,394,721)



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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2017 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Craig Larimer Telephone: (818)241-3111 ext. 1349  
Title: Financial Analyst E-mail: CLarimer@gusd.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 budget adoption.	X	

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

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

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SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
S8	Labor Agreement Budget Revisions	• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	222,146,499.00	3.47%	229,865,928.00	2.94%	236,616,367.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	8,323,696.00	-43.74%	4,682,992.00	0.31%	4,697,536.00
4. Other Local Revenues	8600-8799	4,711,025.00	-3.45%	4,548,427.00	0.00%	4,548,427.00
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	(39,023,663.00)	-0.18%	(38,951,659.00)	-0.14%	(38,898,170.00)
6. Total (Sum lines A1 thru A5c)		196,357,557.00	2.03%	200,345,688.00	3.40%	207,164,160.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
<b>1. Certificated Salaries</b>						
a. Base Salaries				101,712,131.00		102,454,380.00
b. Step & Column Adjustment				1,400,000.00		1,400,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(657,751.00)		(396,689.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,712,131.00	0.73%	102,454,380.00	0.98%	103,457,691.00
<b>2. Classified Salaries</b>						
a. Base Salaries				24,295,015.00		25,329,654.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				854,639.00		1,120,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,295,015.00	4.26%	25,329,654.00	5.13%	26,629,654.00
3. Employee Benefits	3000-3999	53,534,558.00	10.62%	59,217,579.00	10.94%	65,694,329.00
4. Books and Supplies	4000-4999	6,013,227.00	-21.52%	4,719,463.00	-8.64%	4,311,769.00
5. Services and Other Operating Expenditures	5000-5999	17,564,397.00	-7.13%	16,312,923.00	1.59%	16,572,704.00
6. Capital Outlay	6000-6999	138,489.00	-41.08%	81,592.00	0.00%	81,592.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	409,569.00	0.00%	409,569.00	0.00%	409,569.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,239,419.00)	-12.18%	(1,088,410.00)	0.00%	(1,088,402.00)
<b>9. Other Financing Uses</b>						
a. Transfers Out	7600-7629	1,015,000.00	0.00%	1,015,000.00	0.00%	1,015,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
<b>10. Other Adjustments (Explain in Section F below)</b>						
11. Total (Sum lines B1 thru B10)		203,442,967.00	2.46%	208,451,750.00	4.14%	217,083,906.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(7,085,410.00)		(8,106,062.00)		(9,919,746.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		47,212,608.73		40,127,198.73		32,021,136.73
2. Ending Fund Balance (Sum lines C and D1)		40,127,198.73		32,021,136.73		22,101,390.73
<b>3. Components of Ending Fund Balance (Form 011)</b>						
a. Nonspendable	9710-9719	600,551.00		147,474.00		147,474.00
b. Restricted	9740					
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	3,296,911.00		6,597,388.00		12,076,574.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,588,800.00		8,559,060.00		8,818,014.00
2. Unassigned/Unappropriated	9790	27,640,936.73		16,717,214.73		1,059,328.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,127,198.73		32,021,136.73		22,101,390.73

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,588,800.00		8,559,060.00		8,818,014.00
c. Unassigned/Unappropriated	9790	27,640,936.73		16,717,214.73		1,059,328.73
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		36,229,736.73		25,276,274.73		9,877,342.73
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A1 is based on the State budget factors for LCFF. Income and expenditures reflect the Board of Education solvency plan at the account level. B1D reflects enrollment changes, retiree savings, attrition savings. Out years exclude carry-over. B2d reflects salary savings and B1A/EAIS staff increases STRS/PERS?HW increases reflected in all years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	16,813,970.00	-22.62%	13,011,101.00	0.10%	13,023,781.00
3. Other State Revenues	8300-8599	18,061,472.00	-2.69%	17,574,871.00	0.23%	17,615,680.00
4. Other Local Revenues	8600-8799	8,810,474.00	-17.01%	7,312,143.00	0.00%	7,312,143.00
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	39,023,663.00	-0.18%	38,951,659.00	-0.14%	38,898,170.00
6. Total (Sum lines A1 thru A5c)		82,709,579.00	-7.08%	76,849,774.00	0.00%	76,849,774.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,939,956.00		23,644,517.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,545,439.00)		(250,121.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,939,956.00	-5.19%	23,644,517.00	0.00%	23,644,396.00
2. Classified Salaries						
a. Base Salaries				17,155,505.00		17,185,959.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(119,546.00)		(150,055.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,155,505.00	0.18%	17,185,959.00	0.00%	17,185,904.00
3. Employee Benefits	3000-3999	17,384,961.00	-1.78%	17,075,907.00	0.00%	17,075,836.00
4. Books and Supplies	4000-4999	6,039,750.00	-42.63%	3,464,803.00	0.00%	3,464,764.00
5. Services and Other Operating Expenditures	5000-5999	14,920,401.00	-10.66%	13,329,807.00	0.00%	13,329,771.00
6. Capital Outlay	6000-6999	182,574.00	-59.54%	73,868.00	0.00%	73,868.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,000.00	0.00%	530,000.00	0.00%	530,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	838,419.00	-18.01%	687,410.00	0.00%	687,402.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	858,773.00	-0.09%	857,964.00	0.00%	857,950.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		82,850,339.00	-7.24%	76,850,235.00	0.00%	76,849,891.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(140,760.00)		(461.00)		(117.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,642,314.67		10,501,554.67		10,501,093.67
2. Ending Fund Balance (Sum lines C and D1)		10,501,554.67		10,501,093.67		10,500,976.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	308,404.00		0.00		0.00
b. Restricted	9740	10,193,150.67		10,501,093.67		10,500,976.67
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,501,554.67		10,501,093.67		10,500,976.67

