



## Second Interim Financial Report Submission Checklist

District Name: Palo Verde Unified School DistrictContact Name: Meliton Sanchez Phone Number: 760-922-4164Second Interim Certification: ☒ Positive ☐ Qualified ☐ Negative*(Please forward three hard copies of these documents, and a .pdf copy, if certification is qualified or negative)**(Please forward one hard copy of these documents, and a .pdf copy, if certification is positive)***Indicate a check mark by each included item:**

- ☒ Board Agenda Item
- ☐ Board Narrative *(include PowerPoint presentation, if available)*
- ☒ Form MYPI, Multi-Year Financial Projections, or equivalent  
*(for the current & two subsequent years, in unrestricted/restricted/combined format)*
- N/A ☐ Multi-Year Financial Projections for the Special Reserve Fund (Fund 17)  
*(if Fund 17 included in reserve for economic uncertainties, objects 9789 & 9790)*
- ☒ Detailed Multi-Year Assumptions *(Attachment)*
- ☐ Summary of Assumptions *(Attachment)*
- N/A ☐ Detailed list of reductions supporting MYP *(if applicable)*
- ☒ Form 01, Statement of Revenues, Expenditures, and Changes in Fund Balance  
*(unrestricted/restricted/combined General Fund)*
- ☒ Form CI, Interim Certification *(with original signature)*
- ☒ Form AI, Average Daily Attendance
- ☐ LCFF Calculation (FCMAT) Electronic Version
- ☒ Form CSI, Criteria and Standards
- ☒ Form CASH, or equivalent cash flow for the period of July 2017 through December 2018
- ☒ Cash Survey *(Attachment)*
- ☒ Collective Bargaining Agreement Survey *(Attachment)*
- ☒ Technical Review Checklist *(2017-18 Projected Totals)*
- ☒ Other SACS Fund Forms
- N/A ☐ Copies of Budget Resolutions for Approval
- ☐ Official Export from the SACS2017ALL software *(submit via email)*

**Corona-Norco USD and Moreno Valley USD only**

- ☐ Financial Summary/Budget Report by fund, for periods ending January 31, and February 28, 2018, including total revenues, expenditures, sources, and uses plus beginning and ending balances for ALL funds. Our office needs to verify SACS reports that are provided.
- ☐ General Ledger Recap for ALL funds, for periods ending January 31 and February 28, 2018.
- ☐ Historical Cash Flow Ledgers for General Fund, for periods ending January 31 and February 28, 2018.
- ☐ The most recent cash reconciliations for all treasurer funds.

All of the above were board reviewed and approved at the March 6, 2018 board meeting.Signature: Meliton Sanchez Date: 3/6/18Please submit this checklist with the items indicated above on or before March 19, 2018.

**Governing Board Regular Meeting**

**Palo Verde USD**

**March 06, 2018 5:00PM**

**To be held in the District Administrative Center 295 North First Street Blythe,  
CA 92225 Closed Session 5:00 PM Open Session 6:00 PM**

**A. OPEN SESSION**

**A.1. Call to Order**

**A.2. Roll Call**

**Quick Summary / Abstract:**

Mr. Samuel Burton, Member  
Dr. Norm Guith, Member  
Ms. Martha Gutierrez, Clerk  
Mr. Alfonso Hernandez, President  
Mrs. Jamey Mullion, Vice-President

**B. PUBLIC COMMENT/ HEARING SESSION**

**B.1. Public Comment/ Hearing Session**

**Quick Summary / Abstract:**

Session limited to comments/ hearing pertaining to agenda items at this time. See "Hearing Session" item below for guidelines.

**C. CLOSED SESSION**

**C.1. To Consider the discipline, dismissal, release or reassignment of a Public Employee(s)**

**Quick Summary / Abstract:**

Pursuant to Government Code Section 54957, the Board will consider the discipline, dismissal, release or reassignment of a public employee(s).

**C.2. Personnel Matters**

**Quick Summary / Abstract:**

Pursuant to Government Code Section 54957, the Board will discuss personnel matters.

A. Personnel Report

**C.3. Labor Negotiations**

**Quick Summary / Abstract:**

Pursuant to Government Code Section 54957.6, Mr. Jeremy James, Director of Human Resources, will discuss with the Governing Board the current status of negotiations with PVTa, CSEA and Teamsters Local 542.

**D. RECONVENE TO OPEN SESSION**

**E. PLEDGE OF ALLEGIANCE**

**F. MOMENT OF SILENCE**

**G. REPORT ON ACTION TAKEN IN CLOSED SESSION**

## **H. ADOPTION OF AGENDA**

## **I. PROGRAMS AND PRESENTATIONS**

### **I.1. Presentation: Monthly Attendance Trophy**

#### **Quick Summary / Abstract:**

Mr. Meliton Sanchez, Director of Business Services, will present the monthly attendance trophy.

### **I.2. Presentation: 2017-2018 Second Interim Report**

#### **Quick Summary / Abstract:**

Mr. Meliton Sanchez, Director of Business Services, will present to the Governing Board regarding the PVUSD 2017-2018 Second Interim Report.

## **J. HEARING SESSION**

### **J.1. Hearing Session**

#### **Quick Summary / Abstract:**

This is an opportunity for community members to address the Board on agenda and non-agenda items. Those wishing to speak are to complete the form located on the back table and present it to the secretary prior to the meeting. Speakers are limited to three minutes each and each subject to twenty minutes except by consent of the Governing Board.

Neither Board members nor staff members will respond during the public hearing. Speakers who ask questions will be informed by the President that responses may be referred to the Superintendent for investigation or resolution. Speaking time is limited to three minutes per speaker, twenty minutes total.

If necessary answers will be given:

- a. by telephone after research
- b. by mail after research
- c. at the next regular meeting of the Governing Board as an agenda item

The Board also would like to remind anyone who wishes to lodge a complaint against a District employee that there is an existing Board adopted policy in effect specifically for this purpose. This policy contains a comprehensive procedure for reviewing and investigating public complaints, which includes a right of appeal to the Board.

This process provides a much more thorough opportunity for the complainant and the employee to be heard and the merits of the complaint to be properly investigated. Anyone who wishes to receive a copy of this policy may contact the Superintendent's Office.

## **K. REPORTS AND COMMUNICATIONS**

### **K.1. Board Member Report**

**Quick Summary / Abstract:**

The Governing Board will report on recent activities and items of interest.

**K.2. Student Board Member Report**

**Quick Summary / Abstract:**

Miss Fritzi Ledesma, Student Board Member, will report on recent activities and items of interest.

**K.3. Superintendent's Report**

**Quick Summary / Abstract:**

Dr. Charles Bush, Superintendent, will report on recent activities and items of interest.

**K.4. Reports of Associations**

**Quick Summary / Abstract:**

Representatives from local PVTa, CSEA and Teamsters 542 may make presentations on their respective organizations at this time.

**L. CONSENT ITEMS**

**Quick Summary / Abstract:**

Items listed under the consent calendar motions are considered to be routine and are acted on by the Governing Board in one motion. There is no discussion of these items prior to the Board vote unless a member of the Board requests specific items be discussed and/or removed from the consent agenda. It is understood that Administration recommends approval of all consent items. Each item on the consent agenda approved by the Governing Board shall be deemed to have been considered in full and adopted as recommended.

**L.1. Minutes**

**Quick Summary / Abstract:**

The Superintendent's Office submits to the Governing Board for approval the minutes from the Regular Meeting held on February 20, 2018:

**Attachments:**

Minutes 2-20-18

**L.2. Personnel Report #2017-18-12**

**Quick Summary / Abstract:**

The Personnel Services Department submits to the Governing Board for approval the current Personnel Report.

**Attachments:**

Personnel Report 3/6/18

**L.3. Approval: Revised Winter Submission of the Consolidated Application**

**Quick Summary / Abstract:**

The Curriculum and Instruction Department submits to the Governing Board for approval a revision to the to the Winter Submission of the Consolidated Application. The original application was approved at the February 20, 2018 regular meeting of the Board of Trustees. A revision to the Title I school allocations was completed and the application was submitted to the California Department of Education on February 26, 2018, adhering to the February 28, 2018 submission deadline.

**Attachments:**

Revision Winter CONAPP February 2018

**M. ACTION ITEMS**

**M.1. Approval: 2017-2018 Second Interim Report**

**Quick Summary / Abstract:**

The Business Services Department submits to the Governing Board for approval the 2017-2018 Second Interim Report which reflects the District's projected financial condition through January 31, 2018. The purpose of the Multi-Year Projection is to provide sufficient evidence that the District will or will not be able to meet its financial obligation and fiduciary responsibility. A copy of the report will be on display in the District Board Room located at 295 N. First Street.

**Attachments:**

17/18 Second Interim Report

**M.2. Approval: Secondary Science Textbook Adoption**

**Quick Summary / Abstract:**

The Curriculum and Instruction Department submits to the Governing Board for second reading and final approval of three (3) secondary Science textbooks. "Physics," 1998 Edition published by Prentice Hall, "Environmental Science," 2003 Edition published by Pearson, and "Introduction to Veterinary Science" 2009 Edition published by Delmar Cengage Learning, are currently in use at Palo Verde Valley High School and have been on display in the District Office Board Room since February 6, 2018, for Community Review. We recommend adoption of the textbooks as presented.

**M.3. Approval: Secondary Mathematics Textbook Adoption**

**Quick Summary / Abstract:**

The Curriculum and Instruction Department submits to the Governing Board for second reading and final approval of two (2) secondary Mathematics textbooks. "Single Variable Calculus Early Transcendentals," 8th Edition 2016 published by Cengage Learning, and "Consumer Mathematics," 2006 Edition published by AGS Publishing are currently in use at Palo Verde Valley High School and Twin Palms Continuation High School, and have been on display in the District Office Board Room since February 6, 2018 for Community Review. We recommend adoption of the textbooks as

presented.

**M.4. Renewal of Contract Approval: Conterra Wireless Broadband, LLC**  
**Quick Summary / Abstract:**

The Technology Department submits to the Governing Board for approval a renewal of contract with Conterra Wireless Broadband, LLC to provide services for the Wide Area Network (WAN). This is an e-rate redeemable service contract; the District portion of the cost is 20% of the total amount including tax. The term of this contract is July 1, 2018 through June 30, 2023 (5 years).

Expense: \$15,104/yr x 5yrs = \$75,520 (District portion)

Funding: Resource 0000 LCFF

**Attachments:**

Conterra Service Contract

**M.5. Renewal of Contract Approval: Frontier Communications for Ethernet Internet Access (EIA) Services**  
**Quick Summary / Abstract:**

The Technology Department submits to the Governing Board for approval a renewal of contract with Frontier Communications to provide Ethernet Internet Access (EIA) Services. This is an e-rate redeemable service contract; the District portion of the cost is 20% of the total amount including tax. The term of this contract is July 1, 2018 through June 30, 2022 (4 years).

Expense: \$4,560/yr x 4yrs = \$18,240 (District portion)

Funding: Resource 1100 Lottery

**Attachments:**

Frontier Internet Service Contract

**M.6. Approval of Contract: Frontier Communications for Business Local and Long Distance Services**  
**Quick Summary / Abstract:**

The Technology Department submits to the Governing Board for approval a contract with Frontier Communications to provide Business Local and Long Distance phone services. The term of this contract is July 1, 2018 through June 30, 2021 (3 years).

**Local Services:**

\$16,680/yr x 3 years = \$50,040

**Long Distance Services:**

10,000 min. @ \$250/ month; overage of \$0.035/ min

Funding: Resource 1100 Lottery

**Attachments:**

Frontier Local & LD Services

**M.7. Second Reading and Approval: Updated BP 3100 Budget**

**Quick Summary / Abstract:**

The Superintendent's Office submits to the Governing Board for second reading and approval updated board policy 3100 Budget. Per CSBA, the policy has been updated to reflect new law (SB 751) which provides that, if the amount of monies in the state Public School System Stabilization Account is three percent or more of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes, the district's combined assigned or unassigned ending general fund balance must not exceed 10 percent of those funds in the immediately following fiscal year, unless the district is a basic aid district, is a district with average daily attendance of 2,500 or less, or is exempted by the county superintendent of schools under extraordinary fiscal circumstances.

**Attachments:**

BP 3100

**M.8. Second Reading and Approval: Updated BP 5144 Discipline**

**Quick Summary / Abstract:**

The Superintendent's Office submits to the Governing Board for second reading and approval updated board policy 5144 Discipline. Per CSBA, the policy has been updated to reflect new law (SB 250) which requires districts to ensure that any discipline imposed on a student does not result in the denial or delay of a nutritionally adequate meal to the student.

**Attachments:**

BP 5144

**N. DISCUSSION/INFORMATION ITEMS**

**N.1. First Reading and Discussion: Updated BB 9224 Oath or Affirmation**

**Quick Summary / Abstract:**

The Superintendent's Office submits to the Governing Board for first reading and discussion updated board bylaw 9224 Oath or Affirmation. The bylaw has been updated to reflect current law and district practice.

**Attachments:**

BB 9224

**N.2. First Reading and Discussion: Adoption of BP 5113.12 District School Attendance Review Board**

**Quick Summary / Abstract:**

The Superintendent's Office submits to the Governing Board for first reading and discussion adoption of board policy 5113.12 District School Attendance

Review Board. Per CSBA, the policy is being added for use by districts that have established their own local school attendance review board (SARB), and reflect the basic purposes, functions, and operations of the SARB.

**Attachments:**

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BP 5113.12

**N.3. First Reading and Discussion: Updated BP 5144.1 Suspension and Expulsion/ Due Process**

**Quick Summary / Abstract:**

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The Superintendent's Office submits to the Governing Board for first reading and discussion updated board policy 5144.1 Suspension and Expulsion/ Due Process. Per CSBA, the policy has been updated to add homeless students as one of the numerically significant student groups for whom the district must monitor suspension/expulsion data, and to add board review of disaggregated suspension/ expulsion data for the purpose of identifying any disparities in the imposition of discipline.

**Attachments:**

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BP 5144.1

**N.4. First Reading and Discussion: Updated BP 5113.1 Chronic Absence and Truancy**

**Quick Summary / Abstract:**

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The Superintendent's Office submits to the Governing Board for first reading and discussion updated board policy 5113.1 Chronic Absence and Truancy. Per CSBA, the policy has been updated to reflect the inclusion of a chronic absence indicator in the California School Dashboard effective in the fall of 2018, add examples of interventions for attendance problems, and delete section on "School Attendance Review Board" since that material is now covered in BP/AR 5113.12 - District School Attendance Review Board.

**Attachments:**

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BP 5113.1

**N.5. First Reading and Discussion: Updated BP 6170.1 Transitional Kindergarten**

**Quick Summary / Abstract:**

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The Superintendent's Office submits to the Governing Board for first reading and discussion updated board policy 6170.1 Transitional Kindergarten. Per CSBA, the policy has been updated to reflect new law (AB 99, 2017) which permits districts to maintain transitional kindergarten classes for different lengths of time during the school day, either at the same or different school sites, provided that the length of the school day complies with legal requirements related to the minimum and maximum length of the school day.

