| NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards (Pursuant to Education Code (EC) sections 33129 and 42130) Signed: Date: 12/4//7 |
|---|
| NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board. |
| To the County Superintendent of Schools: This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131) |
| Meeting Date: December 04, 2017 Signed: Patricin Jocks Daws |
| CERTIFICATION OF FINANCIAL CONDITION President of the Governing Board |
| 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: Erin Power Telephone: 951-352-6729 ext 82401 |
| Title: Budget Manager E-mail: epower@rusd.k12.ca.us |

Criteria and Standards Review Summary

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

| RITE | RIA AND STANDARDS | | Met | Not Met |
|------|--------------------------|--|-----|------------|
| 1 | Average Daily Attendance | Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | X | 14161 |

First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2017-18

| | RIA AND STANDARDS (conti | nued) | Met | Not Met |
|----|---|--|-----|------------|
| 2 | Enrollment | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | x | 1000 |
| 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. | х | |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | х | |
| 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. | х | |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | х |
| 6b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | х |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | х | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | | х |
| 9a | Fund Balance | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years. | х | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | х | |
| 10 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | | х |

| | EMENTAL INFORMATION | | <u>No</u> | Yes |
|----|--|---|-----------|-----|
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget? | x | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? | х | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | | х |
| 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)? | х | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | x | |

| S6 | Long-term Commitments | | <u>No</u> | Yes |
|-----|--|---|-----------|-----|
| | Long-term Communicinents | Does the district have long-term (multiyear) commitments or debt agreements? | | х |
| | | If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment? | х | |
| | | 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? | х | |
| 67a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | Х |
| | | If yes, have there been changes since budget adoption in OPEB liabilities? | х | |
| 57b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | | Х |
| | | If yes, have there been changes since budget adoption in self- insurance liabilities? | х | |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | Certificated? (Section S8A, Line 1b) | X | |
| | i | Classified? (Section S8B, Line 1b) | X | |
| | | Management/supervisor/confidential? (Section S8C, Line 1b) | n/a | |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | Certificated? (Section S8A, Line 3) | n/a | |
| | | Classified? (Section S8B, Line 3) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | х | |

| | IONAL FISCAL INDICATORS | | No | Yes |
|------------|---|--|----|-----|
| A 1 | 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? | х | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | х |
| А3 | Declining Enrollment | Is enrollment decreasing in both the prior and current fiscal years? | | х |
| 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? | х | |
| 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? | х | |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | Х | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | х | _ |
| 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). | х | |
| 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? | х | |

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

| | R | evenues, | Expenditures, and Ci | nanges in Fund Baland | ce | | | |
|--|------|--------------------|------------------------|---|---|---------------------------------|----------------------------------|------------------------|
| Description Re | | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | 80 | 10-8099 | 369,968,342.00 | 370,458,443.00 | 88,938,655.06 | 370,458,443.00 | 0.00 | 0.0 |
| 2) Federal Revenue | 810 | 00-8299 | 285,000.00 | 307,841.44 | 368,127.27 | 307,841.44 | 0.00 | 0.0 |
| 3) Other State Revenue | 830 | 00-8599 | 5,984, <u>4</u> 77.00 | 11,840,649.00 | 266,766.71 | 11,840,649,00 | 0.00 | 0.0 |
| 4) Other Local Revenue | 860 | 00-8799 | 2,275,943.00 | 2,291,332.16 | 1,465,069.27 | 2,291,332,16 | 0.00 | 0.0 |
| 5) TOTAL, REVENUES | | | 378,513,762.00 | 384,898,265.60 | 91,038,618.31 | 384,898,265,60 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | 100 | 00-1999 | 175,410,850.00 | 175,602,023.00 | 44,222,459.G1 | 175,602,023.00 | 0.00 | 0.0 |
| 2) Classified Salaries | 200 | 00-2999 | 44,967,216.00 | 45,043,789.66 | 13,509,464.06 | 45,429,629.66 | (385,840.00) | -0.9 |
| 3) Employee Benefits | 300 | 00-3999 | 69,225,066.00 | 70,753,950.19 | 21,307,200.81 | 70,768,110.19 | (14,160.00) | 0.0 |
| 4) Books and Supplies | 400 | 00-4999 | 17,558,526.00 | 17,693,655.91 | 2,616,683.10 | 17,693,655.91 | 0.00 | 0.0 |
| 5) Services and Other Operating Expenditures | 500 | 00-5999 | 42,003,270.00 | 38,082,565.06 | 8,688,368.37 | 38,082,565.06 | 0.00 | 0.0 |
| 6) Capital Outlay | 600 | 00-6999 | 442,346.00 | 5,486,478.49 | 3,735,121.13 | 5,486,478.49 | C.0C | 0.0 |
| Other Outgo (excluding Transfers of Indirect Costs) | | 00-7299 00-7499 | 80,000.00 | 80,000.00 | 7,592.11 | 80,000.00 | 0.00 | 0.0 |
| 8) Other Outgo - Transfers of Indirect Costs | 730 | 0-7399 | (5,190,627.00) | (5,494,862.12) | (266.40) | (5,494,862.12) | 0.00 | 0.0 |
| 9) TOTAL, EXPENDITURES | | | 344,496,647.00 | 347,247,600.19 | 94,086,622.19 | 347,647,600.19 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 34,017,115.00 | 37.650.665.41 | (3,048,003,88) | 37,250,665,41 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 5.11251000.11 | | |
| Interfund Transfers a) Transfers in | 698 | 0-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| b) Transfers Out | | 0-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Cther Sources/Uses Sources | | 0-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| b) Uses | 763 | 0-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 3) Contributions | 8986 | 0-8999 | (63,799,515.00) | (63,849,353.00) | 0.00 | (63,849,353,00) | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (63,799,515.00) | (63,849,353.00) | 0.00 | (63,849,353.0C) | 3.33 | 9.0 |