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1D and B2D reflect attrition. Restricted MYP exclude carry-over amounts.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	222,146,499.00	3.47%	229,865,928.00	2.94%	236,616,367.00
2. Federal Revenues	8100-8299	17,013,970.00	-22.35%	13,211,101.00	0.10%	13,223,781.00
3. Other State Revenues	8300-8599	26,385,168.00	-15.64%	22,257,863.00	0.25%	22,313,216.00
4. Other Local Revenues	8600-8799	13,521,499.00	-12.28%	11,860,570.00	0.00%	11,860,570.00
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)		279,067,136.00	-0.67%	277,195,462.00	2.46%	284,013,934.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				126,652,087.00		126,098,897.00
b. Step & Column Adjustment				1,650,000.00		1,650,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,203,190.00)		(646,810.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	126,652,087.00	-0.44%	126,098,897.00	0.80%	127,102,087.00
2. Classified Salaries						
a. Base Salaries				41,450,520.00		42,515,613.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				735,093.00		969,945.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,450,520.00	2.57%	42,515,613.00	3.06%	43,815,558.00
3. Employee Benefits	3000-3999	70,919,519.00	7.58%	76,293,486.00	8.49%	82,770,165.00
4. Books and Supplies	4000-4999	12,052,977.00	-32.10%	8,184,266.00	-4.98%	7,776,533.00
5. Services and Other Operating Expenditures	5000-5999	32,484,798.00	-8.75%	29,642,730.00	0.88%	29,902,475.00
6. Capital Outlay	6000-6999	321,063.00	-51.58%	155,460.00	0.00%	155,460.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	939,569.00	0.00%	939,569.00	0.00%	939,569.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(401,000.00)	0.00%	(401,000.00)	0.00%	(401,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,873,773.00	-0.04%	1,872,964.00	0.00%	1,872,950.00
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)		286,293,306.00	-0.35%	285,301,985.00	3.03%	293,933,797.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(7,226,170.00)		(8,106,523.00)		(9,919,863.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		57,854,923.40		50,628,753.40		42,522,230.40
2. Ending Fund Balance (Sum lines C and D1)		50,628,753.40		42,522,230.40		32,602,367.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	908,955.00		147,474.00		147,474.00
b. Restricted	9740	10,193,150.67		10,501,093.67		10,500,976.67
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	3,296,911.00		6,597,388.00		12,076,574.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,588,800.00		8,559,060.00		8,818,014.00
2. Unassigned/Unappropriated	9790	27,640,936.73		16,717,214.73		1,059,328.73
f. Total Components of Ending Fund Balance		50,628,753.40		42,522,230.40		32,602,367.40
(Line D3f must agree with line D2)						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,588,800.00		8,559,060.00		8,818,014.00
c. Unassigned/Unappropriated	9790	27,640,936.73		16,717,214.73		1,059,328.73
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>36,229,736.73</b>		<b>25,276,274.73</b>		<b>9,877,342.73</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>12.65%</b>		<b>8.86%</b>		<b>3.36%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<b>Foothill SELPA</b>						
<b>2. Special education pass-through funds</b>						
(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)						
		5,310,882.00		5,310,882.00		5,310,882.00
<b>2. District ADA</b>						
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)						
		25,444.00		25,469.00		25,545.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		286,293,306.00		285,301,985.00		293,933,797.00
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)		286,293,306.00		285,301,985.00		293,933,797.00
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)		8,588,799.18		8,559,059.55		8,818,013.91
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)		8,588,799.18		8,559,059.55		8,818,013.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,860,058.00)	(7,627,975.00)	5,314,733.20	(7,085,410.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	47,212,608.73	47,212,608.73		47,212,608.73	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)								
			47,212,608.73	47,212,608.73		47,212,608.73		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			47,212,608.73	47,212,608.73		47,212,608.73		
2) Ending Balance, June 30 (E + F1e)								
			40,352,550.73	39,584,633.73		40,127,198.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	70,000.00	70,000.00		70,000.00		
Stores								
		9712	77,474.00	77,474.00		77,474.00		
Prepaid Expenditures								
		9713	453,077.00	453,077.00		453,077.00		
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	6,449,978.00	3,296,911.00		3,296,911.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	8,272,667.00	8,588,800.00		8,588,800.00		
Unassigned/Unappropriated Amount								
		9790	25,029,454.73	27,098,371.73		27,640,936.73		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,994,032.00	16,813,970.00	2,517,056.99	16,813,970.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,519,936.00	18,061,472.00	11,122,811.94	18,061,472.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,312,143.00	8,810,474.00	7,404,077.70	8,810,474.00	0.00	0.0%
5) TOTAL, REVENUES			37,826,111.00	43,685,916.00	21,043,946.63	43,685,916.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	23,640,798.00	24,939,956.00	4,751,149.42	24,939,956.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,185,545.00	17,155,505.00	3,233,478.85	17,155,505.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,076,482.00	17,384,961.00	2,569,554.84	17,384,961.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,465,219.00	6,039,750.00	2,862,708.80	6,039,750.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,329,686.00	14,920,401.00	1,481,768.64	14,920,401.00	0.00	0.0%
6) Capital Outlay		6000-6999	74,750.00	182,574.00	180,657.18	182,574.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	530,000.00	530,000.00	0.00	530,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	688,519.00	838,419.00	0.00	838,419.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,991,001.00	81,991,566.00	15,099,317.73	81,991,566.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,164,890.00)	(38,305,650.00)	5,944,628.90	(38,305,650.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	858,773.00	858,773.00	0.00	858,773.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	39,023,663.00	39,023,663.00	54,278.00	39,023,663.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,164,890.00	38,164,890.00	54,278.00	38,164,890.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(140,760.00)	5,998,906.90	(140,760.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	10,642,314.67	10,642,314.67		10,642,314.67	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)			10,642,314.67	10,642,314.67		10,642,314.67		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,642,314.67	10,642,314.67		10,642,314.67		
2) Ending Balance, June 30 (E + F1e)			10,642,314.67	10,501,554.67		10,501,554.67		
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	308,404.00	308,404.00		308,404.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	10,333,910.67	10,193,150.67		10,193,150.67		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	221,709,082.00	221,603,934.00	44,479,615.87	222,146,499.00	542,565.00	0.2%
2) Federal Revenue		8100-8299	13,194,032.00	17,013,970.00	2,539,025.26	17,013,970.00	0.00	0.0%
3) Other State Revenue		8300-8599	22,131,824.00	26,385,168.00	11,302,769.35	26,385,168.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,860,570.00	13,521,499.00	8,283,183.04	13,521,499.00	0.00	0.0%
5) TOTAL, REVENUES			268,895,508.00	278,524,571.00	66,604,593.52	279,067,136.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	124,963,223.00	126,652,087.00	23,283,806.64	126,652,087.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,215,199.00	41,450,520.00	8,674,005.88	41,450,520.00	0.00	0.0%
3) Employee Benefits		3000-3999	70,665,451.00	70,919,519.00	10,794,082.13	70,919,519.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,947,809.00	12,052,977.00	5,844,501.75	12,052,977.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,395,200.00	32,334,898.00	6,300,604.64	32,484,798.00	(149,900.00)	-0.5%
6) Capital Outlay		6000-6999	156,342.00	321,063.00	194,114.70	321,063.00	0.00	-0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	939,569.00	939,569.00	199,837.68	939,569.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(401,000.00)	(251,100.00)	0.00	(401,000.00)	149,900.00	-59.7%
9) TOTAL, EXPENDITURES			273,861,793.00	284,419,533.00	55,290,953.42	284,419,533.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(4,966,285.00)	(5,894,962.00)	11,313,640.10	(5,352,397.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,873,773.00	1,873,773.00	0.00	1,873,773.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,873,773.00)	(1,873,773.00)	0.00	(1,873,773.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,860,058.00)	(7,768,735.00)	11,313,640.10	(7,226,170.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	57,854,923.40	57,854,923.40		57,854,923.40	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)			57,854,923.40	57,854,923.40		57,854,923.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,854,923.40	57,854,923.40		57,854,923.40		
2) Ending Balance, June 30 (E + F1e)			50,994,865.40	50,086,188.40		50,628,753.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	77,474.00	77,474.00		77,474.00		
Prepaid Expenditures		9713	761,481.00	761,481.00		761,481.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	10,333,910.67	10,193,150.67		10,193,150.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,449,878.00	3,296,911.00		3,296,911.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,272,667.00	8,588,800.00		8,588,800.00		
Unassigned/Unappropriated Amount		9790	25,029,454.73	27,098,371.73		27,640,936.73		