**Attachments:**

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BP 6170.1



**N.6. First Reading and Discussion: Updated BP 6020 Parent Involvement Quick Summary / Abstract:**

The Superintendent's Office submits to the Governing Board for first reading and discussion updated board policy 6020 Parent Involvement. Per CSBA, the policy has been updated to reflect requirements for parent involvement in schools receiving federal Title I, Part A funding, as amended by the Every Student Succeeds Act, including expanding activities to include engagement of family members. The policy also reflects parent involvement as a state priority that must be addressed in the district's LCAP.

**Attachments:**

BP 6020

**N.7. Information: Head Start Monthly Expenditure Reports for November and December 2017, and January, 2018**

**Quick Summary / Abstract:**

Palo Verde Head Start submits to the Governing Board for information and review the final monthly expenditure reports for the months of November and December 2017, and January, 2018.

**Attachments:**

Monthly Expenditure Reports

**O. OTHER BUSINESS**

**P. FUTURE AGENDA ITEMS**

**Q. ADJOURNMENT**

**R. CALENDAR**

**R.1. Next Meeting**

**Quick Summary / Abstract:**

Regular Meeting: Tuesday, March 20, 2018  
5:00 PM - Closed Session/ 6:00 PM - Open Session  
District Administration Center  
295 North First Street, Blythe, California 92225

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	28,364,117.00	6.19%	30,120,478.00	2.48%	30,866,224.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	948,997.00	42.75%	1,354,684.00	-61.02%	528,023.00
4. Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,435,502.12)	48.88%	(3,625,900.00)	3.61%	(3,756,874.00)
6. Total (Sum lines A1 thru A5c)		26,877,611.88	3.62%	27,849,262.00	-0.76%	27,637,373.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,118,542.34		11,314,011.34
b. Step & Column Adjustment				195,469.00		195,469.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,118,542.34	1.76%	11,314,011.34	1.73%	11,509,480.34
2. Classified Salaries						
a. Base Salaries				4,082,476.79		4,119,697.79
b. Step & Column Adjustment				37,221.00		37,221.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,082,476.79	0.91%	4,119,697.79	0.90%	4,156,918.79
3. Employee Benefits	3000-3999	6,721,324.28	4.81%	7,044,297.00	4.58%	7,367,269.00
4. Books and Supplies	4000-4999	1,102,940.33	14.48%	1,262,666.00	10.30%	1,392,666.00
5. Services and Other Operating Expenditures	5000-5999	3,128,975.28	-2.57%	3,048,715.00	0.91%	3,076,326.00
6. Capital Outlay	6000-6999	450.00	0.00%	450.00	0.00%	450.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,996.00)	0.00%	(50,996.00)	0.00%	(50,996.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	1,200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		26,103,713.02	2.43%	26,738,841.13	7.16%	28,652,114.13
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		773,898.86		1,110,420.87		(1,014,741.13)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,873,781.63		4,647,680.49		5,758,101.36
2. Ending Fund Balance (Sum lines C and D1)		4,647,680.49		5,758,101.36		4,743,360.23
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	127,000.00		168,000.00		168,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	3,400,978.49		2,322,988.00		75,621.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,119,702.00		1,102,341.00		1,163,668.00
2. Unassigned/Unappropriated	9790	0.00		2,164,772.36		3,336,071.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,647,680.49		5,758,101.36		4,743,360.23

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,119,702.00		1,102,341.00		1,163,668.00
c. Unassigned/Unappropriated	9790	0.00		2,164,772.36		3,336,071.23
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	0.00		0.00		
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		1,119,702.00		3,267,113.36		4,499,739.23
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,931,340.83	-15.04%	3,340,052.00	0.00%	3,340,052.00
3. Other State Revenues	8300-8599	1,488,744.00	0.00%	1,488,744.00	0.00%	1,488,744.00
4. Other Local Revenues	8600-8799	1,398,446.00	-2.32%	1,365,975.00	0.00%	1,365,975.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,435,502.12	48.88%	3,625,900.00	3.61%	3,756,874.00
6. Total (Sum lines A1 thru A5c)		9,254,032.95	6.12%	9,820,671.00	1.33%	9,951,645.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,884,296.97		2,897,786.97
b. Step & Column Adjustment				46,935.00		46,935.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(33,445.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,884,296.97	0.47%	2,897,786.97	1.62%	2,944,721.97
2. Classified Salaries						
a. Base Salaries				2,123,176.28		2,075,283.28
b. Step & Column Adjustment				22,939.00		22,939.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,832.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,123,176.28	-2.26%	2,075,283.28	1.11%	2,098,222.28
3. Employee Benefits	3000-3999	3,538,802.04	1.59%	3,594,954.00	2.92%	3,700,041.00
4. Books and Supplies	4000-4999	1,317,135.38	-63.32%	483,186.00	0.00%	483,186.00
5. Services and Other Operating Expenditures	5000-5999	1,037,735.34	-26.66%	761,109.00	-5.78%	717,121.00
6. Capital Outlay	6000-6999	228,819.00	-54.63%	103,819.00	0.00%	103,819.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,715.00	0.00%	38,715.00	0.00%	38,715.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	50,996.00	0.00%	50,996.00	0.00%	50,996.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,219,676.01	-10.82%	10,005,849.25	1.31%	10,136,822.25
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,965,643.06)		(185,178.25)		(185,177.25)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,701,861.03		736,217.97		551,039.72
2. Ending Fund Balance (Sum lines C and D1)		736,217.97		551,039.72		365,862.47
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	736,217.97		551,039.72		365,862.47
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		736,217.97		551,039.72		365,862.47
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<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.						
In 18-19, we spent prior year carry over.						

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	28,364,117.00	6.19%	30,120,478.00	2.48%	30,866,224.00
2. Federal Revenues	8100-8299	3,931,340.83	-15.04%	3,340,052.00	0.00%	3,340,052.00
3. Other State Revenues	8300-8599	2,437,741.00	16.64%	2,843,428.00	-29.07%	2,016,767.00
4. Other Local Revenues	8600-8799	1,398,446.00	-2.32%	1,365,975.00	0.00%	1,365,975.00
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)		36,131,644.83	4.26%	37,669,933.00	-0.21%	37,589,018.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,002,839.31		14,211,798.31
b. Step & Column Adjustment				242,404.00		242,404.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(33,445.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,002,839.31	1.49%	14,211,798.31	1.71%	14,454,202.31
2. Classified Salaries						
a. Base Salaries				6,205,653.07		6,194,981.07
b. Step & Column Adjustment				60,160.00		60,160.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,832.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,205,653.07	-0.17%	6,194,981.07	0.97%	6,255,141.07
3. Employee Benefits	3000-3999	10,260,126.32	3.70%	10,639,251.00	4.02%	11,067,310.00
4. Books and Supplies	4000-4999	2,420,075.71	-27.86%	1,745,852.00	7.45%	1,875,852.00
5. Services and Other Operating Expenditures	5000-5999	4,166,710.62	-8.57%	3,809,824.00	-0.43%	3,793,447.00
6. Capital Outlay	6000-6999	229,269.00	-54.52%	104,269.00	0.00%	104,269.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,715.00	0.00%	38,715.00	0.00%	38,715.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	1,200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		37,323,389.03	-1.55%	36,744,690.38	5.56%	38,788,936.38
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,191,744.20)		925,242.62		(1,199,918.38)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,575,642.66		5,383,898.46		6,309,141.08
2. Ending Fund Balance (Sum lines C and D1)		5,383,898.46		6,309,141.08		5,109,222.70
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	127,000.00		168,000.00		168,000.00
b. Restricted	9740	736,217.97		551,039.72		365,862.47
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	3,400,978.49		2,322,988.00		75,621.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,119,702.00		1,102,341.00		1,163,668.00
2. Unassigned/Unappropriated	9790	0.00		2,164,772.36		3,336,071.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,383,898.46		6,309,141.08		5,109,222.70

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,119,702.00		1,102,341.00		1,163,668.00
c. Unassigned/Unappropriated	9790	0.00		2,164,772.36		3,336,071.23
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,119,702.00		3,267,113.36		4,499,739.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		8.89%		11.60%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,802.24		2,844.65		2,844.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		37,323,389.03		36,744,690.38		38,788,936.38
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)		37,323,389.03		36,744,690.38		38,788,936.38
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,119,701.67		1,102,340.71		1,163,668.09
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,119,701.67		1,102,340.71		1,163,668.09
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Board Meeting Date: March 6, 2018

Palo Verde Unified School District (District)  
2017-18 2nd Interim Projections  
Multi-Year Budget Projection

Board Meeting Date: March 6, 2018

Combined

Object Codes	2015-16 Unaudited	2016-17 Unaudited	2017-18 Adopted	2017-18 Revised	2017-18 1st Interim	2017-18 2nd Interim	2018-19 Projected	2019-20 Projected
8010 - 8099	-	-	-	-	-	-	-	-
8100 - 8199	2,861,101	3,009,422	3,340,052	3,340,052	3,340,052	3,340,052	3,340,052	3,340,052
8200 - 8299	1,436,412	1,621,770	1,485,115	1,485,115	1,485,115	1,485,115	1,485,115	1,485,115
8300 - 8399	3,468,454	1,623,219	1,365,975	1,365,975	1,365,975	1,365,975	1,365,975	1,365,975
8400 - 8499	7,267,968	6,388,411	6,319,142	6,319,142	6,319,142	6,319,142	6,319,142	6,319,142
8500 - 8599	-	-	-	-	-	-	-	-
8600 - 8699	-	-	-	-	-	-	-	-
8700 - 8799	-	-	-	-	-	-	-	-
8800 - 8899	-	-	-	-	-	-	-	-
8900 - 8999	-	-	-	-	-	-	-	-
9000 - 9099	-	-	-	-	-	-	-	-
9100 - 9199	-	-	-	-	-	-	-	-
9200 - 9299	-	-	-	-	-	-	-	-
9300 - 9399	-	-	-	-	-	-	-	-
9400 - 9499	-	-	-	-	-	-	-	-
9500 - 9599	-	-	-	-	-	-	-	-
9600 - 9699	-	-	-	-	-	-	-	-
9700 - 9799	-	-	-	-	-	-	-	-
9800 - 9899	-	-	-	-	-	-	-	-
9900 - 9999	-	-	-	-	-	-	-	-
1000 - 1099	2,251,655	2,290,370	2,274,632	2,274,632	2,285,682	2,684,297	2,687,787	2,944,723
1100 - 1199	1,730,484	1,802,185	2,100,634	2,100,634	2,085,225	2,123,176	2,075,282	2,099,222
1200 - 1299	2,632,612	3,078,933	3,387,237	3,387,237	3,463,628	3,538,802	3,594,534	3,708,014
1300 - 1399	4,000 - 4999	601,088	938,452	938,452	938,452	1,317,136	483,186	483,186
1400 - 1499	5,000 - 5999	1,397,680	1,397,680	1,397,680	1,397,680	1,087,735	761,109	717,121
1500 - 1599	6,000 - 6999	473,486	16,985	240,000	240,000	228,819	103,819	103,819
1600 - 1699	7,000 - 7999	40,740	82,519	38,715	38,715	38,715	38,715	38,715
1700 - 1799	7,400 - 7499	164,012	73,728	50,996	50,996	50,996	50,996	50,996
1800 - 1899	8,836,940	9,891,809	10,345,224	10,345,224	10,345,224	11,219,677	10,005,849	10,136,673
1900 - 1999	(858,973)	(3,493,999)	(4,154,082)	(4,154,082)	(4,697,967)	(4,401,146)	(3,831,078)	(3,944,052)
2000 - 2099	-	-	-	-	-	-	-	-
2100 - 2199	-	-	-	-	-	-	-	-
2200 - 2299	-	-	-	-	-	-	-	-
2300 - 2399	-	-	-	-	-	-	-	-
2400 - 2499	-	-	-	-	-	-	-	-
2500 - 2599	-	-	-	-	-	-	-	-
2600 - 2699	-	-	-	-	-	-	-	-
2700 - 2799	-	-	-	-	-	-	-	-
2800 - 2899	-	-	-	-	-	-	-	-
2900 - 2999	-	-	-	-	-	-	-	-
3000 - 3099	-	-	-	-	-	-	-	-
3100 - 3199	-	-	-	-	-	-	-	-
3200 - 3299	-	-	-	-	-	-	-	-
3300 - 3399	-	-	-	-	-	-	-	-
3400 - 3499	-	-	-	-	-	-	-	-
3500 - 3599	-	-	-	-	-	-	-	-
3600 - 3699	-	-	-	-	-	-	-	-
3700 - 3799	-	-	-	-	-	-	-	-
3800 - 3899	-	-	-	-	-	-	-	-
3900 - 3999	-	-	-	-	-	-	-	-
4000 - 4099	-	-	-	-	-	-	-	-
4100 - 4199	-	-	-	-	-	-	-	-
4200 - 4299	-	-	-	-	-	-	-	-
4300 - 4399	-	-	-	-	-	-	-	-
4400 - 4499	-	-	-	-	-	-	-	-
4500 - 4599	-	-	-	-	-	-	-	-
4600 - 4699	-	-	-	-	-	-	-	-
4700 - 4799	-	-	-	-	-	-	-	-
4800 - 4899	-	-	-	-	-	-	-	-
4900 - 4999	-	-	-	-	-	-	-	-
5000 - 5099	-	-	-	-	-	-	-	-
5100 - 5199	-	-	-	-	-	-	-	-
5200 - 5299	-	-	-	-	-	-	-	-
5300 - 5399	-	-	-	-	-	-	-	-
5400 - 5499	-	-	-	-	-	-	-	-
5500 - 5599	-	-	-	-	-	-	-	-
5600 - 5699	-	-	-	-	-	-	-	-
5700 - 5799	-	-	-	-	-	-	-	-
5800 - 5899	-	-	-	-	-	-	-	-
5900 - 5999	-	-	-	-	-	-	-	-
6000 - 6099	-	-	-	-	-	-	-	-
6100 - 6199	-	-	-	-	-	-	-	-
6200 - 6299	-	-	-	-	-	-	-	-
6300 - 6399	-	-	-	-	-	-	-	-
6400 - 6499	-	-	-	-	-	-	-	-
6500 - 6599	-	-	-	-	-	-	-	-
6600 - 6699	-	-	-	-	-	-	-	-
6700 - 6799	-	-	-	-	-	-	-	-
6800 - 6899	-	-	-	-	-	-	-	-
6900 - 6999	-	-	-	-	-	-	-	-
7000 - 7099	-	-	-	-	-	-	-	-
7100 - 7199	-	-	-	-	-	-	-	-
7200 - 7299	-	-	-	-	-	-	-	-
7300 - 7399	-	-	-	-	-	-	-	-
7400 - 7499	-	-	-	-	-	-	-	-
7500 - 7599	-	-	-	-	-	-	-	-
7600 - 7699	-	-	-	-	-	-	-	-
7700 - 7799	-	-	-	-	-	-	-	-
7800 - 7899	-	-	-	-	-	-	-	-
7900 - 7999	-	-	-	-	-	-	-	-
8000 - 8099	-	-	-	-	-	-	-	-
8100 - 8199	-	-	-	-	-	-	-	-
8200 - 8299	-	-	-	-	-	-	-	-
8300 - 8399	-	-	-	-	-	-	-	-
8400 - 8499	-	-	-	-	-	-	-	-
8500 - 8599	-	-	-	-	-	-	-	-
8600 - 8699	-	-	-	-	-	-	-	-
8700 - 8799	-	-	-	-	-	-	-	-
8800 - 8899	-	-	-	-	-	-	-	-
8900 - 8999	-	-	-	-	-	-	-	-
9000 - 9099	-	-	-	-	-	-	-	-
9100 - 9199	-	-	-	-	-	-	-	-
9200 - 9299	-	-	-	-	-	-	-	-
9300 - 9399	-	-	-	-	-	-	-	-
9400 - 9499	-	-	-	-	-	-	-	-
9500 - 9599	-	-	-	-	-	-	-	-
9600 - 9699	-	-	-	-	-	-	-	-
9700 - 9799	-	-	-	-	-	-	-	-
9800 - 9899	-	-	-	-	-	-	-	-
9900 - 9999	-	-	-	-	-	-	-	-
10000 - 10099	-	-	-	-	-	-	-	-
10100 - 10199	-	-	-	-	-	-	-	-
10200 - 10299	-	-	-	-	-	-	-	-
10300 - 10399	-	-	-	-	-	-	-	-
10400 - 10499	-	-	-	-	-	-	-	-
10500 - 10599	-	-	-	-	-	-	-	-
10600 - 10699	-	-	-	-	-	-	-	-
10700 - 10799	-	-	-	-	-	-	-	-
10800 - 10899	-	-	-	-	-	-	-	-
10900 - 10999	-	-	-	-	-	-	-	-
11000 - 11099	-	-	-	-	-	-	-	-
11100 - 11199	-	-	-	-	-	-	-	-
11200 - 11299	-	-	-	-	-	-	-	-
11300 - 11399	-	-	-	-	-	-	-	-
11400 - 11499	-	-	-	-	-	-	-	-
11500 - 11599	-	-	-	-	-	-	-	-
11600 - 11699	-	-	-	-	-	-	-	-
11700 - 11799	-	-	-	-	-	-	-	-
11800 - 11899	-	-	-	-	-	-	-	-
11900 - 11999	-	-	-	-	-	-	-	-
12000 - 12099	-	-	-	-	-	-	-	-
12100 - 12199	-	-	-	-	-	-	-	-
12200 - 12299	-	-	-	-	-	-	-	-
12300 - 12399	-	-	-	-	-	-	-	-
12400 - 12499	-	-	-	-	-	-	-	-
12500 - 12599	-	-	-	-	-	-	-	-
12600 - 12699	-	-	-	-	-	-	-	-
12700 - 12799	-	-	-	-	-	-	-	-
12800 - 12899	-	-	-	-	-	-	-	-
12900 - 12999	-	-	-	-	-	-	-	-
13000 - 13099	-	-	-	-	-	-	-	-
13100 - 13199	-	-	-	-	-	-	-	-
13200 - 13299	-	-	-	-	-	-	-	-
13300 - 13399	-	-	-	-	-	-	-	-
13400 - 13499	-	-	-	-	-	-	-	-
13500 - 13599	-	-	-	-	-	-	-	-
13600 - 13699	-	-	-	-	-	-	-	-
13700 - 13799	-	-	-	-	-	-	-	-
13800 - 13899	-	-	-	-	-	-	-	-
13900 - 13999	-	-	-	-	-	-	-	-
14000 - 14099	-	-	-	-	-	-	-	-
14100 - 14199	-	-	-	-	-	-	-	-
14200 - 14299	-	-	-	-	-	-	-	-
14300 - 14399	-	-	-	-	-	-	-	-
14400 - 14499	-	-	-	-	-	-	-	-
14500 - 14599	-	-	-	-	-	-	-	-
14600 - 14699	-	-	-	-	-	-	-	-
14700 - 14799	-	-	-	-	-	-	-	-
14800 - 14899	-	-	-	-	-	-	-	-
14900 - 14999	-	-	-	-	-	-	-	-
15000 - 15099	-	-	-	-	-	-	-	-
15100 - 15199	-	-	-	-	-	-	-	-
15200 - 15299	-	-	-	-	-	-	-	-
15300 - 15399	-	-	-	-	-	-	-	-
15400 - 15499	-	-	-	-	-	-	-	-
15500 - 15599	-	-	-	-	-	-	-	-
15600 - 15699	-	-	-	-	-	-	-	-
15700 - 15799	-	-	-	-	-	-	-	-
15800 - 15899	-	-	-	-	-	-	-	-
15900 - 15999	-	-	-	-	-	-	-	-
16000 - 16099	-	-	-	-	-	-	-	-
16100 - 16199	-	-	-	-	-	-	-	-
16200 - 16299	-	-	-	-	-	-	-	-
16300 - 16399	-	-	-	-	-	-	-	-
16400 - 16499	-	-	-	-	-	-	-	-
16500 - 16599	-	-	-	-	-	-	-	-
16600 - 16699	-	-	-	-	-	-	-	-
16700 - 16799	-	-	-	-	-	-	-	-
16800 - 16899	-	-	-	-	-	-	-	-
16900 -								