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999)

| | | Revenues | , Expenditures, and C | hanges in Fund Balan | ce | | | FOIIII |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | _ | (29,782,400.00) | (26,198,687.59) | (3,048,003,88) | (26,598,687.59) | | |
| F. FUND BALANCE, RESERVES | | | | | | (23,333,231,237, | | |
| Beginning Fund Balance a) As of July 1 - Unaudited | | 9791 | 62,666,160,00 | 64,353,019,96 | | 64,353,019,96 | 0.00 | 0.00 |
| b) Audit Adjustments | | 9793 | C.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | | 62,666,160.00 | 64,353,019.96 | 1 | 64,353,019,96 | 0.00 | 0.07 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 62,666,160.00 | 64,353,019.96 | | 64,353,019.96 | 0.00) | 0.07 |
| 2) Ending Balance, June 30 (E + F1e) | | | 32,883,760.00 | 38,154,332.37 | | 37,754,332.37 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 150,000.00 | 150,000.00 | | 150,000.00 | | |
| Stores | | 9712 | 100,000.00 | 97,484.72 | | 97,484.72 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | Ĺ | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0 00 | | 0 00 | | |
| c) Committed Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | | 9760 | 15,736,480.00 | 21,054,128.76 | | 24,881,125.78 | | |
| Other Assignments | | 9780 | 7,007,080.00 | 7,253,693.89 | | 2,425,381,87 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 9,890,200.00 | 9,599,025.00 | | 10,200,340.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