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
5640	Medi-Cal Billing Option	830,484.79
6264	Educator Effectiveness (15-16)	1,509,162.02
6300	Lottery: Instructional Materials	3,076,524.95
6500	Special Education	149,251.56
6512	Special Ed: Mental Health Services	7,584.50
7338	College Readiness Block Grant	540,590.90
8150	Ongoing & Major Maintenance Account (RM)	2,454,319.74
9010	Other Restricted Local	1,625,232.21
Total, Restricted Balance		<u>10,193,150.67</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,299,882.00	5,299,882.00	0.00	5,299,882.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>5,310,882.00</b>	<b>5,310,882.00</b>	<b>0.00</b>	<b>5,310,882.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,310,882.00	5,310,882.00	0.00	5,310,882.00	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%
<b>9) TOTAL EXPENDITURES</b>			<b>5,310,882.00</b>	<b>5,310,882.00</b>	<b>0.00</b>	<b>5,310,882.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	782,000.00	782,000.00	311,326.49	782,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,701,000.00	2,701,000.00	1,005,071.13	2,701,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,115.00	115,115.00	62,218.55	115,115.00	0.00	0.0%
5) TOTAL REVENUES			3,598,115.00	3,598,115.00	1,378,616.17	3,598,115.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,674,759.00	1,674,759.00	419,762.89	1,674,759.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,154,441.00	1,154,441.00	282,229.47	1,154,441.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,224,900.00	1,224,800.00	205,512.16	1,224,900.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,305.00	153,305.00	22,663.71	153,305.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,483.00	131,483.00	17,097.34	131,483.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	402.82	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	111,000.00	111,000.00	0.00	111,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,449,888.00	4,449,888.00	947,668.38	4,449,888.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(851,773.00)	(851,773.00)	430,947.79	(851,773.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8600-8929	858,773.00	858,773.00	0.00	858,773.00	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			858,773.00	858,773.00	0.00	858,773.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,000.00	7,000.00	430,947.79	7,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	190,633.58	190,633.58		190,633.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,633.58	190,633.58		190,633.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,633.58	190,633.58		190,633.58		
2) Ending Balance, June 30 (E + F1e)			197,633.58	197,633.58		197,633.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			158,623.76	158,623.76		158,623.76		
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	39,009.82	39,009.82		39,009.82		
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,500,000.00	6,500,000.00	612,790.70	6,500,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	520,000.00	520,000.00	30,090.30	520,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,015,800.00	2,016,074.00	373,385.46	2,016,074.00	0.00	0.0%
5) TOTAL REVENUES			9,035,800.00	9,036,074.00	1,016,267.46	9,036,074.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,318,483.00	3,318,483.00	639,235.10	3,318,483.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,654,629.00	1,654,629.00	251,101.48	1,654,629.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	825,944.13	3,951,660.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,650.00	286,650.00	114,714.17	286,650.00	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	290,000.00	290,000.00	0.00	290,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			9,501,422.00	9,501,422.00	1,830,994.88	9,501,422.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(465,622.00)	(465,348.00)	(814,727.42)	(465,348.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(465,622.00)	(465,348.00)	(614,727.42)	(465,348.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,350,555.09	4,350,555.09		4,350,555.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,350,555.09	4,350,555.09		4,350,555.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,350,555.09	4,350,555.09		4,350,555.09		
2) Ending Balance, June 30 (E + F1e)			3,884,933.09	3,885,207.09		3,885,207.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	90,407.00	90,407.00		90,407.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			363,712.15	363,712.15		363,712.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,430,113.94	3,430,387.94		3,430,387.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,000.00	53,000.00	9.44	53,000.00	0.00	0.0%
5) TOTAL REVENUES			53,000.00	53,000.00	9.44	53,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			53,000.00	53,000.00	9.44	53,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			53,000.00	53,000.00	9.44	53,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	5,126,765.37	5,126,765.37	5,126,765.37	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				5,126,765.37	5,126,765.37	5,126,765.37		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				5,126,765.37	5,126,765.37	5,126,765.37		
2) Ending Balance, June 30 (E + F1e)				5,179,765.37	5,179,765.37	5,179,765.37		
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	5,179,765.37	5,179,765.37	5,179,765.37		
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,000,000.00	185.28	1,000,000.00	0.00	0.0%
5) TOTAL REVENUES			1,000,000.00	1,000,000.00	185.28	1,000,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,168,259.00	1,168,259.00	262,996.51	1,168,259.00	0.00	0.0%
3) Employee Benefits		3000-3999	535,425.00	535,425.00	86,262.67	535,425.00	0.00	0.0%
4) Books and Supplies		4000-4999	189,422.00	189,422.00	228,645.18	189,422.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	12,882.86	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	57,531,652.00	57,531,652.00	10,823,769.67	57,531,652.00	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			59,424,758.00	59,424,758.00	11,416,556.89	59,424,758.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(58,424,758.00)	(58,424,758.00)	(11,416,371.61)	(58,424,758.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8879	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(58,424,758.00)	(58,424,758.00)	(11,416,371.61)	(58,424,758.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	80,859,459.50	80,859,459.50		80,859,459.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,859,459.50	80,859,459.50		80,859,459.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,859,459.50	80,859,459.50		80,859,459.50		
2) Ending Balance, June 30 (E + F1e)			22,434,701.50	22,434,701.50		22,434,701.50		
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			0.00	0.00		16,651,061.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	30,783,640.48	30,783,640.48		5,783,640.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(8,348,938.98)	(8,348,938.98)		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,110,000.00	1,110,000.00	120,286.62	1,110,000.00	0.00	0.0%
5) TOTAL REVENUES			1,110,000.00	1,110,000.00	120,286.62	1,110,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	29,389.00	29,389.00	7,158.77	29,389.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,455.00	17,455.00	3,230.18	17,455.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	0.00	500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	363,000.00	363,000.00	0.00	363,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			510,344.00	510,344.00	10,388.95	510,344.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			599,656.00	599,656.00	109,897.66	599,656.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			599,656.00	599,656.00	109,897.66	599,656.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,185,255.70	10,185,255.70		10,185,255.70	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)			10,185,255.70	10,185,255.70		10,185,255.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,185,255.70	10,185,255.70		10,185,255.70		
2) Ending Balance, June 30 (E + F1e)			10,784,911.70	10,784,911.70		10,784,911.70		
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	10,784,911.70	10,784,911.70		10,784,911.70		
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	(4.87)	1,500.00	0.00	0.0%
5) TOTAL REVENUES			1,500.00	1,500.00	(4.87)	1,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>			1,500.00	1,500.00	(4.87)	1,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8979	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,500.00	1,500.00	(4.87)	1,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	739.92	739.92		739.92	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)			739.92	739.92		739.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			739.92	739.92		739.92		
2) Ending Balance, June 30 (E + F1e)			2,239.92	2,239.92		2,239.92		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,239.92	2,239.92		2,239.92		
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,443,465.00	2,443,465.00	0.00	2,443,465.00	0.00	0.0%
4) Other Local Revenue		8600-8799	318,000.00	1,000,452.00	751,955.13	1,000,452.00	0.00	0.0%
5) TOTAL REVENUES			2,761,465.00	3,443,917.00	751,955.13	3,443,917.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,170.00	85,170.00	21,205.47	85,170.00	0.00	0.0%
3) Employee Benefits		3000-3999	37,920.00	37,920.00	7,331.63	37,920.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,071,045.00	1,071,045.00	0.00	1,071,045.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	807,287.00	807,287.00	44,360.27	807,287.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,465,279.00	6,813,675.00	634,122.08	6,813,675.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,209,874.00	1,209,874.00	595,408.58	1,209,874.00	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			9,676,575.00	10,024,971.00	1,302,428.03	10,024,971.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,915,110.00)	(6,581,054.00)	(550,472.90)	(6,581,054.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,015,000.00	1,015,000.00	0.00	1,015,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7669	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,015,000.00	1,015,000.00	0.00	1,015,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,900,110.00)	(5,566,054.00)	(550,472.90)	(5,566,054.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,711,563.73	22,711,563.73		22,711,563.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,711,563.73	22,711,563.73		22,711,563.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,711,563.73	22,711,563.73		22,711,563.73		
2) Ending Balance, June 30 (E + F1e)			16,811,453.73	17,145,509.73		17,145,509.73		
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			2,246,852.96	2,246,852.96		2,246,852.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,564,800.77	14,898,656.77		14,898,656.77		
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,870,185.00	17,870,185.00	0.00	17,870,185.00	0.00	0.0%
5) TOTAL REVENUES			17,870,185.00	17,870,185.00	0.00	17,870,185.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,163,557.00	21,163,557.00	0.00	21,163,557.00	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			21,163,557.00	21,163,557.00	0.00	21,163,557.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(3,293,372.00)	(3,293,372.00)	0.00	(3,293,372.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,293,372.00)	(3,293,372.00)	0.00	(3,293,372.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,013,864.00	20,013,864.00		20,013,864.00	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)			20,013,864.00	20,013,864.00		20,013,864.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,013,864.00	20,013,864.00		20,013,864.00		
2) Ending Balance, June 30 (E + F1e)			16,720,492.00	16,720,492.00		16,720,492.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			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	16,720,492.00	16,720,492.00		16,720,492.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	135,000.00	135,000.00	23.35	135,000.00	0.00	0.0%
5) TOTAL, REVENUES			135,000.00	135,000.00	23.35	135,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-8999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			135,000.00	135,000.00	23.35	135,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			135,000.00	135,000.00	23.35	135,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,683,056.39	12,683,056.39		12,683,056.39	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)			12,683,056.39	12,683,056.39		12,683,056.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,683,056.39	12,683,056.39		12,683,056.39		
2) Ending Balance, June 30 (E + F1e)			12,818,056.39	12,818,056.39		12,818,056.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			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	12,818,056.39	12,818,056.39		12,818,056.39		
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,425,904.00	15,727,904.00	1,962,187.69	15,727,904.00	0.00	0.0%
5) TOTAL REVENUES			10,425,904.00	15,727,904.00	1,962,187.69	15,727,904.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	10,000.00	966.86	10,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,340,904.00	15,642,904.00	3,552,438.48	15,642,904.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			10,350,904.00	15,652,904.00	3,553,405.34	15,652,904.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			75,000.00	75,000.00	(1,591,217.65)	75,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			75,000.00	75,000.00	(1,591,217.65)	75,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,879,155.03	6,879,155.03		6,879,155.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,879,155.03	6,879,155.03		6,879,155.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,879,155.03	6,879,155.03		6,879,155.03		
2) Ending Net Position, June 30 (E + F1e)			6,954,155.03	6,954,155.03		6,954,155.03		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	6,954,155.03	6,954,155.03		6,954,155.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,100.00	4,100.00	0.62	4,100.00	0.00	0.0%
5) TOTAL REVENUES			4,100.00	4,100.00	0.62	4,100.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,100.00	4,100.00	0.62	4,100.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	4,100.00	4,100.00	300.00	4,100.00	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			(4,100.00)	(4,100.00)	(300.00)	(4,100.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(299.38)	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	336,611.47	336,611.47		336,611.47	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)			336,611.47	336,611.47		336,611.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			336,611.47	336,611.47		336,611.47		
2) Ending Net Position, June 30 (E + F1e)			336,611.47	336,611.47		336,611.47		
Components of Ending Net Position								
a) Net investment in Capital Assets		9796	0.00	333,541.19		0.00		
b) Restricted Net Position		9797	333,541.19	0.00		333,541.19		
c) Unrestricted Net Position		9790	3,070.28	3,070.28		3,070.28		