[illegible]

Unrestricted					Resource 0000 Unrestricted										Resource 0450 Retiree Benefits									
Description	Account Codes	2015-16 Unaudited	2017-18 Adopted	2017-18 Revised	2016-17 Unaudited	2017-18 1st Interim	2017-18 2nd Interim	2018-19 Projected	2019-20 Projected	2015-16 Unaudited	2017-18 Adopted	2017-18 Revised	2016-17 Unaudited	2017-18 1st Interim	2017-18 2nd Interim	2018-19 Projected	2019-20 Projected	2015-16 Unaudited						
A. REVENUES																								
1) Revenue Limit Sources	8010 - 8099	18,192,758	19,046,215	19,355,804	17,944,091	19,395,603	19,444,578	21,062,837	21,553,775	-	-	-	-	-	-	-	-	-						
2) Federal Revenues	8100 - 8299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
3) Other State Revenues	8300 - 8599	-	104,807	524,765	727,583	525,781	525,781	931,468	104,807	-	-	-	-	-	-	-	-	-						
4) Other Local Revenues	8600 - 8799	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-						
5) TOTAL REVENUES		18,192,758	19,151,022	19,880,569	18,671,675	19,921,384	19,970,359	21,994,305	21,650,582	-	-	-	-	-	-	-	-	-						
B. EXPENDITURES																								
1) Certificated Salaries	1000 - 1999	5,069,549	6,021,954	6,021,954	5,682,856	5,929,709	5,950,538	6,501,948	6,457,605	-	-	-	-	-	-	-	-	-						
2) Classified Salaries	2000 - 2999	3,149,417	3,251,991	3,251,991	3,131,448	3,024,561	3,123,356	3,160,865	3,197,373	-	-	-	-	-	-	-	-	-						
3) Employee Benefits	3000 - 3999	3,556,562	4,124,183	4,124,183	3,646,333	4,105,515	4,089,324	4,400,389	4,666,688	(69)	16,236	16,236	-	16,236	16,236	16,236	16,236	69						
4) Books & Supplies	4000 - 4999	500,452	-	-	323,151	91,860	163,419	200,000	200,000	-	-	-	-	-	-	-	-	-						
5) Services, Other Bsn.	5000 - 5999	2,262,925	2,374,195	2,374,195	2,166,601	2,365,916	2,365,922	2,365,916	2,365,916	-	-	-	-	-	-	-	-	-						
6) Capital Outlay	6000 - 6999	64,331	-	-	71,199	450	450	450	450	-	-	-	-	-	-	-	-	-						
7) Other Outgo	7100 - 7299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
8) Dir. Supd./Int. Costs	7400 - 7499	-	(50,996)	(50,996)	(73,728)	(50,996)	(50,996)	(50,996)	(50,996)	-	-	-	-	-	-	-	-	-						
9) TOTAL EXPENDITURES		14,458,823	15,721,327	15,721,327	14,896,860	15,647,014	15,647,014	16,376,571	16,837,056	(69)	16,236	16,236	-	16,236	16,236	16,236	16,236	69						
C. EXCESS (DEFIC.) OF REVENUES OVER EXPEND.																								
		3,733,935	3,429,695	4,159,242	3,774,815	4,274,370	4,323,345	5,615,724	4,821,546	69	(16,236)	(16,236)	-	(16,236)	(16,236)	(16,236)	(16,236)	(69)						
D. OTHER FINANCING SOURCES / USES																								
1) Interfund Transfers																								
a) Transfer In	8910 - 8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
b) Transfers Out	7610 - 7629	-	-	-	2,592,000	-	-	-	1,200,000	-	-	-	-	-	-	-	-	-						
2) Other Sources / Uses																								
a) Sources	8930 - 8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
b) Uses	7630 - 7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
3) Contra to Rest. Pgm.	8980 - 8999	(7,209,723)	(4,432,069)	(4,432,069)	(4,508,212)	(3,211,328)	(3,272,330)	(4,463,728)	(4,594,702)	-	16,236	16,236	25,502	16,236	16,236	16,236	16,236	-						
4) TOTAL OTHER FIN. SOURCES / USES		(2,209,723)	(4,432,069)	(4,432,069)	(6,500,212)	(3,211,328)	(3,272,330)	(4,463,728)	(5,794,702)	-	-	-	-	-	-	-	-	-						
E. NET INC. (DEC.) IN FUND BALANCE																								
		(3,485,789)	(1,002,374)	(272,827)	(3,125,397)	1,065,042	1,050,015	1,152,006	(973,156)	69	-	-	25,502	-	-	-	-	(69)						
F. FUND BALANCE, RESERVES																								
1) Beginning Balance																								
a) As of July 1, Unaud.	9791	9,990,774	21,185,948	21,185,948	6,534,986	3,409,588	3,409,588	4,459,603	5,611,610	(25,571)	-	-	(25,502)	-	-	-	-	-						
b) Audit Adjustments	9793	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
c) As of July 1, Aud.	9795	9,990,774	21,185,948	21,185,948	6,534,986	3,409,588	3,409,588	4,459,603	5,611,610	(25,571)	-	-	(25,502)	-	-	-	-	-						
d) Other Restatements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
e) Audited Beginning Balance		9,990,774	21,185,948	21,185,948	6,534,986	3,409,588	3,409,588	4,459,603	5,611,610	(25,571)	-	-	(25,502)	-	-	-	-	-						
2) Ending Balance, June 30		6,534,986	11,837,574	11,837,574	3,409,588	4,457,630	4,459,603	5,611,610	4,688,433	(25,502)	-	-	-	-	-	-	-	(69)						
Components of Ending Fund Balance																								
a) Nonspendable																								
Revolving Cash	9711	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	-	-	-	-	-	-	-	-	-						
Stores	9712	110,270	111,000	111,000	99,244	70,000	70,000	70,000	70,000	-	-	-	-	-	-	-	-	-						
Prepaid Expnd	9713	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
All Other	9719	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
b) Restricted	9740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
c) Committed	9750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Stabilization Arrangements	9760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Other Commitments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
d) Assigned	9780	3,209,167	-	-	3,294,692	3,253,902	4,423,269	-	-	(25,502)	-	-	-	-	-	-	-	(69)						
Assigned for Future Reserves		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Detailed Assignments																								
Detailed Assignments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Detailed Assignments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Detailed Assignments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Detailed Assignments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Detailed Assignments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
e) Unassigned/unappropriated																								
Reserve (68,606,006) Uncertain	9789	993,061	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Unassigned/Unappropriated At	9790	206,488	1,056,574	1,786,121	3,294,345	1,091,938,53	1,119,702	1,102,241	1,163,668	-	-	-	-	-	-	-	-	-						

[illegible]

## Resource 0704 Transportation (Home to School)

2017-18 2nd Interim	2018-19 Projected	2019-20 Projected
566,994	566,994	566,994
-	-	-
-	-	-
566,994	566,994	566,994
-	-	-
-	-	-
703,325	703,325	703,325
405,272	405,272	405,272
137,822	137,822	137,822
103,156	103,156	103,156
-	-	-
-	-	-
-	-	-
1,347,773	1,349,575	1,349,575
(780,779)	(782,581)	(782,581)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
780,779	780,779	780,779
780,779	780,779	780,779
-	-	-
-	-	-
-	-	-
2017-18 2nd Interim	2018-19 Projected	2019-20 Projected
-	(1,802)	(1,802)
-	-	-
-	-	-
46,346	46,346	44,544
46,346	46,346	44,544
46,346	46,346	44,544
46,346	46,346	44,544
46,346	44,544	42,742
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
41,000	41,000	41,000
-	-	-
-	-	-
-	-	-
5,346	3,544	1,742
-	-	-
380,2018	-	-