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

| | | | Board Approved | | Projected Va | Differen | 0/ 510 |
|--|-----------------|-----------------|----------------------|-----------------|---------------------------------|----------------------------------|------------------------|
| Description Resource Codes | Object Codes | Original Budget | Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
| LCFF SOURCES | | | | | | | |
| Principal Apportionment State Aid - Current Year | 8011 | 252,496,794.00 | 253,492,333.00 | 69,142,861.00 | 253,492,333.00 | 0.00 | 0.0 |
| Education Protection Account State Aid - Current Year | 8012 | 49,810,967.00 | 49,309,256.00 | 12,552,045.00 | 49,309,256.00 | 0.00 | 0.0 |
| State Aid - Prior Years | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Tax Relief Subventions Homeowners' Exemptions | 8021 | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | 0.00 | |
| 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 | | | | 0.00 | 0.00 | 0.00 | |
| Secured Roll Taxes | 8041 | 63,000,000.00 | 63,000,000.00 | 0.00 | 63,000,000.00 | 0.00 | 0.0 |
| Unsecured Roll Taxes | 8042 | 5,300,000.00 | 5,300,000.00 | 2,967,959.16 | 5,300,000.00 | 0.00 | 0.0 |
| Prior Years' Taxes | 8043 | 5,000,000.00 | 5,000,000.00 | 4,399,514.35 | 5,000,000.00 | 0.00 | 0.0 |
| Supplemental Taxes | 8044 | 900,000.00 | 900,000.00 | 306,069.82 | 900,000.00 | 0.00 | 0.0 |
| Education Revenue Augmentation | | | | | | | |
| Fund (ERAF) | 8045 | (8,000,000.00) | (8,000,000.00) | 136,972.86 | (8,000,000.00) | 0.00 | 0.0 |
| Community Redevelopment Funds (SB 617/699/1992) | 8047 | 3,000,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 0.00 | 0.0 |
| 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 | 0.00 | 0.0 |
| Other In-Lieu Taxes | 8082 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.0 |
| Less: Non-LCFF | 0002 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| (50%) Adjustment | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Subtotal, LCFF Sources | | 372,307,761.00 | 372,801,589.00 | 89,505,422.19 | 372,801,589.00 | 0.00 | 0.0 |
| LCFF Transfers | | | | | | | |
| Unrestricted LCFF Transfers - Current Year 0000 | 8091 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| All Other LCFF Transfers - Current Year All Other | 8091 | | | | | | |
| 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 | | (2,339,419.00) | (2,343,146.00) | (566,767.13) | (2,343,146.00) | 0.00 | 0.0 |
| LCFF/Revenue Limit Transfers - Prior Years | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTAL, LCFF SOURCES | 8099 | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| EDERAL REVENUE | | 369,968,342.00 | 370,458,443.00 | 88,938,655.06 | 370,458,443.00 | 0.00 | 0.0 |
| 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 | | |
| orest Reserve Funds | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| food Control Funds | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Vildlife Reserve Funds | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| EMA | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| nteragency Contracts Between LEAs | 8285 | 0.00 | 0.00 | 0.00 | C.00 | 0.00 | 0.0 |
| ass-Through Revenues from Federal Sources | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| itle i, Part A, Basic 3010 | 8290 | | | | | | |
| itle I, Part D, Local Delinquent | | | i | | | 1 | |
| Programs 3025 | 8290 | | | | | | |
| itle II, Part A, Educator Quality 4035 | 8290 | | | | | 1 | |

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

| | | | | Board Approved | | Projected Year | Difference | 0/ 151/44 |
|---|--------------------------------------|-----------------|--------------------------|--|------------------------|----------------|-------------------|------------------------|
| Description | Resource Codes | Object Codes | Ortginal Budget (A) | Operating Budget (B) | Actuals To Date (C) | Totals (D) | 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 | | | | | | |
| | 3012-3020, 3030- 3199, 4036-4126, | | | | | | | |
| Other NCLB / Every Student Succeeds Act Career and Technical Education | 5510 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 8290 | 295 000 00 | 207.044.44 | 000 407 07 | | | |
| TOTAL, FEDERAL REVENUE | All Other | 029U | 285,000.00 285,000.00 | 307,841.44 | 368,127.27 | 307,841.44 | 0.00 | 0.0 |
| THER STATE REVENUE | | | 200,000.00 | 307,841.44 | 368,127.27 | 307,841.44 | 0.00 | 0.0 |
| 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 Apporticnments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 5,773,055.00 | 0.00 | 5,773,055.00 | 0.00 | 0.0 |
| Lottery - Unrestricted and Instructional Materia | als | 8560 | 5,984,477.00 | 6,067,594.00 | 132,281.29 | 6,067,594.00 | 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 | | | į | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | The state of the s | | | | |
| 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 | 134,485.42 | 0.00 | 0.00 | 0.09 |
| OTAL, OTHER STATE REVENUE | | | 5,984,477.00 | 11,840,649.00 | 266,766.71 | 11,840,649.00 | 0.00 | 0.09 |