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	25,368.00	25,444.00	25,444.00	25,444.00	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	25,368.00	25,444.00	25,444.00	25,444.00	0.00	0%
<b>5. District Funded County Program ADA</b>						
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	18.00	18.00	18.00	18.00	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)	18.00	18.00	18.00	18.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	25,386.00	25,462.00	25,462.00	25,462.00	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>								
	87,790,299.65	72,214,877.95	75,703,967.71	81,522,086.83	69,558,896.35	57,213,844.09	89,663,517.86	86,482,545.15
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources								
Principal Apportionment	6,123,902.76	18,958,539.00	11,023,024.97	11,023,024.97	11,023,024.97	19,396,129.69	11,167,674.03	11,167,674.03
Property Taxes	1,213,104.04	1,037,141.83			845,315.77	29,614,317.61	3,546,756.00	5,345,968.00
Miscellaneous Funds								
Federal Revenue	156,925.02	540,731.17	1,719,431.66	121,937.41		2,724,312.00	2,356,315.00	1,939,345.00
Other State Revenue	650,151.00	7,204,521.03	2,212,905.68	1,235,191.64	82,916.00	1,909,345.00	1,954,367.00	2,100,165.00
Other Local Revenue	317,363.31	5,827,162.29	1,012,607.81	1,126,049.63	238,981.65	750,375.00	675,365.00	686,378.00
Interfund Transfers In								
All Other Financing Sources								
<b>TOTAL RECEIPTS</b>	8,461,446.13	20,733,459.08	23,903,484.15	13,506,203.65	12,190,238.39	54,394,479.30	19,700,477.03	21,238,930.03
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	284,769.46	1,561,008.07	10,548,957.25	10,889,071.86	11,485,364.48	11,485,364.48	11,485,364.48	11,485,364.48
Classified Salaries	555.01	2,017,158.90	3,100,358.66	3,955,933.31	3,641,834.90	3,641,834.90	3,641,834.90	3,641,834.90
Employee Benefits	862,602.45	794,312.68	2,681,959.85	6,455,207.15	6,680,604.10	6,680,604.10	6,680,604.10	6,680,604.10
Books and Supplies	158,865.48	877,770.51	2,299,414.72	2,508,451.04	689,830.58	689,830.58	689,830.58	689,830.58
Services	1,809,797.17	709,908.87	1,494,340.52	2,289,558.08	2,909,354.82	2,909,354.82	2,909,354.82	2,909,354.82
Capital Outlay	3,746.00		42,590.40	147,776.30	43,917.18	18,543.85	14,639.06	180,578.00
Other Outgo	196,000.00	(91,648.09)	95,483.77			210,582.00	(100,255.23)	
Interfund Transfers Out								
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>	3,316,335.57	5,865,512.94	20,263,105.17	25,845,999.74	25,406,988.88	25,661,488.06	25,325,277.50	25,602,205.94
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable	470,487.06	919,982.16	2,047,515.04	678,717.32	(237,892.35)	563,784.58	351,384.64	637,638.58
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
<b>SUBTOTAL</b>	470,487.06	919,982.16	2,047,515.04	678,717.32	(237,892.35)	563,784.58	351,384.64	637,638.58
Liabilities and Deferred Inflows								
Accounts Payable	21,208,962.60	834,787.70	(116,296.56)	536,678.04	(1,037,205.44)	381,478.33	450,735.21	
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
<b>SUBTOTAL</b>	21,208,962.60	834,787.70	(116,296.56)	536,678.04	(1,037,205.44)	381,478.33	450,735.21	0.00
Nonoperating								
Suspense Clearing	17,943.28	(11,464,050.64)	13,928.54	234,566.33	72,185.14	3,504,376.28	2,543,178.38	4,356,846.15
<b>TOTAL BALANCE SHEET ITEMS</b>	(20,720,532.26)	(11,378,856.38)	2,177,140.14	378,605.61	871,688.23	3,716,982.53	2,443,827.76	4,994,484.73
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
F. ENDING CASH (A + E)	(15,575,421.70)	3,489,089.76	5,816,119.12	(11,963,190.48)	(12,345,052.26)	32,449,673.77	(3,180,972.71)	631,208.82
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								
	72,214,877.95	75,703,967.71	81,522,086.83	69,558,896.35	57,213,844.09	89,663,517.86	86,482,545.15	87,113,753.97