Resource 30.10 - Title I Part A																	Resource 33.10 - Special Education			
Restricted																				
Description	Account Codes	2015-16 Unaudited	2017-18 Adopted	2017-18 Revised	2016-17 Unaudited	2017-18 1st Interim	2017-18 2nd Interim	2018-19 Projected	2019-20 Projected	2015-16 Unaudited	2017-18 Adopted	2017-18 Revised	2016-17 Unaudited	2017-18 1st Interim	2017-18 2nd Interim	2018-19 Projected	2019-20 Projected			
A. REVENUES																				
1) Revenue Limit Sources	8010 - 8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2) Federal Revenues	8100 - 8299	1,004,836	1,025,310	1,025,310	1,025,610	1,025,310	1,148,753	1,025,310	1,025,310	378,303	439,729	439,729	446,094	439,729	436,828	439,729	439,729			
3) Other State Revenues	8300 - 8599	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4) Other Local Revenues	8600 - 8799	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5) TOTAL REVENUES		1,004,836	1,025,310	1,025,310	1,025,610	1,025,310	1,148,753	1,025,310	1,025,310	378,303	439,729	439,729	446,094	439,729	436,828	439,729	439,729			
B. EXPENDITURES																				
1) Certificated Salaries	1000 - 1999	174,664	170,210	170,210	205,952	182,025	210,262	219,518	228,774	240,907	290,221	290,221	215,282	296,609	296,609	296,609	296,609			
2) Classified Salaries	2000 - 2999	126,616	241,950	241,950	174,049	244,078	245,853	249,480	253,107	13,513	21,008	21,008	18,550	21,008	21,008	21,008	21,008			
3) Employee Benefits	3000 - 3999	111,902	169,819	169,819	141,804	173,458	180,001	211,106	242,211	90,142	107,755	107,755	79,739	102,128	102,266	102,267	102,267			
4) Books & Supplies	4000 - 4999	202,784	213,040	213,040	359,887	176,432	253,483	176,432	176,432	1,340	15,576	15,576	813	9,815	9,676	9,676	9,676			
5) Services, Other Exp.	5000 - 5999	316,773	191,850	191,850	191,099	210,876	220,713	130,333	86,345	1,340	2,268	2,268	47,667	7,268	7,268	7,268	7,268			
6) Capital Outlay	6000 - 6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
7) Other Outgo	7100 - 7299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8) Dir. Supp./Ind. Costs	7300 - 7399	72,101	38,441	38,441	42,054	38,441	38,441	38,441	38,441	32,401	-	-	12,145	-	-	-	-			
9) TOTAL EXPENDITURES		1,004,836	1,025,310	1,025,310	1,114,945	1,025,310	1,148,753	1,025,310	1,025,310	378,303	436,828	436,828	374,196	436,828	436,828	436,828	436,828			
C. EXCESS (DEFIC.) OF REVENUES OVER EXPEND.		-	-	-	(89,235)	-	-	-	-	-	2,901	2,901	71,898	2,901	0	2,901	2,901			
D. OTHER FINANCING SOURCES/USES																				
1) Interfund Transfers																				
a) Transfers In	8910 - 8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
b) Transfers Out	7610 - 7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2) Other Sources/Uses																				
a) Sources	8930 - 8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
b) Uses	7630 - 7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3) Contrib to Rest. Pgm.	8980 - 8999	-	-	-	89,235	-	-	-	-	-	(2,901)	(2,901)	(71,898)	(2,901)	-	(2,901)	(2,901)			
4) TOTAL OTHER FIN. SOURCES/USES		-	-	-	89,235	-	-	-	-	-	(2,901)	(2,901)	(71,898)	(2,901)	-	(2,901)	(2,901)			
E. NET INC. (DEC.) IN FUND BALANCE																				
	Account Codes	2015-16 Unaudited	2017-18 Adopted	2017-18 Revised	2016-17 Unaudited	2017-18 1st Interim	2017-18 2nd Interim	2018-19 Projected	2019-20 Projected	2015-16 Unaudited	2017-18 Adopted	2017-18 Revised	2016-17 Unaudited	2017-18 1st Interim	2017-18 2nd Interim	2018-19 Projected	2019-20 Projected			
F. FUND BALANCE, RESERVES																				
1) Beginning Balance																				
a) As of July 1, Unaud.	9791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0			
b) Audit Adjustments	9793	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
c) As of July 1, Aud.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0			
d) Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
e) Adjusted Beginning Balance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0			
2) Ending Balance, June 30		-	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0			
Components of Ending Fund Balance																				
a) Nonspendable																				
Revolving Cash	9711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Stores	9712	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Prepaid Expend.	9713	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
All Other	9719	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
b) Restricted	9740	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0			
d) Assigned																				
Other Assignments	9780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Variance between IACO & SSC Gap Funding - Base		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Variance between IACO & SSC Gap Funding - Supp/Con		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Assigned for STIS increased employer contribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
e) Unassigned/unappropriated																				
Reserve for Economic Uncertain	9789	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Unassigned/unappropriated AM	9790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			

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Resource 6501 - Special Education										Resource 6510 -Special Education, Infant Early Education									
2015-16 Unaudited	2017-18 Adopted	2017-18 Revised	2016-17 Unaudited	2017-18 1st Interim	2017-18 2nd Interim	2018-19 Projected	2019-20 Projected	2015-16 Unaudited	2017-18 Adopted	2017-18 Revised	2016-17 Unaudited	2017-18 1st Interim	2017-18 2nd Interim	2018-19 Projected	2019-20 Projected	2015-16 Unaudited	2017-18 Adopted	2017-18 Revised	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
658	-	-	283	-	-	-	-	114,618	116,406	116,406	114,618	116,406	116,406	116,406	116,406	175,234	169,993	169,993	
658	-	-	283	-	-	-	-	114,618	116,406	116,406	114,618	116,406	116,406	116,406	116,406	175,234	169,993	169,993	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	-	-	-	-	-	-	-	8,224	-	-	-	-	-	-	-	13,095	-	-	
657	-	-	283	-	-	-	-	114,618	115,976	115,976	113,293	115,976	149,197	129,197	129,197	182,540	169,993	169,993	
0	-	-	(0)	-	-	-	-	-	430	430	1,325	430	(32,791)	(12,791)	(12,791)	(7,306)	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0	-	-	0	-	-	-	-	57,721	62,073	62,503	57,721	59,046	59,046	26,255	13,464	673	8,057	-	
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**Palo Verde Unified School District  
Combined General Fund**

2017-18 1st Interim Projected Budget Total	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7100-7399	7300-7399	7610-7699	Exp Change	LCFF	Federal	State	Local	Trnr In, Other Sources, & Contributions	Total
<b>2017-18 2nd Interim Projected Budget Adjustments</b>																
<i>List separately:</i>																
Resource 0000 - Unrestricted		20,829	(80,205)	(16,190)	71,559	4,006	-	-	-	(0)	48,915	-	-	-	(62,002)	(13,027)
Resource 0704 - Transportation (Home to School)			2,149	(347)	0	(1,802)	-	-	-	(0)	-	-	-	-	-	-
Resource 0707 - LCFF Supplemental/Concentration		6,512	1,514	2,125	(39,164)	29,013	-	-	-	-	-	-	-	-	-	-
Resource 1100 - Unrestricted Lottery					(2,069)	2,069	-	-	-	0	-	-	-	-	-	-
Resource 1400 - Education Protection Account (EPA)		10,047		(10,047)	77,051	9,837	-	-	-	123,443	-	123,443	-	-	-	123,443
Resource 3010 - Title I, Part A		28,237	1,775	6,543	-	-	-	-	-	-	-	-	-	-	-	-
Resource 3310 - Special Education, Private School				139	(139)	-	-	-	-	(0)	-	(2,901)	-	-	2,901	2,901
Resource 3315 - Special Education, Preschool				0	2,901	-	-	-	-	2,901	-	5,902	-	-	(2,901)	4,547
Resource 3315 - Special Education, Preschool		(0)		(0)	4,547	-	-	-	-	4,547	-	4,547	-	-	-	1,490
Resource 3320 - Special Education, Preschool Early Intervening					-	-	-	-	-	-	-	-	-	-	-	-
Resource 3320 - Special Education, Preschool			6,129	3,950	10,446	-	-	-	-	20,525	-	20,525	-	-	-	20,525
Resource 3350 - Can D, Perkins, Career & Technical Ed					2,961	-	-	-	-	2,961	-	2,961	-	-	-	2,961
Resource 4005 - Title II, Part A Improving Teacher Quality					273,965	113,036	-	-	-	387,001	-	387,001	-	-	-	387,001
Resource 4203 - Title III, Immigrant Education					1,016	-	-	-	-	1,016	-	1,016	-	-	-	1,016
Resource 4203 - Title III, English Learner					38,101	-	-	-	-	38,101	-	38,101	-	-	-	38,101
Resource 5210 - Head Start		5,867	13,513	48,496	4,921	-	-	-	-	72,796	-	10,794	-	-	62,002	72,796
Resource 5640 - Medical Billing Option (LEA)					69,165	311	-	-	-	69,476	-	-	-	-	-	-
Resource 6230 - California Clean Energy Jobs Act (Prop 39)					130,000	-	-	-	-	130,000	-	-	-	-	-	-
Resource 6500 - Special Education, Infant Early Education		(10,739)	13,662	(441)	(3,967)	1,485	-	-	-	0	-	-	-	-	-	-
Resource 6510 - Special Education, Low Incident Education		250	16,799	16,172	-	-	-	-	-	8,312	-	-	-	-	-	149
Resource 6531 - Special Education, Low Incident Education Grant					8,312	-	-	-	-	-	-	-	-	-	-	-
Resource 6690 - Tobacco Use Prevention Education (TUPE)					8	(8)	-	-	-	-	-	-	-	-	-	-
Resource 7338 - College Readiness Block Grant					(2,100)	2,483	-	-	-	0	-	-	-	-	-	-
Resource 8150 - Routine Readiness Maintenance			(13,964)		11,470	2,483	-	-	-	29,332	-	-	-	-	-	29,332
Resource 9202 - DLF, Nutrition Services Local Funds Other					93,323	(63,991)	-	-	-	317	-	-	-	-	-	-
Resource 9202 - DLF, Other					266	-	-	-	-	(0)	-	-	-	-	-	-
Resource 9204 - DLF, JRCOTC Program		2,000		14	(2,302)	-	-	-	-	-	-	-	-	-	-	-
Resource 9205 - DLF, Madale Block Grant				302	82	(82)	-	-	-	-	-	-	-	-	-	-
<b>2017-18 2nd Interim Projected Budget Total</b>	<b>14,002,840</b>	<b>6,205,653</b>	<b>10,269,126</b>	<b>2,420,077</b>	<b>4,168,710</b>	<b>229,269</b>	<b>38,715</b>	<b>-</b>	<b>-</b>	<b>37,397,703</b>	<b>28,364,117</b>	<b>3,931,341</b>	<b>2,437,741</b>	<b>1,398,446</b>	<b>-</b>	<b>36,131,645</b>

**Palo Verde Unified School District  
Combined General Fund**

	Certificated	Classified	Benefits	Supplies	Services	Capital	Other Out	Indirect	Transf Out & Other Uses	Total	LCFF	Federal	State	Local	Transf In, Other Sources, & Contributions	Total
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7100-7299 7400-7499	7300-7399	7610-7699	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	88XX	Rev Change
<b>2018-19 Budget Adjustments</b>																
<i>List separately:</i>										-						-
LCFF - COLA GAP & PY ADA										-	1,756,361					1,756,361
Increase of 1x Funds Estimated at \$295 prior year ADA										-			405,687			405,687
Step Increase-Unrestricted (Cert. 1.82%/Class. 1.05%)	195,469	37,221	60,420							293,110						-
Step Increase-Restricted (Cert. 1.82%/Class. 1.05%)	46,935	22,939	19,087							88,961						-
Increase in CalSTRS Employer Rate to 16.28% (A1.85%)-Unrestricted			198,078							198,078						-
Increase in CalSTRS Employer Rate to 16.28% (A1.85%)-Restricted			51,392							51,392						-
Increase in CalPERS Employer Rate to 17.7% (A2.169%)-Unrestricted			64,477							64,477						-
Increase in CalPERS Employer Rate to 17.7% (A2.169%)-Restricted			34,608							34,608						-
Expenditure Update Res. 0000				36,581	(4,006)					32,575						-
Expenditure Update Res. 0704					1,802					1,802						-
Expenditure Update Res. 0707				229,013	52,409					281,422						-
Remove 1x Expenditures Res. 1100 (Unrestricted Lottery)				(105,660)	(130,464)					(236,332)						-
Expenditure Update Res. 1400												(123,443)				-
Expenditure Decrease Res. 3010				(77,051)	(90,380)					(167,431)						-
Remove 1x Expenditures Res. 3310										-						-
Remove 1x Expenditures Res. 3311				(2,901)						(2,901)						-
Remove 1x Expenditures Res. 3315				(4,547)						(4,547)						-
Remove 1x Expenditures Res. 3318				(1,490)						(1,490)						-
Remove 1x Expenditures Res. 3320				(20,525)						(20,525)						-
Remove 1x Expenditures Res. 3550				(2,961)						(2,961)						-
Expenditure Changes Res. 4035				(273,967)	(113,037)					(387,004)						-
Remove 1x Expenditures Res. 4201 and 4203				(39,117)						(39,117)						-
Expenditure Changes Res. 5210				(4,821)	(67,876)					(72,797)						-
Expenditure Changes Res. 5210				(70,801)	(24,046)					(94,847)						-
Expenditure Changes Res. 5640				(130,000)						(130,000)						-
Remove 1x Expenditures Res. 6230										-						-
Expenditure Changes Res. 6284	(28,445)		(6,362)		(39,227)					(65,811)						-
Expenditure Changes Res. 6300				3,075	(3,075)											-
Expenditure Changes Res. 6500				3,967	1,526					5,493						-
Expenditure Changes Res. 6510	(5,000)	(5,000)	(10,000)							(20,000)						-
Remove 1x Expenditures Res. 6531				(8,312)						(8,312)						-
Expenditure Changes Res. 6660				(8)						(8)						-
Remove 1x Expenditures Res. 7338 College Readiness Block Grant				(97,751)	(2,100)					(99,851)						-
Expenditure Changes Res. 8150 RFM				(11,470)	(2,483)					(13,953)						-
Expenditure Changes Res. 9202				(93,323)	63,991					(29,332)						-
Res 9203				(2,865)						(2,865)						-
Res 9026 Remove 1x Donations in prior year										(1,500)						-
Remove 1x Expenditures (Resource 9205)		(65,832)	(32,575)		82	(125,000)				(98,407)						-
2018-19 Projected Budget Totals	14,211,799	6,194,981	10,639,250	1,745,852	3,808,824	104,289	38,715	-	-	36,819,004	30,120,479	3,340,052	2,843,428	1,365,975	-	36,292,193
<b>2019-20 Budget Adjustments</b>																
<i>List separately:</i>										-						-
LCFF - COLA GAP & PY ADA										-	745,746					745,746
Removal of PY one time expenditures																-
Step Increase-Unrestricted (Cert. 1.82%/Class. 1.05%)	195,469	37,222	60,420							293,111						-
Step Increase-Restricted (Cert. 1.82%/Class. 1.05%)	46,935	22,939	19,087							72,867						-
Increase in CalSTRS Employer Rate to 18.13% (A1.85%)-Unrestricted			198,078							198,078						-
Increase in CalSTRS Employer Rate to 18.13% (A1.85%)-Restricted			51,392							51,392						-
Increase in CalPERS Employer Rate to 20.0% (A2.30%)-Unrestricted			64,477							64,477						-
Increase in CalPERS Employer Rate to 20.0% (A2.30%)-Restricted			34,608							34,608						-
Increase in Supplemental Concentration 0707				130,000	(11,471)					118,529						-
Transfer to Fund 40 for Debt Services					27,611					27,611						-
2019-20 Projected Budget Totals	14,454,203	6,255,142	11,067,310	1,875,862	3,793,447	104,289	38,715	-	1,200,000	38,853,261	30,866,224	3,340,052	2,018,767	1,365,975	-	39,037,939

2017-18 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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	27,950,588.00	28,315,142.00	16,305,446.15	28,364,117.00	48,975.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	528,023.00	948,997.00	424,594.53	948,997.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	65,023.19	0.00	0.00	0.0%
5) TOTAL, REVENUES			28,478,611.00	29,264,139.00	16,795,063.87	29,313,114.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,224,353.00	11,110,559.34	5,850,613.98	11,118,542.34	(7,983.00)	-0.1%
2) Classified Salaries		2000-2999	4,159,444.00	4,087,565.79	2,242,174.28	4,082,476.79	5,089.00	0.1%
3) Employee Benefits		3000-3999	6,836,199.00	6,723,827.48	3,606,441.19	6,721,324.28	2,503.20	0.0%
4) Books and Supplies		4000-4999	1,053,344.00	1,102,940.33	355,681.75	1,102,940.33	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,001,933.00	3,129,366.08	1,716,839.08	3,128,975.28	390.80	0.0%
6) Capital Outlay		6000-6999	0.00	450.00	175.00	450.00	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	(50,996.00)	(50,996.00)	(77.33)	(50,996.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			26,224,277.00	26,103,713.02	13,771,847.95	26,103,713.02		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,254,334.00	3,160,425.98	3,023,215.92	3,209,400.98		
<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	(3,594,241.00)	(2,373,500.12)	0.00	(2,435,502.12)	(62,002.00)	2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,594,241.00)	(2,373,500.12)	0.00	(2,435,502.12)		