| | | Oblest | O-lei | Board Approved | | Projected Year | Difference | % Dif |
|---|----------------|-----------------|---------------------|-------------------------|--|----------------|--------------------|-------|
| Pescription | Resource Codes | Object Codes | Original Budget (A) | Operating Budget (B) | Actuals To Date (C) | Totals (D) | (Col B & D) (E) | (E/B) |
| THER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue County and District Texes | | | | | and the second s | | | |
| Other Restricted Levies Secured Ro!l | | 8615 | 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 | | 00:0 | 0.00 | 9.00 | 0.00 | 0.00 | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0 00 | 0.00 | 0.00 | | | |
| Penalties and Interest from Delinquent No | n-I CEE | 0023 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Taxes | . 2011 | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 3,455.12 | 0.00 | 0.00 | 0. |
| Sale of Publications | | 8632 | 33,000.00 | 33,000.00 | 403.03 | 33,000.00 | 0.00 | 0 |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| eases and Rentals | | 8650 | 628,229.00 | 628,229,00 | 191,730.02 | 628,229.00 | 0.00 | 0 |
| nterest | | 8660 | 600,000.00 | 600,000.00 | 71,824.31 | 600,000.00 | 0.00 | 0 |
| Net Increase (Decrease) in the Fair Value of | f !nvestments | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Fees and Contracts Adult Education Fees | | 8671 | C.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | | | 0.00 | 0. |
| Transportation Fees From Individuals | | 8675 | 38,000.00 | 38,000.00 | 0.00 | 0.00 | 0.00 | 0. |
| Interagency Services | | 8677 | 0.00 | 0.00 | 39,094.00 | 38,000.00 | 0.00 | 0. |
| Mitigation/Developer Fees | | 8681 | 0.00 | | 0.00 | 0.00 | 0.00 | 0. |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Other Local Revenue | | 0003 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0. |
| Plus: Misc Funds Non-LCFF (50%) Adjustn | cent | 8691 | 0.00 | 0.00 | | | | _ |
| Pass-Through Revenues From Local Source | | 8697 | 0.00 | | 0.00 | 0.00 | 0.00 | 0. |
| All Other Local Revenue | | 8699 | 976,714.00 | 0 00 | 0.00 | 0 00 | | |
| lition | | 8710 | 0.00 | 992,103.16 | 1,158,562.79 | 992,103.16 | 0.00 | 0. |
| l Other Transfers in | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| ansfers Of Apportionments | | 8761-6763 | 0.001 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | | | 1 | | | |
| From County Offices | 6500 | 8792 | | | : | | | |
| From JPAs | 6500 | 8793 | | | i | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | 1 | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | l. | | | | | |
| 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. |
| From JPAs | Ali Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.1 |
| OTAL, OTHER LOCAL REVENUE | | | 2,275,943.00 | 2,291,332.16 | 1,465,069.27 | 2,291,332.16 | 0.00 | 0.0 |
| | | | | | | | | |