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	87,113,753.97	92,682,558.60	100,587,231.51	97,715,223.43				
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources								
Principal Apportionment	19,386,129.69	11,167,674.03	11,167,674.03	19,990,798.04			156,706,148.00	156,706,148.00
Property Taxes	2,435,876.00	15,368,467.00	3,548,123.00	2,485,881.75			65,440,351.00	65,440,351.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	1,595,789.00	2,070,159.00	1,834,354.00	1,166,033.74	788,637.00		17,013,970.00	17,013,970.00
Other State Revenue	1,914,618.00	2,343,789.00	2,254,315.00	1,872,132.65	650,751.00		26,385,168.00	26,385,168.00
Other Local Revenue	536,189.00	723,480.00	745,362.00	608,662.31	273,543.00		13,521,489.00	13,521,489.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	25,878,601.69	31,673,549.03	19,549,828.03	26,123,508.49	1,712,931.00	0.00	279,067,136.00	279,067,136.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	11,485,364.48	11,485,364.49	11,485,364.49	11,485,364.49	11,485,364.49		126,652,087.00	126,652,087.00
Classified Salaries	3,641,834.90	3,641,834.90	3,641,834.90	3,641,834.90	3,641,834.90		41,450,519.98	41,450,519.98
Employee Benefits	6,680,604.10	6,680,604.10	6,680,604.10	6,680,604.10	6,680,604.10		70,919,519.03	70,919,519.03
Books and Supplies	689,830.58	689,830.58	689,830.58	689,830.58	689,830.58		12,052,976.97	12,052,976.97
Services	2,909,354.82	2,909,354.82	2,909,354.82	2,909,354.82	2,909,354.82		32,484,798.02	32,484,798.02
Capital Outlay	(95,735.00)	32,543.84	7,468.53		9,835.84		321,063.00	321,063.00
Other Outgo		(106,838.45)	198,500.00				538,569.00	538,569.00
Interfund Transfers Out				51,900.00			1,873,773.00	1,873,773.00
7600-7629				1,873,773.00				
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	25,311,253.88	25,332,694.28	25,612,957.42	27,332,661.89	25,416,824.73	0.00	286,293,306.00	286,293,306.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable	0.00	350,437.33	450,347.31	0.00	250,345.33		6,482,947.00	6,482,947.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	0.00	350,437.33	450,347.31	0.00	250,345.33	0.00	6,482,947.00	6,482,947.00
Liabilities and Deferred Inflows								
Accounts Payable	0.00	785,365.13	0.00	221,473.28	350,453.39		23,586,431.68	23,586,431.68
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	0.00	785,365.13	0.00	221,473.28	350,453.39	0.00	23,586,431.68	23,586,431.68
Nonoperating							0.00	0.00
Suspense Clearing	5,001,456.82	1,998,745.96	2,740,774.00	4,536,789.36	3,546,745.33		17,103,484.68	17,103,484.68
<b>TOTAL BALANCE SHEET ITEMS</b>	5,001,456.82	1,553,818.16	3,191,121.31	4,315,316.08	3,446,637.27	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	5,568,804.63	7,904,672.91	(2,872,008.08)	3,106,162.68	(20,257,286.46)	0.00	(7,226,170.00)	(7,226,170.00)
<b>F. ENDING CASH (A + E)</b>	92,682,558.60	100,587,231.51	97,715,223.43	100,821,386.11				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							80,584,129.65	80,584,129.65

Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	100,821,386.11	92,372,919.28	101,092,014.16	104,887,430.69	100,852,936.24	93,612,158.66	115,290,135.46	111,860,117.58
<b>B. RECEIPTS</b>								
LCOFF/Revenue Limit Sources								
Principal Apportionment	6,590,234.90	6,590,234.80	20,017,642.89	11,862,422.64	11,862,422.64	20,017,642.89	11,862,422.64	11,862,422.64
Property Taxes	2,543,718.32	2,200,157.76	3,945,343.33	2,753,789.28	3,154,369.78	21,457,371.51	3,857,168.22	3,945,135.42
Miscellaneous Funds								
Federal Revenue	815,183.09	850,461.33	1,025,184.33	1,100,465.78	950,999.36	1,011,451.78	1,022,185.65	948,675.36
Other State Revenue	1,712,143.39	1,834,678.33	1,945,375.33	2,018,226.31	1,854,364.33	1,601,451.33	1,543,784.33	1,945,744.33
Other Local Revenue	280,768.38	750,175.39	954,374.33	1,001,574.31	850,715.38	1,017,385.36	1,201,453.12	965,346.33
Interfund Transfers In								
All Other Financing Sources								
<b>TOTAL RECEIPTS</b>	11,912,043.08	12,225,707.61	27,887,920.21	18,736,478.32	18,672,871.49	45,105,302.87	19,487,013.96	19,087,324.08
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	540,026.10	1,637,162.69	11,265,609.84	11,265,609.84	11,265,609.84	11,265,609.84	11,265,609.84	11,265,609.84
Classified Salaries	5,856.39	2,234,413.62	3,661,394.82	3,661,394.82	3,661,394.82	3,661,394.82	3,661,394.82	3,661,394.82
Employee Benefits	1,023,331.48	925,085.04	6,756,642.68	6,756,642.68	6,756,642.68	6,756,642.68	6,756,642.68	6,756,642.68
Books and Supplies	249,164.73	760,729.46	652,215.62	652,215.62	652,215.62	652,215.62	652,215.62	652,215.62
Services	1,148,145.09	1,353,132.33	2,467,404.78	2,467,404.78	2,467,404.78	2,467,404.78	2,467,404.78	2,467,404.78
Capital Outlay			10,829.50		21,600.00		46,562.00	
Other Outgo	196,000.00	(91,646.09)	95,483.77				(100,255.23)	
Interfund Transfers Out								
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>	3,152,523.79	6,818,877.04	24,911,581.01	24,805,267.74	24,826,867.74	25,015,849.74	24,751,574.51	24,985,845.74
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds	671,346.38	2,134,375.33	1,454,378.33	594,467.31	643,713.33	(134,675.33)	(375,478.33)	585,463.33
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	671,346.38	2,134,375.33	1,454,378.33	594,467.31	643,713.33	(134,675.33)	(375,478.33)	585,463.33
Liabilities and Deferred Inflows								
Accounts Payable								
Due To Other Funds	18,543,647.85	365,785.33	846,753.33	(1,254,364.33)	375,748.33	431,175.33	333,157.33	
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	18,543,647.85	365,785.33	846,753.33	(1,254,364.33)	375,748.33	431,175.33	333,157.33	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	671,346.38	2,134,375.33	1,454,378.33	594,467.31	643,713.33	(134,675.33)	(375,478.33)	585,463.33
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>	100,821,386.11	92,372,919.28	101,092,014.16	104,887,430.69	100,852,936.24	93,612,158.66	115,290,135.46	111,860,117.58
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	110,903,905.40	119,015,796.19	115,904,881.34	111,815,999.24				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	20,017,642.89	11,862,422.64	11,862,422.64	20,017,642.79			164,425,577.00	164,425,577.00
Property Taxes	3,953,654.33	12,385,471.22	2,943,578.82	2,900,593.21			65,440,351.00	65,440,351.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	1,098,194.38	1,264,846.33	854,613.28	1,378,678.33	980,187.00		13,211,101.00	13,211,101.00
Other State Revenue	1,700,145.33	1,645,375.33	1,754,465.33	1,888,467.33	813,642.00		22,257,863.00	22,257,863.00
Other Local Revenue	1,257,485.33	1,025,134.25	953,456.18	1,376,980.64	235,751.00		11,860,570.00	11,860,570.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	27,937,072.26	28,183,249.77	18,368,336.05	27,582,362.30	2,029,580.00	0.00	277,195,462.00	277,195,462.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	11,265,609.84	11,265,609.84	11,265,609.84	11,265,609.84	11,265,609.81		126,098,897.00	126,098,897.00
Classified Salaries	3,661,394.82	3,661,394.82	3,661,394.82	3,661,394.82	3,661,394.79		42,515,613.00	42,515,613.00
Employee Benefits	6,758,642.68	6,758,642.68	6,758,642.68	6,758,642.68	6,758,642.68		76,293,486.00	76,293,486.00
Books and Supplies	652,215.62	652,215.62	652,215.62	652,215.62	652,215.62		8,184,266.00	8,184,266.00
Services	2,467,404.78	2,467,404.78	2,467,404.78	2,467,404.78	2,467,404.78		29,642,730.00	29,642,730.00
Capital Outlay		38,825.00			37,643.50		155,460.00	155,460.00
Other Outgo	(95,735.00)	(106,838.45)	198,500.00	51,900.00			538,569.00	538,569.00
Interfund Transfers Out							1,872,964.00	1,872,964.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	24,709,592.74	24,737,254.29	25,003,767.74	26,730,131.74	24,842,911.18	0.00	285,301,985.00	285,301,985.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable	(123,457.33)	546,178.33	600,711.83		854,361.39		7,451,384.37	7,451,384.37
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	(123,457.33)	546,178.33	600,711.83	0.00	854,361.39	0.00	7,451,384.37	7,451,384.37
Liabilities and Deferred Inflows								
Accounts Payable	(6,351.78)	651,743.33		891,375.33			21,435,834.36	21,435,834.36
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	(6,351.78)	651,743.33	0.00	891,375.33		0.00	21,435,834.36	21,435,834.36
Nonoperating							0.00	0.00
Suspense Clearing	5,001,456.82	(6,451,345.33)	1,945,687.96	2,059,461.33	1,114,681.43		13,984,450.01	13,984,450.01
<b>TOTAL BALANCE SHEET ITEMS</b>	4,884,351.27	(6,556,910.33)	2,546,349.59	1,168,086.00	1,711,878.49	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	8,111,890.79	(3,110,914.85)	(4,088,882.10)	2,000,318.56	(21,101,452.69)	0.00	(8,106,523.00)	(8,106,523.00)
<b>F. ENDING CASH (A + E)</b>	119,015,796.19	115,904,881.34	111,815,999.24	113,816,315.80				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							92,714,863.11	92,714,863.11