2017-18 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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>			(1,339,907.00)	786,925.86	3,023,215.92	773,898.86		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,604,029.00	3,873,781.63		3,873,781.63	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)			2,604,029.00	3,873,781.63		3,873,781.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,604,029.00	3,873,781.63		3,873,781.63		
2) Ending Balance, June 30 (E + F1e)			1,264,122.00	4,660,707.49		4,647,680.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	16,000.00	16,000.00		16,000.00		
Stores		9712	111,000.00	111,000.00		111,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	39,548.00	3,441,768.96		3,400,978.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,097,574.00	1,091,938.53		1,119,702.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



2017-18 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	18,575,450.00	18,773,291.00	10,442,374.00	18,822,266.00	48,975.00	0.3%
Education Protection Account State Aid - Current Year		8012	3,545,376.00	3,560,542.00	1,801,314.00	3,560,542.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	31,532.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	63,548.00	65,454.00	32,590.95	65,454.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,297,382.00	5,639,413.00	3,311,748.98	5,639,413.00	0.00	0.0%
Unsecured Roll Taxes		8042	220,078.00	226,681.00	234,766.16	226,681.00	0.00	0.0%
Prior Years' Taxes		8043	333,230.00	343,227.00	331,832.08	343,227.00	0.00	0.0%
Supplemental Taxes		8044	99,312.00	102,368.00	72,818.57	102,368.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(443,432.00)	(395,834.00)	(51,141.92)	(395,834.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	259,644.00	0.00	97,611.33	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,950,588.00	28,315,142.00	16,305,446.15	28,364,117.00	48,975.00	0.2%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			27,950,588.00	28,315,142.00	16,305,446.15	28,364,117.00	48,975.00	0.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	104,807.00	525,781.00	249,540.00	525,781.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	423,216.00	423,216.00	166,220.67	423,216.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	8,833.86	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			528,023.00	948,997.00	424,594.53	948,997.00	0.00	0.0%

2017-18 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	24,981.89	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	40,041.30	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	65,023.19	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			28,478,611.00	29,264,139.00	16,795,063.87	29,313,114.00	48,975.00	0.2%

2017-18 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

33 67181 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	9,081,744.00	8,948,165.47	4,661,021.40	8,956,039.47	(7,874.00)	-0.1%
Certificated Pupil Support Salaries		1200	531,841.00	430,942.94	230,567.91	430,942.94	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,420,450.00	1,517,235.59	842,176.95	1,517,235.59	0.00	0.0%
Other Certificated Salaries		1900	190,318.00	214,215.34	116,847.72	214,324.34	(109.00)	-0.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,224,353.00</b>	<b>11,110,559.34</b>	<b>5,850,613.98</b>	<b>11,118,542.34</b>	<b>(7,983.00)</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	110,744.00	366,789.20	181,471.07	363,789.20	3,000.00	0.8%
Classified Support Salaries		2200	1,680,719.00	1,666,974.69	955,753.19	1,667,380.69	(406.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	325,836.00	272,069.93	126,431.71	272,069.93	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,554,915.00	1,515,093.80	840,201.25	1,514,415.80	678.00	0.0%
Other Classified Salaries		2900	487,230.00	266,638.17	138,317.06	264,821.17	1,817.00	0.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,159,444.00</b>	<b>4,087,565.79</b>	<b>2,242,174.28</b>	<b>4,082,476.79</b>	<b>5,089.00</b>	<b>0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,608,805.00	1,599,408.46	829,829.57	1,599,718.46	(310.00)	0.0%
PERS		3201-3202	624,377.00	619,038.91	322,338.51	619,058.91	(20.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	484,220.00	491,125.13	242,155.99	490,496.13	629.00	0.1%
Health and Welfare Benefits		3401-3402	2,946,851.00	2,825,824.28	1,597,714.14	2,824,825.28	999.00	0.0%
Unemployment Insurance		3501-3502	7,690.00	17,358.42	10,623.57	17,371.42	(13.00)	-0.1%
Workers' Compensation		3601-3602	964,878.00	962,757.36	495,952.97	961,425.36	1,332.00	0.1%
OPEB, Allocated		3701-3702	113,311.00	123,293.56	112,703.36	123,363.56	(70.00)	-0.1%
OPEB, Active Employees		3751-3752	86,067.00	85,412.16	0.00	85,065.16	347.00	0.4%
Other Employee Benefits		3901-3902	0.00	(390.80)	(4,876.92)	0.00	(390.80)	100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,836,199.00</b>	<b>6,723,827.48</b>	<b>3,606,441.19</b>	<b>6,721,324.28</b>	<b>2,503.20</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	25,000.00	24,000.00	14,137.77	24,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,880.00	2,235.48	173.18	2,235.48	0.00	0.0%
Materials and Supplies		4300	1,005,464.00	1,036,523.38	315,363.28	1,036,523.38	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	40,181.47	26,007.52	40,181.47	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,053,344.00</b>	<b>1,102,940.33</b>	<b>355,681.75</b>	<b>1,102,940.33</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,542.00	17,801.39	12,815.36	17,801.39	0.00	0.0%
Dues and Memberships		5300	3,240.00	21,869.61	16,421.36	21,869.61	0.00	0.0%
Insurance		5400-5450	237,500.00	259,500.00	259,408.00	259,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,161,370.00	1,094,377.00	637,421.24	1,094,377.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	226,777.00	296,155.72	49,839.39	296,155.72	0.00	0.0%
Transfers of Direct Costs		5710	(35,612.00)	(35,612.00)	(21,201.29)	(35,612.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(250.00)	(250.00)	(333.85)	(250.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,399,866.00	1,443,450.52	743,092.75	1,443,059.72	390.80	0.0%
Communications		5900	1,500.00	32,073.84	19,376.12	32,073.84	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,001,933.00</b>	<b>3,129,366.08</b>	<b>1,716,839.08</b>	<b>3,128,975.28</b>	<b>390.80</b>	<b>0.0%</b>

2017-18 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	450.00	175.00	450.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	450.00	175.00	450.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(50,996.00)	(50,996.00)	(77.33)	(50,996.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(50,996.00)	(50,996.00)	(77.33)	(50,996.00)	0.00	0.0%
TOTAL, EXPENDITURES			26,224,277.00	26,103,713.02	13,771,847.95	26,103,713.02	0.00	0.0%

2017-18 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

33 67181 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(3,594,241.00)	(2,373,500.12)	0.00	(2,435,502.12)	(62,002.00)	2.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,594,241.00)	(2,373,500.12)	0.00	(2,435,502.12)	(62,002.00)	2.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(3,594,241.00)	(2,373,500.12)	0.00	(2,435,502.12)	(62,002.00)	2.6%

2017-18 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

33 67181 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,340,052.00	3,645,604.27	1,176,649.78	3,931,340.83	285,736.56	7.8%
3) Other State Revenue		8300-8599	1,485,115.00	1,488,744.00	175,838.67	1,488,744.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,365,975.00	1,396,807.00	989,534.84	1,398,446.00	1,639.00	0.1%
5) TOTAL, REVENUES			6,191,142.00	6,531,155.27	2,342,023.29	6,818,530.83		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,734,632.00	2,878,994.97	1,536,521.32	2,884,296.97	(5,302.00)	-0.2%
2) Classified Salaries		2000-2999	2,100,634.00	2,090,320.28	1,094,846.14	2,123,176.28	(32,856.00)	-1.6%
3) Employee Benefits		3000-3999	3,387,237.00	3,477,325.04	1,251,881.25	3,538,802.04	(61,477.00)	-1.8%
4) Books and Supplies		4000-4999	938,452.00	939,064.15	170,848.81	1,317,135.38	(378,071.23)	-40.3%
5) Services and Other Operating Expenditures		5000-5999	854,558.00	924,887.78	369,894.20	1,037,735.34	(112,847.56)	-12.2%
6) Capital Outlay		6000-6999	240,000.00	228,819.00	114,007.80	228,819.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	38,715.00	38,715.00	0.00	38,715.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	50,996.00	50,996.00	77.33	50,996.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,345,224.00	10,629,122.22	4,538,076.85	11,219,676.01		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,154,082.00)	(4,097,966.95)	(2,196,053.56)	(4,401,145.18)		
<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	3,594,241.00	2,373,500.12	0.00	2,435,502.12	62,002.00	2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,594,241.00	2,373,500.12	0.00	2,435,502.12		

Description	Resource Codes	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>			(559,841.00)	(1,724,466.83)	(2,196,053.56)	(1,965,643.06)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,584,617.00	2,701,861.03		2,701,861.03	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)			2,584,617.00	2,701,861.03		2,701,861.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,584,617.00	2,701,861.03		2,701,861.03		
2) Ending Balance, June 30 (E + F1e)			2,024,776.00	977,394.20		736,217.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,024,776.00	977,394.20		736,217.97		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	439,729.00	439,729.00	10,532.09	442,630.00	2,901.00	0.7%
Special Education Discretionary Grants		8182	51,916.00	51,916.00	23,902.79	76,988.00	25,072.00	48.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,025,310.00	1,330,862.27	486,270.60	1,148,753.27	(182,109.00)	-13.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	273,936.00	273,936.00	215,956.56	660,936.56	387,000.56	141.3%

2017-18 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

33 67181 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	2,100.00	2,100.00	641.40	3,116.00	1,016.00	48.4%
Title III, Part A, English Learner Program	4203	8290	32,399.00	32,399.00	17,041.54	70,500.00	38,101.00	117.6%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	30,482.00	30,482.00	200.62	33,443.00	2,961.00	9.7%
All Other Federal Revenue	All Other	8290	1,484,180.00	1,484,180.00	422,104.18	1,494,974.00	10,794.00	0.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,340,052.00</b>	<b>3,645,604.27</b>	<b>1,176,649.78</b>	<b>3,931,340.83</b>	<b>285,736.56</b>	<b>7.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	116,406.00	116,406.00	64,025.00	116,406.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	132,255.00	132,255.00	14,583.15	132,255.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	2,000.00	1,125.00	2,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,236,454.00	1,238,083.00	96,105.52	1,238,083.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,485,115.00</b>	<b>1,488,744.00</b>	<b>175,838.67</b>	<b>1,488,744.00</b>	<b>0.00</b>	<b>0.0%</b>

2017-18 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, 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>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	214,150.56	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	30,832.00	58,114.28	32,322.00	1,490.00	4.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,325,975.00	1,325,975.00	717,270.00	1,326,124.00	149.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,365,975.00	1,396,807.00	989,534.84	1,398,446.00	1,639.00	0.1%
<b>TOTAL, REVENUES</b>			6,191,142.00	6,531,155.27	2,342,023.29	6,818,530.83	287,375.56	4.4%

2017-18 Second Interim  
General Fund  
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Revenue, Expenditures, and Changes in Fund Balance

33 67181 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,925,364.00	2,096,451.20	1,120,659.81	2,099,039.20	(2,588.00)	-0.1%
Certificated Pupil Support Salaries		1200	425,618.00	426,322.77	224,818.41	426,322.77	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	276,748.00	277,297.00	146,919.68	280,011.00	(2,714.00)	-1.0%
Other Certificated Salaries		1900	106,902.00	78,924.00	44,123.42	78,924.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,734,632.00	2,878,994.97	1,536,521.32	2,884,296.97	(5,302.00)	-0.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,428,045.00	1,428,432.46	759,878.62	1,449,768.46	(21,336.00)	-1.5%
Classified Support Salaries		2200	275,792.00	260,644.82	147,381.00	260,681.82	(37.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	172,728.00	172,728.00	62,093.50	172,728.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	131,790.00	133,844.00	74,111.62	135,557.00	(1,713.00)	-1.3%
Other Classified Salaries		2900	92,279.00	94,671.00	51,381.40	104,441.00	(9,770.00)	-10.3%
TOTAL, CLASSIFIED SALARIES			2,100,634.00	2,090,320.28	1,094,846.14	2,123,176.28	(32,856.00)	-1.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,437,411.00	1,473,388.37	209,421.72	1,473,781.37	(393.00)	0.0%
PERS		3201-3202	340,399.00	350,139.95	170,291.28	353,028.95	(2,889.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	205,318.00	213,020.07	102,607.59	216,544.07	(3,524.00)	-1.7%
Health and Welfare Benefits		3401-3402	1,037,098.00	1,059,733.88	590,384.31	1,111,942.88	(52,209.00)	-4.9%
Unemployment Insurance		3501-3502	2,416.00	2,583.00	1,254.13	2,604.00	(21.00)	-0.8%
Workers' Compensation		3601-3602	303,270.00	320,778.25	161,318.25	322,985.25	(2,207.00)	-0.7%
OPEB, Allocated		3701-3702	30,512.00	32,556.52	16,603.97	32,790.52	(234.00)	-0.7%
OPEB, Active Employees		3751-3752	30,813.00	25,125.00	0.00	25,125.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,387,237.00	3,477,325.04	1,251,881.25	3,538,802.04	(61,477.00)	-1.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	77,019.00	65,902.00	30,673.42	65,902.00	0.00	0.0%
Books and Other Reference Materials		4200	6,311.00	40,667.17	22,432.56	40,470.17	197.00	0.5%
Materials and Supplies		4300	835,298.00	714,859.69	106,918.48	1,092,712.82	(377,853.13)	-52.9%
Noncapitalized Equipment		4400	19,824.00	117,635.29	10,558.57	117,784.39	(149.10)	-0.1%
Food		4700	0.00	0.00	265.78	266.00	(266.00)	New
TOTAL, BOOKS AND SUPPLIES			938,452.00	939,064.15	170,848.81	1,317,135.38	(378,071.23)	-40.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	92,417.00	141,398.93	56,774.15	141,383.93	15.00	0.0%
Dues and Memberships		5300	35,240.00	20,176.00	9,025.00	20,176.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,664.00	43,496.00	23,435.31	43,496.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	99,894.00	130,994.36	64,446.89	130,994.36	0.00	0.0%
Transfers of Direct Costs		5710	35,612.00	35,612.00	16,281.29	35,612.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	497,056.00	541,186.43	199,214.07	654,048.99	(112,862.56)	-20.9%
Communications		5900	58,675.00	12,024.06	717.49	12,024.06	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			854,558.00	924,887.78	369,894.20	1,037,735.34	(112,847.56)	-12.2%

2017-18 Second Interim  
General Fund  
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Revenue, Expenditures, and Changes in Fund Balance