| | Revenues, | | Form C | | | | |
|---|-----------------|------------------------|---|----------------------------|---------------------------------|----------------------------------|------------------------|
| Description Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
| Certificated Teachers' Salaries | 1100 | 147,752,870.00 | 147,882,618.00 | 35,930,121.59 | 147,882,618.00 | 0.00 | 0.09 |
| Certificated Pupil Support Salaries | 1200 | 6,284,050.00 | 6,286,889.00 | 1,476,267.35 | 6,286,889.00 | 0.00 | 0.09 |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 17,339,025.00 | 17,371,163.00 | 5,724,884.74 | 17,371,163.00 | 0.00 | 0.09 |
| Other Certificated Salaries | 1900 | 4,034,905.00 | 4,061,353.00 | 1,091,185.33 | 4,061,353.00 | 0.00 | 0.09 |
| TOTAL, CERTIFICATED SALARIES | | 175,410,850.00 | 175,602,023.00 | 44,222,459.01 | 175,602,023.00 | 0.00 | 0.09 |
| CLASSIFIED SALARIES | | | | | | | |
| Classified Instructional Salaries | 2100 | 2,047,777.00 | 2,093,713.00 | 281,250.21 | 2,093,713.00 | 0.00 | 0.09 |
| Classified Support Salaries | 2200 | 16,258,019.00 | 16,321,552.93 | 5,140,287.13 | 16,707,392.93 | (385,840.00) | -2.49 |
| Classified Supervisors' and Administrators' Salaries | 2300 | 6,386,360.00 | 6,384,605.00 | 2,062,250.91 | 6,384,605.00 | 0.00 | 0.0 |
| Clerical, Technical and Office Salarles | 2400 | 15,131,663.00 | 15,117,476.73 | 4,640,433.57 | 15,117,476.73 | 0.00 | 0.09 |
| Other Classified Salaries | 2900 | 5,143,397.00 | 5,126,442.00 | 1,385,242.24 | 5,126,442.00 | 0.00 | 0.09 |
| TOTAL, CLASSIFIED SALARIES | | 44,967,216.00 | 45,043,789.66 | 13,509,464.06 | 45,429,629.66 | (385,840.00) | -0.99 |
| EMPLOYEE BENEFITS | | | | | | | |
| STRS | 3101-3102 | 25,288,797.00 | 25,303,622.00 | 6,347,374.67 | 25,303,622.00 | 0.00 | 0.0% |
| PER\$ | 3201-3202 | 6,770,560.00 | 6,775,333.00 | 1,910,526.96 | 6,775,333.00 | 0.00 | 0.09 |
| OASDI/Medicare/Alternative | 3301-3302 | 5,912,388.00 | 5,925,329.19 | 1,623,443.95 | 5,939,489.19 | (14,160.00) | -0.29 |
| Health and Welfare Benefits | 3401-3402 | 25,265,032.00 | 26,756,034.00 | 9,780,721.12 | 26,756,034.00 | 0.00 | 0.09 |
| Unemployment Insurance | 3501-3502 | 110,286.00 | 110,413.00 | 28,219.24 | 110,413.00 | 0.00 | 0.09 |
| Workers' Compensation | 3601-3602 | 3,749,416.00 | 3,753,133.00 | 980,287.10 | 3,753,133.00 | 0.00 | 0.09 |
| OPEB, Allocated | 3701-3702 | 1,036,582.00 | 1,037,690.00 | 324,475.42 | 1,037,690.00 | 0.00 | 0.09 |
| OPEB, Active Employees | 3751-3752 | 918,478.00 | 918,843.00 | 229,643.34 | 918,843.00 | 0.00 | 0.0% |
| Other Employee Benefits | 3901-3902 | 173,527.00 | 173,553.00 | 82,509.01 | 173,553.00 | 0.00 | 0.09 |
| TOTAL, EMPLOYEE BENEFITS | | 69,225,066.00 | 70,753,950.19 | 21,307,200.81 | 70,768,110.19 | (14,160.00) | 0.09 |
| BOOKS AND SUPPLIES | | _ | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 1,935,085,00 | 1,939,401.00 | 0.00 | 1,939,401.00 | 0.00 | 0.00 |
| Books and Other Reference Materials | 4200 | 245,492.00 | 333,426.85 | 129,182.17 | | 0.00 | 0.0% |
| Materials and Supplies | 4300 | 13,662,945.00 | 13,436,701.88 | | 333,426.85 | 0.00 | 0.09 |
| Noncapitalized Equipment | 4400 | 1,715,004.00 | 1,984,126.18 | 2,144,276.31 343,224.62 | 13,436,701.88 1,984,126.18 | 0.00 | 0.09 |
| Food | 4700 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.09 |
| TOTAL, BOOKS AND SUPPLIES | 4700 | 17,558,526.00 | 17,693,655,91 | 2,616,683.10 | 0.00 | 0.00 | 0.09 |
| SERVICES AND OTHER OPERATING EXPENDITURES | | 17,000,020.00 | 11,090,000.81 | 2,010,000.10 | 17,083,033.91 | 0.00 | 0.09 |
| Subagreements for Services | 5100 | 13,598,588.00 | 14,155,772.00 | 2,424,296.14 | 14,155,772.00 | 0.00 | 0.0% |
| Travel and Conferences | 5200 | 833,881.00 | 998,527.00 | 401,462,61 | 998,527.00 | 0.00 | 0.09 |
| Dues and Memberships | 5300 | 125,589.00 | 149,690.00 | 124,410.16 | 149,690.00 | 0.00 | 0.09 |
| Insurance | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Operations and Housekeeping Services | 5500 | 7,323,896.00 | 7,312,400.00 | 2,177,714.65 | 7,312,400.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5600 | 1,521,064.00 | 1,578,048.45 | 329,833.04 | 1,578,048.45 | 0.00 | 0.09 |
| Transfers of Direct Costs | 5710 | (532,362.00) | (1,034,858,00) | (196,938.65) | (1,034,858.00) | 0.00 | 0.09 |
| Transfers of Direct Costs - Interfund | 5750 | (28,604.00) | (40,311.00) | (21,482.15) | (40,311.00) | 0.00 | 0.09 |
| Professional/Consulting Services and | | | | , | . (, | 0.00 | |
| Operating Expenditures | 5800 | 18,041,773.00 | 13,831,941.61 | 3,261,370,71 | 13,831,941.61 | 0.00 | 0.09 |
| Communications | 5900 | 1,119,445.00 | 1,131,355.00 | 187,701.86 | 1,131,355.00 | 0.00 | 0.09 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 42,003,270.00 | 38,082,565.06 | 8,688,368.37 | 38,082,565.06 | 0.00 | 0.0% |