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2017-18)	District Regular	25,368.00	25,444.00		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>25,368.00</b>	<b>25,444.00</b>	<b>0.3%</b>	<b>Met</b>
1st Subsequent Year (2018-19)	District Regular	25,469.00	25,469.00		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>25,469.00</b>	<b>25,469.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)	District Regular	25,545.00	25,545.00		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>25,545.00</b>	<b>25,545.00</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	28,163	26,242		
Charter School	0	0		
<b>Total Enrollment</b>	<b>28,163</b>	<b>26,242</b>	<b>0.3%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	26,268	26,268		
Charter School	0	0		
<b>Total Enrollment</b>	<b>26,268</b>	<b>26,268</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	26,346	26,346		
Charter School	0	0		
<b>Total Enrollment</b>	<b>26,346</b>	<b>26,346</b>	<b>0.0%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	25,188	26,182	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>25,188</b>	<b>26,182</b>	<b>96.2%</b>
Second Prior Year (2015-16)			
District Regular	25,113	26,115	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>25,113</b>	<b>26,115</b>	<b>96.2%</b>
First Prior Year (2016-17)			
District Regular	25,128	26,075	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>25,128</b>	<b>26,075</b>	<b>96.4%</b>
		Historical Average Ratio:	96.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form A, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	25,444	26,242		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>25,444</b>	<b>26,242</b>	<b>97.0%</b>	<b>Not Met</b>
1st Subsequent Year (2018-19)				
District Regular	25,469	26,268		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>25,469</b>	<b>26,268</b>	<b>97.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2019-20)				
District Regular	25,545	26,346		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>25,545</b>	<b>26,346</b>	<b>97.0%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

District has a goal to improve enrollment to ADA ratio by 0.5% above the 2016-17 ration (.05% + 96.5% = 97%)



**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2017-18)	221,709,082.00		
1st Subsequent Year (2018-19)	230,525,721.00	229,865,928.00	-0.3%	Met
2nd Subsequent Year (2019-20)	237,603,590.00	236,616,367.00	-0.4%	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	142,464,371.65	161,876,109.16	88.0%
Second Prior Year (2015-16)	161,584,789.48	181,171,546.45	89.2%
First Prior Year (2016-17)	169,743,299.83	189,185,692.12	89.7%
	Historical Average Ratio:		89.0%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	179,541,704.00	202,427,967.00	88.7%	Met
1st Subsequent Year (2018-19)	187,001,613.00	207,436,750.00	90.1%	Met
2nd Subsequent Year (2019-20)	195,781,874.00	216,088,906.00	90.6%	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 budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	13,709,082.00	17,013,970.00	24.1%	Yes
1st Subsequent Year (2018-19)	13,211,101.00	13,211,101.00	0.0%	No
2nd Subsequent Year (2019-20)	13,223,781.00	13,223,781.00	0.0%	No

Explanation:  
(required if Yes)

Projected 2017-18 reflects budgeted prior year carry-over.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	22,131,824.00	26,385,168.00	19.2%	Yes
1st Subsequent Year (2018-19)	22,217,863.00	22,257,863.00	0.2%	No
2nd Subsequent Year (2019-20)	22,273,216.00	22,313,216.00	0.2%	No

Explanation:  
(required if Yes)

Projected 2017-18 reflects budgeted prior year carry-over and additional one time discretionary fund (for computers).

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	11,860,570.00	13,521,499.00	14.0%	Yes
1st Subsequent Year (2018-19)	11,860,570.00	11,860,570.00	0.0%	No
2nd Subsequent Year (2019-20)	11,860,570.00	11,860,570.00	0.0%	No

Explanation:  
(required if Yes)

Projected 2017-18 reflects budgeted prior year carry over.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	6,947,809.00	12,052,977.00	73.5%	Yes
1st Subsequent Year (2018-19)	6,961,370.00	8,184,266.00	17.6%	Yes
2nd Subsequent Year (2019-20)	6,553,637.00	7,776,533.00	18.7%	Yes

Explanation:  
(required if Yes)

Projected 2017-18 reflects budgeted prior year carry-over. 2017-18, 2018-19 and 2019-20 reflect computer allocations.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	29,395,200.00	32,484,798.00	10.5%	Yes
1st Subsequent Year (2018-19)	29,642,730.00	29,642,730.00	0.0%	No
2nd Subsequent Year (2019-20)	29,902,475.00	29,902,475.00	0.0%	No

Explanation:  
(required if Yes)

Projected 2017-18 reflects budgeted prior year carry-overs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	47,701,476.00	56,920,637.00	19.3%	Not Met
1st Subsequent Year (2018-19)	47,289,534.00	47,329,534.00	0.1%	Met
2nd Subsequent Year (2019-20)	47,357,567.00	47,397,567.00	0.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	36,343,009.00	44,537,775.00	22.5%	Not Met
1st Subsequent Year (2018-19)	36,604,100.00	37,826,996.00	3.3%	Met
2nd Subsequent Year (2019-20)	36,456,112.00	37,679,008.00	3.4%	Met

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

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

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

Explanation:  
Federal Revenue  
(linked from 6A  
if NOT met)

Projected 2017-18 reflects budgeted prior year carry-over.