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<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	240,000.00	228,819.00	114,007.80	228,819.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			240,000.00	228,819.00	114,007.80	228,819.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	38,715.00	38,715.00	0.00	38,715.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			38,715.00	38,715.00	0.00	38,715.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	50,996.00	50,996.00	77.33	50,996.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			50,996.00	50,996.00	77.33	50,996.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			10,345,224.00	10,629,122.22	4,538,076.85	11,219,676.01	(590,553.79)	-5.6%

2017-18 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

33 67181 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	3,594,241.00	2,373,500.12	0.00	2,435,502.12	62,002.00	2.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,594,241.00	2,373,500.12	0.00	2,435,502.12	62,002.00	2.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			3,594,241.00	2,373,500.12	0.00	2,435,502.12	(62,002.00)	2.6%

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

33 67181 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	27,950,588.00	28,315,142.00	16,305,446.15	28,364,117.00	48,975.00	0.2%
2) Federal Revenue		8100-8299	3,340,052.00	3,645,604.27	1,176,649.78	3,931,340.83	285,736.56	7.8%
3) Other State Revenue		8300-8599	2,013,138.00	2,437,741.00	600,433.20	2,437,741.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,365,975.00	1,396,807.00	1,054,558.03	1,398,446.00	1,639.00	0.1%
5) TOTAL, REVENUES			34,669,753.00	35,795,294.27	19,137,087.16	36,131,644.83		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	13,958,985.00	13,989,554.31	7,387,135.30	14,002,839.31	(13,285.00)	-0.1%
2) Classified Salaries		2000-2999	6,260,078.00	6,177,886.07	3,337,020.42	6,205,653.07	(27,767.00)	-0.4%
3) Employee Benefits		3000-3999	10,223,436.00	10,201,152.52	4,858,322.44	10,260,126.32	(58,973.80)	-0.6%
4) Books and Supplies		4000-4999	1,991,796.00	2,042,004.48	526,530.56	2,420,075.71	(378,071.23)	-18.5%
5) Services and Other Operating Expenditures		5000-5999	3,856,491.00	4,054,253.86	2,086,733.28	4,166,710.62	(112,456.76)	-2.8%
6) Capital Outlay		6000-6999	240,000.00	229,269.00	114,182.80	229,269.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	38,715.00	38,715.00	0.00	38,715.00	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			36,569,501.00	36,732,835.24	18,309,924.80	37,323,389.03		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,899,748.00)	(937,540.97)	827,162.36	(1,191,744.20)		
<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 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

33 67181 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,899,748.00)	(937,540.97)	827,162.36	(1,191,744.20)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,188,646.00	6,575,642.66		6,575,642.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,188,646.00	6,575,642.66		6,575,642.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,188,646.00	6,575,642.66		6,575,642.66		
2) Ending Balance, June 30 (E + F1e)			3,288,898.00	5,638,101.69		5,383,898.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	16,000.00	16,000.00		16,000.00		
Stores		9712	111,000.00	111,000.00		111,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,024,776.00	977,394.20		736,217.97		
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	39,548.00	3,441,768.96		3,400,978.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,097,574.00	1,091,938.53		1,119,702.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	18,575,450.00	18,773,291.00	10,442,374.00	18,822,266.00	48,975.00	0.3%
Education Protection Account State Aid - Current Year		8012	3,545,376.00	3,560,542.00	1,801,314.00	3,560,542.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	31,532.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	63,548.00	65,454.00	32,590.95	65,454.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,297,382.00	5,639,413.00	3,311,748.98	5,639,413.00	0.00	0.0%
Unsecured Roll Taxes		8042	220,078.00	226,681.00	234,766.16	226,681.00	0.00	0.0%
Prior Years' Taxes		8043	333,230.00	343,227.00	331,832.08	343,227.00	0.00	0.0%
Supplemental Taxes		8044	99,312.00	102,368.00	72,818.57	102,368.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(443,432.00)	(395,834.00)	(51,141.92)	(395,834.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	259,644.00	0.00	97,611.33	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,950,588.00	28,315,142.00	16,305,446.15	28,364,117.00	48,975.00	0.2%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			27,950,588.00	28,315,142.00	16,305,446.15	28,364,117.00	48,975.00	0.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	439,729.00	439,729.00	10,532.09	442,630.00	2,901.00	0.7%
Special Education Discretionary Grants		8182	51,916.00	51,916.00	23,902.79	76,988.00	25,072.00	48.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,025,310.00	1,330,862.27	486,270.60	1,148,753.27	(182,109.00)	-13.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	273,936.00	273,936.00	215,956.56	660,936.56	387,000.56	141.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	2,100.00	2,100.00	641.40	3,116.00	1,016.00	48.4%
Title III, Part A, English Learner Program	4203	8290	32,399.00	32,399.00	17,041.54	70,500.00	38,101.00	117.6%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	30,482.00	30,482.00	200.62	33,443.00	2,961.00	9.7%
All Other Federal Revenue	All Other	8290	1,484,180.00	1,484,180.00	422,104.18	1,494,974.00	10,794.00	0.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,340,052.00</b>	<b>3,645,604.27</b>	<b>1,176,649.78</b>	<b>3,931,340.83</b>	<b>285,736.56</b>	<b>7.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	116,406.00	116,406.00	64,025.00	116,406.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	104,807.00	525,781.00	249,540.00	525,781.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	555,471.00	555,471.00	180,803.82	555,471.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	2,000.00	1,125.00	2,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,236,454.00	1,238,083.00	104,939.38	1,238,083.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,013,138.00</b>	<b>2,437,741.00</b>	<b>600,433.20</b>	<b>2,437,741.00</b>	<b>0.00</b>	<b>0.0%</b>

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

33 67181 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	214,150.56	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	24,981.89	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	30,832.00	98,155.58	32,322.00	1,490.00	4.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,325,975.00	1,325,975.00	717,270.00	1,326,124.00	149.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,365,975.00</b>	<b>1,396,807.00</b>	<b>1,054,558.03</b>	<b>1,398,446.00</b>	<b>1,639.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>34,669,753.00</b>	<b>35,795,294.27</b>	<b>19,137,087.16</b>	<b>36,131,644.83</b>	<b>336,350.56</b>	<b>0.9%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	11,007,108.00	11,044,616.67	5,781,681.21	11,055,078.67	(10,462.00)	-0.1%
Certificated Pupil Support Salaries		1200	957,459.00	857,265.71	455,386.32	857,265.71	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,697,198.00	1,794,532.59	989,096.63	1,797,246.59	(2,714.00)	-0.2%
Other Certificated Salaries		1900	297,220.00	293,139.34	160,971.14	293,248.34	(109.00)	0.0%
TOTAL, CERTIFICATED SALARIES			13,958,985.00	13,989,554.31	7,387,135.30	14,002,839.31	(13,285.00)	-0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,538,789.00	1,795,221.66	941,349.69	1,813,557.66	(18,336.00)	-1.0%
Classified Support Salaries		2200	1,956,511.00	1,927,619.51	1,103,134.19	1,928,062.51	(443.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	498,564.00	444,797.93	188,525.21	444,797.93	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,686,705.00	1,648,937.80	914,312.87	1,649,972.80	(1,035.00)	-0.1%
Other Classified Salaries		2900	579,509.00	361,309.17	189,698.46	369,262.17	(7,953.00)	-2.2%
TOTAL, CLASSIFIED SALARIES			6,260,078.00	6,177,886.07	3,337,020.42	6,205,653.07	(27,767.00)	-0.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,046,216.00	3,072,796.83	1,039,251.29	3,073,499.83	(703.00)	0.0%
PERS		3201-3202	964,776.00	969,178.86	492,629.79	972,087.86	(2,909.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	689,538.00	704,145.20	344,763.58	707,040.20	(2,895.00)	-0.4%
Health and Welfare Benefits		3401-3402	3,983,949.00	3,885,558.16	2,188,098.45	3,936,768.16	(51,210.00)	-1.3%
Unemployment Insurance		3501-3502	10,106.00	19,941.42	11,877.70	19,975.42	(34.00)	-0.2%
Workers' Compensation		3601-3602	1,268,148.00	1,283,535.61	857,271.22	1,284,410.61	(875.00)	-0.1%
OPEB, Allocated		3701-3702	143,823.00	155,850.08	129,307.33	156,154.08	(304.00)	-0.2%
OPEB, Active Employees		3751-3752	116,880.00	110,537.16	0.00	110,190.16	347.00	0.3%
Other Employee Benefits		3901-3902	0.00	(390.80)	(4,876.92)	0.00	(390.80)	100.0%
TOTAL, EMPLOYEE BENEFITS			10,223,436.00	10,201,152.52	4,858,322.44	10,260,126.32	(58,973.80)	-0.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	102,019.00	89,902.00	44,811.19	89,902.00	0.00	0.0%
Books and Other Reference Materials		4200	9,191.00	42,902.65	22,605.74	42,705.65	197.00	0.5%
Materials and Supplies		4300	1,840,762.00	1,751,383.07	422,281.76	2,129,236.20	(377,853.13)	-21.6%
Noncapitalized Equipment		4400	39,824.00	157,816.76	36,566.09	157,965.86	(149.10)	-0.1%
Food		4700	0.00	0.00	265.78	266.00	(266.00)	New
TOTAL, BOOKS AND SUPPLIES			1,991,796.00	2,042,004.48	526,530.56	2,420,075.71	(378,071.23)	-18.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	99,959.00	159,200.32	69,589.51	159,185.32	15.00	0.0%
Dues and Memberships		5300	38,480.00	42,045.61	25,446.36	42,045.61	0.00	0.0%
Insurance		5400-5450	237,500.00	259,500.00	259,408.00	259,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,197,034.00	1,137,873.00	660,856.55	1,137,873.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	326,671.00	427,150.08	114,286.28	427,150.08	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	(4,920.00)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(250.00)	(250.00)	(333.85)	(250.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,896,922.00	1,984,636.95	942,306.82	2,097,108.71	(112,471.76)	-5.7%
Communications		5900	60,175.00	44,097.90	20,093.61	44,097.90	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,856,491.00	4,054,253.86	2,086,733.28	4,166,710.62	(112,456.76)	-2.8%

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

33 67181 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	240,000.00	229,269.00	114,182.80	229,269.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			240,000.00	229,269.00	114,182.80	229,269.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	38,715.00	38,715.00	0.00	38,715.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			38,715.00	38,715.00	0.00	38,715.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			36,569,501.00	36,732,835.24	18,309,924.80	37,323,389.03	(590,553.79)	-1.6%

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

33 67181 0000000  
Form 011

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

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
6300	Lottery: Instructional Materials	189,398.57
6510	Special Ed: Early Ed Individuals with Excepti	26,255.00
9010	Other Restricted Local	520,564.40
Total, Restricted Balance		<u>736,217.97</u>

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

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 06, 2018

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Meliton Sanchez

Telephone: 760-922-4164 Ext. 1230

Title: Director of Business Services

E-mail: melitons@gmail.com

### Criteria and Standards Review Summary

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

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



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

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

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

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

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)	2,830.70	2,830.70	2,802.24	2,863.77	33.07	1%
<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>	2,830.70	2,830.70	2,802.24	2,863.77	33.07	1%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.91	2.91	6.18	6.18	3.27	112%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	2.91	2.91	6.18	6.18	3.27	112%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,833.61	2,833.61	2,808.42	2,869.95	36.34	1%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. 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	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	2,863.77	2,863.77		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>2,863.77</b>	<b>2,863.77</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	2,788.84	2,802.24		
Charter School				
<b>Total ADA</b>	<b>2,788.84</b>	<b>2,802.24</b>	<b>0.5%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	2,788.84	2,802.24		
Charter School				
<b>Total ADA</b>	<b>2,788.84</b>	<b>2,802.24</b>	<b>0.5%</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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	3,015	3,006		
Charter School	0			
<b>Total Enrollment</b>	<b>3,015</b>	<b>3,006</b>	<b>-0.3%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	3,015	3,006		
Charter School	0			
<b>Total Enrollment</b>	<b>3,015</b>	<b>3,006</b>	<b>-0.3%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	3,015	3,006		
Charter School	0			
<b>Total Enrollment</b>	<b>3,015</b>	<b>3,006</b>	<b>-0.3%</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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

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

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	2,945	3,177	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,945</b>	<b>3,177</b>	<b>92.7%</b>
Second Prior Year (2015-16)			
District Regular	2,897	3,149	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,897</b>	<b>3,149</b>	<b>92.0%</b>
First Prior Year (2016-17)			
District Regular	2,857	3,096	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,857</b>	<b>3,096</b>	<b>92.3%</b>
Historical Average Ratio:			92.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **92.8%**

#### 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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	2,802	3,006		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,802</b>	<b>3,006</b>	<b>93.2%</b>	<b>Not Met</b>
1st Subsequent Year (2018-19)				
District Regular	2,802	3,006		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,802</b>	<b>3,006</b>	<b>93.2%</b>	<b>Not Met</b>
2nd Subsequent Year (2019-20)				
District Regular	2,802	3,006		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,802</b>	<b>3,006</b>	<b>93.2%</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)

The projected P-2 ADA enrollment ratio exceeds the historical standard by exactly 0.5%. We attribute the change in historical average to improved attendance across the District.



#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	28,315,142.00	28,364,117.00	0.2%	Met
1st Subsequent Year (2018-19)	28,792,860.00	30,120,478.00	4.6%	Not Met
2nd Subsequent Year (2019-20)	29,607,886.00	30,866,224.00	4.3%	Not Met

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

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

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

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

Projected LCFF revenue increased beyond the projection standard (2%) due to anticipated closure of the LCFF funding gap.