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

Projected 2017-18 reflects budgeted prior year carry-over and additional one time discretionary fund (for computers).

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

Projected 2017-18 reflects budgeted prior year carry over.

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

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

Projected 2017-18 reflects budgeted prior year carry-over. 2017-18, 2018-19 and 2019-20 reflect computer allocations.

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

Projected 2017-18 reflects budgeted prior year carry-overs.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	8,272,667.00	8,541,602.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		8,541,602.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.7%	8.9%	3.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.2%	3.0%	1.1%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(7,085,410.00)	203,442,967.00	3.5%	Met
1st Subsequent Year (2018-19)	(8,106,062.00)	208,451,750.00	3.9%	Not Met
2nd Subsequent Year (2019-20)	(9,919,746.00)	217,083,906.00	4.6%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The Board of Education is aware of the deficit spending pattern and will address the problem in a future solvency plan.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2017-18)	50,628,753.40	Met
1st Subsequent Year (2018-19)	42,522,230.40	Met
2nd Subsequent Year (2019-20)	32,602,367.40	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	100,821,386.11	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	25,444	25,469	25,545
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): Foothill SELPA

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-8540, objects 7211-7213 and 7221-7223)	5,310,882.00	5,310,882.00	5,310,882.00

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	286,293,306.00	285,301,985.00	293,933,797.00
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)	286,293,306.00	285,301,985.00	293,933,797.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,588,799.18	8,559,059.55	8,818,013.91
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,588,799.18	8,559,059.55	8,818,013.91



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,588,800.00	8,559,060.00	8,818,014.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	27,640,936.73	16,717,214.73	1,059,328.73
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	36,229,736.73	25,276,274.73	9,877,342.73
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.65%	8.86%	3.36%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,588,799.18</b>	<b>8,559,059.55</b>	<b>8,818,013.91</b>
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2017-18)	(39,023,663.00)	(39,023,663.00)	0.0%	0.00	Met
1st Subsequent Year (2018-19)	(38,951,659.00)	(38,951,659.00)	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	(38,898,170.00)	(38,898,170.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	1,873,773.00	1,873,773.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	1,872,964.00	1,872,964.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	1,872,950.00	1,872,950.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

DATA ENTRY: If Budget Adoption data exist (Form 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	23	Property Taxes	Measure K and Measure S	225,213,690
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

City of Glendale Loan	6	Central RDA Funds	7439	1,302,035
CREBS (Old)	13	Fund 40.1 (RDA Funds)	7439	4,069,483
CREBS (New)	17	Fund 401. (RDA Funds)	7439	10,734,000
<b>TOTAL:</b>				<b>241,319,208</b>

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	16,440,057	13,457,723	14,398,498	14,733,095
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
City of Glendale Loan	177,000	195,999	216,000	237,000
CREBS (Old)	483,520	474,478	465,310	456,039
CREBS (New)	0	735,396	864,878	867,524
<b>Total Annual Payments:</b>	<b>17,100,577</b>	<b>14,863,596</b>	<b>15,944,686</b>	<b>16,293,658</b>
<b>Has total annual payment increased over prior year (2016-17)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CSI, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	52,679,613.00	52,679,613.00
b. OPEB unfunded actuarial accrued liability (UAAL)	52,679,613.00	52,679,613.00

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

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2016	Jul 01, 2016

3. OPEB Contributions

	Budget Adoption (Form 01CSI, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	6,324,338.00	6,324,338.00
1st Subsequent Year (2018-19)	6,324,338.00	6,324,338.00
2nd Subsequent Year (2019-20)	6,324,338.00	6,324,338.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	2,276,887.00	2,296,935.00
1st Subsequent Year (2018-19)	2,280,000.00	2,280,000.00
2nd Subsequent Year (2019-20)	2,280,000.00	2,280,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	2,500,000.00	2,500,000.00
1st Subsequent Year (2018-19)	2,500,000.00	2,500,000.00
2nd Subsequent Year (2019-20)	2,500,000.00	2,500,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	168	168
1st Subsequent Year (2018-19)	168	168
2nd Subsequent Year (2019-20)	168	168

4. Comments:

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

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

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

No
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b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

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

n/a
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2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

4. Comments:

Health and Welfare is fully insured. Workers comp is currently "dollar-one" coverage. Pre 2005 Workers comp are self insured. Vision and dental are self insured (minor programs). Property Liability is in a JPA.
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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,290.0	1,295.0	1,299.0	1,302.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

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

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits	1,305,899		
	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**

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	21,700,000	23,653,000	25,606,000
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	4.1%	9.0%	9.0%

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

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

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,400,000	1,400,000	1,400,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	900.0	900.0	900.0	900.0

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

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

**Negotiations Settled Since Budget Adoption**

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

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

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

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

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement			
% change in salary schedule from prior year or			

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

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

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
11,400,000	12,426,000	13,520,000
Varies	Varies	Varies
4.1%	9.0%	9.0%

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

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

No		
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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
400,000	400,000	400,000
1.0%	1.0%	1.0%

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

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

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

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

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

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

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

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

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	190.0	195.0	195.0	195.0

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

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

	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**

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes	Yes
Total cost of H&W benefits	3,500,000	3,815,000	4,130,000
Percent of H&W cost paid by employer	Varies	Varies	Varies
Percent projected change in H&W cost over prior year	4.1%	9.0%	9.0%

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes	Yes
Cost of step & column adjustments	250,000	250,000	250,000
Percent change in step and column over prior year	1.0%	1.0%	1.0%

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No	No
Total cost of other benefits	0	0	0
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.

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**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)

Line 9A - New CBO.

**End of School District First Interim Criteria and Standards Review**