## 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)	19,451,225.02	22,256,437.14	87.4%
Second Prior Year (2015-16)	19,126,519.86	24,275,122.67	78.8%
First Prior Year (2016-17)	20,324,677.18	24,212,841.89	83.9%
Historical Average Ratio:			83.4%

	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):	80.4% to 86.4%	80.4% to 86.4%	80.4% to 86.4%

### 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)	21,922,343.41	26,103,713.02	84.0%	Met
1st Subsequent Year (2018-19)	22,478,006.13	26,738,841.13	84.1%	Met
2nd Subsequent Year (2019-20)	23,033,668.13	27,452,114.13	83.9%	Met

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

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

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

Explanation:  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	3,340,052.00	3,931,340.83	17.7%	Yes
1st Subsequent Year (2018-19)	3,340,052.00	3,340,052.00	0.0%	No
2nd Subsequent Year (2019-20)	3,340,052.00	3,340,052.00	0.0%	No

**Explanation:**  
(required if Yes)

Federal Revenue: Current year exceeds the variance amount, because we placed PY carry-over into the budget, which increased revenues.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	2,437,741.00	2,437,741.00	0.0%	No
1st Subsequent Year (2018-19)	2,016,767.00	2,843,428.00	41.0%	Yes
2nd Subsequent Year (2019-20)	2,016,767.00	2,016,767.00	0.0%	No

**Explanation:**  
(required if Yes)

State Revenue: 2018-19 revenue increase exceeds variance explanation amount. The increase in LCFF funding and placement of carryover contributed to this.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	1,367,475.00	1,398,446.00	2.3%	No
1st Subsequent Year (2018-19)	1,365,975.00	1,365,975.00	0.0%	No
2nd Subsequent Year (2019-20)	1,365,975.00	1,365,975.00	0.0%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	1,671,307.45	2,420,075.71	44.8%	Yes
1st Subsequent Year (2018-19)	1,662,019.44	1,745,852.00	5.0%	No
2nd Subsequent Year (2019-20)	1,792,019.44	1,875,852.00	4.7%	No

**Explanation:**  
(required if Yes)

Books and Supplies: Current year expenditures increased beyond the variance explanation amount due to an increase in budget caused by carryover.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	4,065,168.57	4,166,710.62	2.5%	No
1st Subsequent Year (2018-19)	3,934,979.43	3,809,824.00	-3.2%	No
2nd Subsequent Year (2019-20)	3,918,601.75	3,793,447.00	-3.2%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	7,145,268.00	7,767,527.83	8.7%	Not Met
1st Subsequent Year (2018-19)	6,722,794.00	7,549,455.00	12.3%	Not Met
2nd Subsequent Year (2019-20)	6,722,794.00	6,722,794.00	0.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	5,736,476.02	6,586,786.33	14.8%	Not Met
1st Subsequent Year (2018-19)	5,596,998.87	5,555,676.00	-0.7%	Met
2nd Subsequent Year (2019-20)	5,710,621.19	5,669,299.00	-0.7%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Federal Revenue: Current year exceeds the variance amount, because we placed PY carry-over into the budget, which increased revenues.

**Explanation:**

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

State Revenue: 2018-19 revenue increase exceeds variance explanation amount. The increase in LCFF funding and placement of carryover contributed to this.

**Explanation:**

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

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

**Explanation:**

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

Books and Supplies: Current year expenditures increased beyond the variance explanation amount due to an increase in budget caused by carryover.

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	862,600.51	862,601.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		862,601.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	8.9%	11.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	3.0%	3.9%

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

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

Fiscal Year	Projected Year Totals		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)	773,898.86	26,103,713.02	N/A	Met
1st Subsequent Year (2018-19)	1,110,420.87	26,738,841.13	N/A	Met
2nd Subsequent Year (2019-20)	(1,014,741.13)	28,652,114.13	3.5%	Met

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

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

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

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2017-18)		5,383,898.46	Met
1st Subsequent Year (2018-19)		6,309,141.08	Met
2nd Subsequent Year (2019-20)		5,109,222.70	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)		4,267,785.86	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.)	2,802	2,845	2,845
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):

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

No

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	37,323,389.03	36,744,690.38	38,788,936.38
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	37,323,389.03	36,744,690.38	38,788,936.38
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,119,701.67	1,102,340.71	1,163,668.09
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,119,701.67	1,102,340.71	1,163,668.09



### 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	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,119,702.00	1,102,341.00	1,163,668.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	2,164,772.36	3,336,071.23
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	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	1,119,702.00	3,267,113.36	4,499,739.23
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	8.89%	11.60%
<b>District's Reserve Standard</b> (Section 10B, Line 7):	<b>1,119,701.67</b>	<b>1,102,340.71</b>	<b>1,163,668.09</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)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

Yes

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

We entered into an employee termination agreement with two former employees, (approved February 20, 2018) . The agreement cost us \$55,000.00 per employee or a total of \$110,000.00 We anticipate eliminating one of the effected positions, which will save the District approximately \$200,000 per year.

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

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

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)

Yes

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

Gneral fund makes an annual loan fo Fund 13 (Nutrition Services) for operating income.

### 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 first interim projections.

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(2,373,500.12)	(2,435,502.12)	2.6%	62,002.00	Met
1st Subsequent Year (2018-19)	(3,620,407.00)	(3,625,900.00)	0.2%	5,493.00	Met
2nd Subsequent Year (2019-20)	(3,751,381.00)	(3,756,874.00)	0.1%	5,493.00	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)	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)	1,200,000.00	1,200,000.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)

## S6. Long-term Commitments

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8	General Fund	Fund 40	2,692,324
Certificates of Participation	16	Redevelopment	Fund 40	5,565,000
General Obligation Bonds	10	Fund 51 - Bond Fund	Fund 51 - Bond Fund	6,984,615
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				226,576

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

Flex Financing	12	General Fund	Fund 40	2,120,712
		Other General Long-Term Debt		194,342
TOTAL:				17,783,569

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	490,868	498,221	498,222	498,222
Certificates of Participation	517,819	517,819	517,419	521,619
General Obligation Bonds	818,250	841,625	886,131	659,513
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Flex Financing	243,746	243,746	243,748	243,747
Total Annual Payments:	2,070,683	2,101,411	2,145,520	1,923,101
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in annual payments will be funded through a combination of increased revenue and cuts to the personnel, materials/supplies, and/or service budgets by the same amount.

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
2,387,880.00	2,387,880.00
2,387,880.00	2,387,880.00

Actuarial	Actuarial
Jul 19, 2017	Jul 19, 2017

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)

First Interim (Form 01CSI, Item S7A)	Second Interim
526,120.00	526,120.00
526,120.00	526,120.00
526,120.00	526,120.00

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

268,794.34	275,048.24
216,171.00	216,171.00
239,726.00	239,726.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)

263,622.00	263,622.00
216,171.00	216,171.00
239,726.00	239,726.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)

25	26
25	26
25	26

4. Comments:

Does not include the two employment agreements referred to in previous section. We expect three retirees to drop out within 90 days. The net result is expected to be 25 by end of year.

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs	0.00	0.00
Current Year (2017-18)	0.00	0.00
1st Subsequent Year (2018-19)	0.00	0.00
2nd Subsequent Year (2019-20)	0.00	0.00

- b. Amount contributed (funded) 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	0.00	0.00
Current Year (2017-18)	0.00	0.00
1st Subsequent Year (2018-19)	0.00	0.00
2nd Subsequent Year (2019-20)	0.00	0.00

4. Comments:



## S8. Status of Labor Agreements

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

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

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

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

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

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

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

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

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	148.0	150.0	150.0	150.0

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

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?

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

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

No

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

**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)

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

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

--

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

--

--

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
0	232,690	232,690

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

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

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

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

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


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

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

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

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

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	143.0	143.5	142.5	142.5

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

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?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

No

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

7. Amount included for any tentative salary schedule increases

**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)

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

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

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)

**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)

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	30.0	31.6	30.6	30.6

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

**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)

**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)

**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)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:  
(optional)

A3. Enrollment has been in decline for the past few years. The decline is expected to taper and hold steady. A9. The Chief Business Official is a relatively new hire to the District. He is working within his first school year with an employment duration of 7 months.

## End of School District Second Interim Criteria and Standards Review

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
A. BEGINNING CASH B. RECEIPTS C. DISBURSEMENTS	8010-8019 Principal Apportionment	8,430,761.00	8,671,982.00	6,635,280.00	8,156,772.00	7,311,919.00	4,284,271.00	5,820,646.00	7,226,602.00
	8020-8079 Property Taxes	949,307.00	949,307.00	2,625,175.00	1,708,752.00	1,708,752.00	2,625,175.00	1,708,752.00	1,461,304.00
	8080-8099 Miscellaneous Funds	4,146.00	252,148.00	0.00	328,714.00	14,929.00	1,709,304.00	1,720,985.00	0.00
	8100-8299 Federal Revenue	1,109.00	0.00	1,095,655.00	7,479.00	115,968.00	223,290.00	(266,850.00)	377,823.83
	8300-8599 Other State Revenue	5,820.00	5,820.00	12,197.00	42,910.00	207,619.00	158,295.00	167,773.00	111,473.00
	8600-8799 Other Local Revenue	11,229.00	132,089.00	145,836.00	8,367.00	234,255.00	289,981.00	232,802.00	(180,745.00)
	8910-8929 Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979 All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	971,611.00	1,339,364.00	3,878,862.00	2,096,222.00	2,281,523.00	5,006,045.00	3,563,462.00	1,769,855.83
	1000-1999 Certificated Salaries	48,284.00	1,262,784.00	1,209,239.00	1,216,381.00	1,216,061.00	1,239,387.00	1,194,998.00	1,245,646.00
D. BALANCE SHEET ITEMS Assets and Deferred Outflows	2000-2999 Classified Salaries	132,010.00	538,673.00	250,723.00	546,277.00	549,351.00	796,056.00	523,929.00	567,789.00
	3000-3999 Employee Benefits	418,580.00	812,243.00	649,800.00	702,752.00	755,041.00	797,562.00	722,344.00	794,584.00
	4000-4999 Books and Supplies	5,349.00	79,199.00	123,092.00	140,297.00	63,798.00	60,268.00	54,527.00	335,558.00
	5000-5999 Services	100,520.00	588,323.00	339,552.00	287,570.00	175,010.00	384,231.00	211,527.00	253,642.57
	6000-6599 Capital Outlay	0.00	0.00	175.00	0.00	343,508.00	0.00	(229,500.00)	0.00
	7000-7499 Other Outgo	164,852.00	(164,850.00)	2.00	0.00	0.00	0.00	0.00	17,418.00
	7600-7629 Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	869,595.00	3,116,372.00	2,572,583.00	2,893,277.00	3,102,769.00	3,277,504.00	2,477,825.00	3,214,637.57
	9111-9199 Cash Not In Treasury	0.00	0.00	286,477.00	(22,538.00)	0.00	1,318.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	9200-9299 Accounts Receivable	280,914.00	3,670.00	(24,470.00)	(786.00)	74,103.00	(11,258.00)	715,673.00	76,442.00
	9310 Due From Other Funds	200,076.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9320 Stores	99,243.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330 Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340 Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490 Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL	1,795,256.46	3,670.00	262,007.00	(23,324.00)	74,103.00	(9,940.00)	715,673.00	76,442.00
	Liabilities and Deferred Inflows	0.00	56,539.00	46,774.00	24,474.00	2,092,000.00	659.00	99,250.00	77,431.00
	9500-9599 Accounts Payable	141,709.00	206,845.00	0.00	0.00	188,505.00	181,567.00	296,104.00	186,652.00
	9610 Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	9640 Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650 Unearned Revenues	36,482.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690 Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL	141,709.00	263,384.00	46,774.00	24,474.00	2,280,505.00	182,226.00	395,354.00	264,083.00
	Nonoperating	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BALANCE SHEET ITEMS	(593,561.69)	(259,714.00)	215,233.00	(47,798.00)	(2,206,402.00)	(192,166.00)	320,319.00	(187,641.00)
	G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	241,221.00	(2,036,722.00)	1,521,512.00	(844,853.00)	(3,027,648.00)	1,536,375.00	1,405,958.00	(1,632,422.74)
		8,671,982.00	6,635,260.00	8,156,772.00	7,311,919.00	4,284,271.00	5,820,646.00	7,226,602.00	5,594,179.26



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>									
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
<b>SUBTOTAL</b>									
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
<b>SUBTOTAL</b>									
Nonoperating									
Suspense Clearing									
<b>TOTAL BALANCE SHEET ITEMS</b>									
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
<b>F. ENDING CASH (A + E)</b>									
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		July	August	September	October	November	December	January	February
A. BEGINNING CASH	Object		4,267,785.86	4,291,329.54	2,161,669.62	3,217,314.70	1,211,191.86	2,562,273.44	3,810,209.52
B. RECEIPTS	LCFF/Revenue Limit Sources								
	Principal Apportionment		974,576.00	974,576.00	1,754,237.00	1,754,237.00	2,584,244.00	1,754,237.00	1,754,237.00
	Property Taxes		4,146.00	252,148.00	0.00	328,714.00	1,424,832.00	1,525,027.00	289,917.00
	Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Federal Revenue		1,109.00	0.00	1,095,655.00	7,479.00	427,728.00	100,296.00	0.00
	Other State Revenue		5,820.00	5,820.00	12,197.00	42,910.00	322,870.00	358,127.00	111,473.00
	Other Local Revenue		11,229.00	132,089.00	145,835.00	8,367.00	128,265.00	465,934.00	(182,245.00)
	Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		996,880.00	1,364,633.00	3,837,931.00	2,141,707.00	4,887,939.00	4,203,621.00	1,973,382.00
	TOTAL RECEIPTS								
C. DISBURSEMENTS	Certificated Salaries	1000-1999	35,296.00	1,270,558.92	1,270,558.92	1,270,558.92	1,270,558.92	1,270,558.92	1,270,558.92
	Classified Salaries	2000-2999	126,339.11	538,573.00	250,723.00	546,277.00	867,800.00	272,313.00	567,789.00
	Employee Benefits	3000-3999	618,580.00	812,243.00	649,800.00	702,752.00	836,947.00	836,087.00	795,684.00
	Books and Supplies	4000-4999	10,599.55	79,199.00	123,092.00	140,297.00	115,201.00	116,260.00	135,558.45
	Services	5000-5999	100,902.43	583,323.00	334,552.00	287,570.00	233,896.00	236,058.00	248,642.57
	Capital Outlay	6000-6999	34,909.00	0.00	0.00	0.00	32,890.00	0.00	0.00
	Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	17,148.00
	Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS		926,626.09	3,283,996.92	2,628,725.92	2,947,454.92	3,357,292.92	2,731,276.92	3,035,380.94
D. BALANCE SHEET ITEMS	Assets and Deferred Outflows								
	Cash Not in Treasury	9111-9199	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts Receivable	9200-9299	1,479,936.08	53,088.00	75,770.00	84,060.00	80,657.00	76,504.00	76,442.00
	Due From Other Funds	9310	200,076.69	0.00	0.00	0.00	0.00	0.00	0.00
	Stores	9320	99,243.69	0.00	0.00	0.00	0.00	0.00	0.00
	Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL		1,795,256.46	53,088.00	75,770.00	84,060.00	80,657.00	76,504.00	76,442.00
	Liabilities and Deferred Inflows								
	Accounts Payable	9500-9599	1,261,556.50	56,539.00	57,774.00	50,540.00	78,654.50	99,250.00	77,431.00
	Due To Other Funds	9610	2,352,325.95	206,845.00	171,556.00	186,054.00	181,567.00	201,662.00	186,652.00
	Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	Unearned Revenues	9650	36,492.40	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL		3,650,374.85	263,384.00	229,330.00	236,594.00	260,221.50	300,912.00	264,083.00
	Nonoperating								
	Suspense Clearing	9910	(1,855,118.39)	(210,296.00)	(153,560.00)	(152,534.00)	(179,564.50)	(224,408.00)	(187,641.00)
	TOTAL BALANCE SHEET ITEMS		23,543.68	(2,129,659.92)	1,055,645.08	(958,281.92)	1,351,081.58	1,247,936.08	(1,249,639.84)
	F. ENDING CASH (A + E)		4,291,329.54	2,161,669.62	3,217,314.70	2,259,032.78	2,562,273.44	3,810,209.52	2,560,569.59
	G. ENDING CASH, PLUS CASH								
	ACCRUALS AND ADJUSTMENTS								

Second Interim  
2017-18 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

33 67181 000000  
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>		2,560,569.58	1,883,481.66	1,819,032.54	2,022,276.62				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,584,244.00	1,754,237.00	1,754,237.00	2,584,245.00	0.00	0.00	22,811,551.00	22,811,551.00
Property Taxes	8020-8079	13,991.00	420,598.00	1,721,936.00	0.00	0.00	0.00	5,981,309.00	5,981,309.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	87,991.00	194,189.00	289,849.00	470,084.00	594,529.00	0.00	3,340,062.00	3,340,062.00
Other State Revenue	8300-8599	23,980.00	287,652.00	12,960.00	487,354.00	179,519.00	0.00	2,016,767.00	2,016,767.00
Other Local Revenue	8600-8799	217,053.00	155,053.00	125,260.00	12,704.00	15,571.00	0.00	1,365,975.00	1,365,975.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		2,927,259.00	2,811,729.00	3,904,242.00	3,554,387.00	789,619.00	0.00	35,515,654.00	35,515,654.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	1,270,558.92	1,270,558.92	1,270,558.92	1,397,910.80	15,000.00	0.00	14,153,796.00	14,153,796.00
Classified Salaries	2000-2999	859,528.00	321,089.89	837,598.00	482,027.00	0.00	0.00	6,238,572.00	6,238,572.00
Employee Benefits	3000-3999	865,596.00	870,109.00	854,104.00	1,998,852.00	0.00	0.00	10,598,534.00	10,598,534.00
Books and Supplies	4000-4999	136,508.00	140,317.00	230,000.00	320,786.00	0.00	0.00	1,662,019.00	1,662,019.00
Services	5000-5999	235,143.00	237,053.00	256,869.00	896,163.00	51,296.00	0.00	3,934,979.00	3,934,979.00
Capital Outlay	6000-6599	0.00	0.00	0.00	31,565.00	4,905.00	0.00	104,269.00	104,269.00
Other Outgo	7000-7499	0.00	0.00	0.00	274.00	21,293.00	0.00	38,715.00	38,715.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		3,367,333.92	2,839,127.81	3,449,129.92	5,127,577.80	92,494.00	0.00	36,730,884.00	36,730,884.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00	16,000.00
Accounts Receivable	9200-9299	85,762.00	76,422.00	96,863.00	608,106.00	0.00	0.00	1,479,936.08	1,479,936.08
Due From Other Funds	9310	0.00	200,076.69	0.00	0.00	0.00	0.00	200,076.69	200,076.69
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	99,243.69	99,243.69
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		85,762.00	276,498.69	96,863.00	608,106.00	0.00	0.00	1,795,256.46	1,795,256.46
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	135,005.00	110,550.00	130,620.00	302,226.00	0.00	0.00	1,261,556.50	1,261,556.50
Due To Other Funds	9610	187,770.00	202,999.00	218,111.00	218,160.95	0.00	0.00	2,352,325.95	2,352,325.95
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	36,492.40	0.00	0.00	36,492.40	36,492.40
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		322,775.00	313,549.00	348,731.00	556,879.35	0.00	0.00	3,650,374.85	3,650,374.85
Nonoperating								0.00	0.00
Suspense Clearing	9910	(237,013.00)	(37,050.31)	(251,868.00)	51,226.65	0.00	0.00	(1,855,118.39)	(1,855,118.39)
<b>TOTAL BALANCE SHEET ITEMS</b>		(237,013.00)	(37,050.31)	(251,868.00)	51,226.65	0.00	0.00	(1,855,118.39)	(1,855,118.39)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(677,087.92)	(84,449.12)	203,244.08	(1,521,964.15)	697,125.00	0.00	(3,070,348.39)	(1,215,230.00)
<b>F. ENDING CASH (A + E)</b>		1,883,481.66	1,819,032.54	2,022,276.62	500,312.47				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								1,197,437.47	

**CASH OPTIONS SURVEY**

District Name: Palo Verde Unified School District Contact Name: Meliton Sanchez III Date: 02/21/2018

**GENERAL FUND**

☒ The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally.

☐ The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____

☐ The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**.  
*(Please indicate the TRANs amount, type (cross-fiscal, regular), and the anticipated funding date).*

Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____

☐ The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education  
**(may not be a viable solution, recommend alternative cash options explored first).**

Amount: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_

☐ Other Options – please describe below.

**OTHER FUNDS**

☐ The district does NOT have sufficient cash in the \_\_\_\_\_ Fund and will do an internal temporary loan in the amount of \$ \_\_\_\_\_ from the \_\_\_\_\_ Fund.

☐ The district does NOT have sufficient cash in the \_\_\_\_\_ Fund and will do an internal temporary loan in the amount of \$ \_\_\_\_\_ from the \_\_\_\_\_ Fund.

## CASH OPTIONS SURVEY

- ✓ Deferral Exemptions: Our understanding is that the state has approved all district and charter school deferral exemption requests thus far. Therefore, our office urges both districts and charter schools to consider this option. Our office will continue to forward information on the exemption process as it becomes available. **As the county superintendent of schools is required to certify all district exemption requests, please allow our office at least ten working days to review and submit the applications to the CDE and the Department of Finance prior to the statutory deadlines.**
- ✓ Tax and Revenue Anticipation Notes (TRANs): TRANs are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANs are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANs is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANs with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANs with revenues deferred from one fiscal year to the next. Districts may issue a TRANs on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANs and its set-asides or repayments in the district’s cash flow projections.
- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013).
- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.
- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

**Collective Bargaining Agreement Survey**

District Name: **Palo Verde Unified School District** Contact Name: **Meliton Sanchez III** Date: **03/06/2018**

Please note that this is a survey document only for the Second Interim review letters and does not replace the requirement to make the Disclosure of Collective Bargaining Agreement available to the public for review, and to submit to the County Superintendent of Schools at least ten (10) working days prior to the date the governing board plans to act on the proposed agreement.

**Certificated Bargaining Unit**

- ☒ The district is not settled with the Certificated bargaining unit for Fiscal year 2017-18.
- ☐ The district is settled with the Certificated bargaining unit for Fiscal year 2017-18.
- ☐ If settled, please provide a Summary of the Agreement with Certificated bargaining unit below.

**Classified Bargaining Unit**

- ☒ The district is not settled with the Classified bargaining unit for Fiscal year 2017-18.
- ☐ The district is settled with the Classified bargaining unit for Fiscal year 2017-18.
- ☐ If settled, please provide a Summary of the Agreement with Classified bargaining unit below.

SACS2017ALL Financial Reporting Software - 2017.2.0  
3/6/2018 11:35:41 AM

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Second Interim  
2017-18 Projected Totals  
Technical Review Checks

Palo Verde Unified

Riverside County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to



the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## **EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

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

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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

33 67181 0000000  
Form 13f

Description	Resource Codes	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	1,286,000.00	1,286,000.00	537,326.07	1,286,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	98,200.00	98,200.00	42,621.66	98,200.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,850.00	200,850.00	93,366.65	200,850.00	0.00	0.0%
5) TOTAL, REVENUES			1,585,050.00	1,585,050.00	673,314.38	1,585,050.00		
<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	578,271.00	564,440.59	295,397.53	564,440.59	0.00	0.0%
3) Employee Benefits		3000-3999	336,171.00	354,474.49	186,397.14	354,474.49	0.00	0.0%
4) Books and Supplies		4000-4999	779,050.00	752,020.92	413,550.56	752,020.92	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,225.00	43,781.00	36,870.28	43,781.00	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			1,714,717.00	1,714,717.00	932,215.51	1,714,717.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(129,667.00)	(129,667.00)	(258,901.13)	(129,667.00)		
<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 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(129,667.00)	(129,667.00)	(258,901.13)	(129,667.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	180,561.00	251,666.77		251,666.77	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)			180,561.00	251,666.77		251,666.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,561.00	251,666.77		251,666.77		
2) Ending Balance, June 30 (E + F1e)			50,894.00	121,999.77		121,999.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	6,000.00	6,000.00		6,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	44,894.00	115,999.77		115,999.77		
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 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	1,286,000.00	1,286,000.00	537,326.07	1,286,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,286,000.00</b>	<b>1,286,000.00</b>	<b>537,326.07</b>	<b>1,286,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	98,200.00	98,200.00	42,621.66	98,200.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>98,200.00</b>	<b>98,200.00</b>	<b>42,621.66</b>	<b>98,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	200,000.00	200,000.00	91,985.84	200,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	850.00	850.00	917.54	850.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	463.27	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>200,850.00</b>	<b>200,850.00</b>	<b>93,366.65</b>	<b>200,850.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,585,050.00</b>	<b>1,585,050.00</b>	<b>673,314.38</b>	<b>1,585,050.00</b>		

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

33 67181 000000  
Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	439,464.00	424,650.59	223,073.44	424,650.59	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	111,482.00	111,482.00	56,437.43	111,482.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,325.00	28,308.00	15,886.66	28,308.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			578,271.00	564,440.59	295,397.53	564,440.59	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	89,811.00	90,007.00	44,213.36	90,007.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	44,238.00	44,407.00	20,807.81	44,407.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	156,870.00	174,620.64	101,261.46	174,620.64	0.00	0.0%
Unemployment Insurance		3501-3502	289.00	291.00	137.47	291.00	0.00	0.0%
Workers' Compensation		3601-3602	36,269.00	36,444.85	18,113.01	36,444.85	0.00	0.0%
OPEB, Allocated		3701-3702	3,649.00	3,659.00	1,864.03	3,659.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,045.00	5,045.00	0.00	5,045.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			336,171.00	354,474.49	186,397.14	354,474.49	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	51,550.00	36,938.65	31,444.20	36,938.65	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	727,500.00	715,082.27	382,106.36	715,082.27	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			779,050.00	752,020.92	413,550.56	752,020.92	0.00	0.0%

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

33 67181 0000000  
Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,800.00	3,783.00	1,597.37	3,783.00	0.00	0.0%
Dues and Memberships		5300	375.00	377.00	377.00	377.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,500.00	27,525.00	25,428.82	27,525.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	250.00	250.00	250.00	250.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,300.00	11,846.00	9,217.09	11,846.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			21,225.00	43,781.00	36,870.28	43,781.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,714,717.00	1,714,717.00	932,215.51	1,714,717.00		

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

33 67181 0000000  
Form 131

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



Resource	Description	2017/18
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	35,511.53
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	80,488.24
Total, Restricted Balance		<u>115,999.77</u>

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

33 67181 0000000  
Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	44,594.34	400.00	0.00	0.0%
5) TOTAL, REVENUES			400.00	400.00	44,594.34	400.00		
<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>			400.00	400.00	44,594.34	400.00		
<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 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

33 67181 0000000  
Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			400.00	400.00	44,594.34	400.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	86,934.00	88,379.62		88,379.62	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)			86,934.00	88,379.62		88,379.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,934.00	88,379.62		88,379.62		
2) Ending Balance, June 30 (E + F1e)			87,334.00	88,779.62		88,779.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	88,379.62		88,379.62		
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	87,334.00	400.00		400.00		
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 Second 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>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400.00	400.00	318.34	400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	44,276.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			400.00	400.00	44,594.34	400.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			400.00	400.00	44,594.34	400.00		

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

33 67181 0000000  
Form 251

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

2017-18 Second 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>CAPITAL OUTLAY</b>								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

33 67181 0000000  
Form 251

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

Resource	Description	2017/18
		Projected Year Totals
9010	Other Restricted Local	88,379.62
Total, Restricted Balance		88,379.62



2017-18 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

33 67181 0000000  
Form 351

Description	Resource Codes	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	11,730.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	127.14	200.00	0.00	0.0%
5) TOTAL, REVENUES			200.00	200.00	11,857.14	200.00		
<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>			200.00	200.00	11,857.14	200.00		
<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 Second Interim  
County School 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>			200.00	200.00	11,857.14	200.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,597.00	36,655.35		36,655.35	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)			36,597.00	36,655.35		36,655.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,597.00	36,655.35		36,655.35		
2) Ending Balance, June 30 (E + F1e)			36,797.00	36,855.35		36,855.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	36,797.00	36,855.35		36,855.35		
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 Second Interim  
County School 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>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	11,730.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	11,730.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	127.14	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			200.00	200.00	127.14	200.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			200.00	200.00	11,857.14	200.00		

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

2017-18 Second Interim  
County School 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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

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

Resource	Description	2017/18
		Projected Year Totals
7710	State School Facilities Projects	36,855.35
Total, Restricted Balance		<u>36,855.35</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>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	402,250.00	402,250.00	869.34	402,250.00	0.00	0.0%
5) TOTAL, REVENUES			402,250.00	402,250.00	869.34	402,250.00		
<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	1,194,315.00	1,194,315.00	128,046.88	1,194,315.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,194,315.00	1,194,315.00	128,046.88	1,194,315.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(792,065.00)	(792,065.00)	(127,177.54)	(792,065.00)		
<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 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

33 67181 0000000  
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(792,065.00)	(792,065.00)	(127,177.54)	(792,065.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,232,521.00	2,492,889.67		2,492,889.67	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)			2,232,521.00	2,492,889.67		2,492,889.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,232,521.00	2,492,889.67		2,492,889.67		
2) Ending Balance, June 30 (E + F1e)			1,440,456.00	1,700,824.67		1,700,824.67		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,440,456.00	1,700,824.67		1,700,824.67		
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 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,250.00	2,250.00	869.34	2,250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			402,250.00	402,250.00	869.34	402,250.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			402,250.00	402,250.00	869.34	402,250.00		

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

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Form 401

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	393,061.00	393,061.00	128,046.88	393,061.00	0.00	0.0%
Other Debt Service - Principal		7439	801,254.00	801,254.00	0.00	801,254.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,194,315.00	1,194,315.00	128,046.88	1,194,315.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,194,315.00	1,194,315.00	128,046.88	1,194,315.00		

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

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	1,700,824.67
Total, Restricted Balance		1,700,824.67

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

33 67181 0000000  
Form 511

Description	Resource Codes	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	2,613.21	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	527,234.20	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	529,847.41	0.00		
<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	774,375.00	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	774,375.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(244,527.59)	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%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 Second 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>			0.00	0.00	(244,527.59)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,296,245.50		1,296,245.50	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)			0.00	1,296,245.50		1,296,245.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,296,245.50		1,296,245.50		
2) Ending Balance, June 30 (E + F1e)			0.00	1,296,245.50		1,296,245.50		
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		9740	0.00	1,296,245.50		1,296,245.50		
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 Second Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

33 67181 0000000  
Form 511

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	2,613.21	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	2,613.21	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	410,113.11	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	45,806.12	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	47,804.11	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	17,245.95	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	6,264.91	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	527,234.20	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	529,847.41	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	534,978.25	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	239,396.75	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	774,375.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	774,375.00	0.00		

2017-18 Second 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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	1,296,245.50
Total, Restricted Balance		1,296,245.50