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) s, Expenditures, and Changes in Fund

| | Revenues | , Expenditures, and Ci | hanges in Fund Balan | ce | | | Form |
|--|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| Description Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
| CAPITAL OUTLAY | | | | | | ,=, | (- / |
| Land | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Land Improvements | 6170 | 0.00 | 1,308,183.50 | 660,283.65 | 1,308,183.50 | 0.00 | 0.0 |
| Buildings and Improvements of Buildings | 6200 | 0.00 | 3,473,221.13 | 2,868,600.88 | 3,473,221.13 | 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 | 34,000.00 | 273,952.00 | 28,356.92 | 273,952.00 | 0.00 | 0.0 |
| Equipment Replacement | 6500 | 408,346.00 | 431,121.86 | 177,879.68 | 431,121.86 | 0.00 | 0.0 |
| TOTAL, CAPITAL OUTLAY | | 442,346.00 | 5,486,478.49 | 3,735,121.13 | 5,486,478.49 | 0.00 | 0.0 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0,100,110.10 | 0,700,121.15 | 5,400,410.45 | | 0.0 |
| Tuition | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | 7110 | 0.00 | 0.00 | C.00 | 0.00 | | |
| State Special Schools | 7110 | 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 | 0.0 |
| Payments to County Offices | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Payments to JPAs | 7142 | 00.000,08 | 80,000.00 | 7,592.11 | 80,000.00 | 0.00 | 0.0 |
| Transfers of Pass-Through Revenues | 7143 | 0.00 | 0.00 | | 0.00 | 0.00 | 0,0 |
| 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 | | | | | - 1 | |
| 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 | | | | | |
| Other Debt Service - Principal | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | 7400 | 80,000.00 | 0.00 | 7,592.11 | 0.00 | 0.00 | 0.09 |
| THER OUTGO - TRANSFERS OF INDIRECT COSTS | | 00,000.00 | 80,000.00 | 7,582.11 | 80,000.00 | 0.00 | 0.09 |
| Transfers of Indirect Costs | 7310 | (4,137,439.00) | (4,410,827.00) | (266.40) | (4,410,827.00) | 0.00 | 0.09 |
| Transfers of Indirect Costs - Interfund | 7350 | (1,053,188.00) | (1,084,035.12) | 0.00 | (1,084,035.12) | 0.00 | 0.09 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | - | (5,190,627.00) | (5,494,862.12) | (266.40) | (5,494,862.12) | 0.00 | 0.09 |
| OTAL, EXPENDITURES | | 344,496,647.00 | 347,247,600.19 | 94,086,622.19 | 347,647,600.19 | (400,000.00) | -0.1% |

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

| | | Revenues | , Expenditures, and C | es 5000-1999) hanges in Fund Balan | ice | | Form | | |
|--|----------------|-----------------|-----------------------|---|-----------------|---------------------------------|----------------------------------|------------------------|--|
| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) | |
| INTERFUND TRANSFERS | | | | | ,=, | | (=) | (1-) | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Other Authorized Interfund Transfers in | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0010 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| INTERFUND TRANSFERS OUT | , | · | | | 0.00 | 0.00 | 0.00 | 0.0% | |
| To: Child Development Fund | | 7611 | c.00 | 0.00 | 0.00 | 0.00 | 0.00 | C.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 | 2.22 | | | | | |
| 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 | | 7010 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| OTHER SOURCES/USES | | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Proceeds | | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Bulldings | | 8953 | 0.00 | 0.00 | 0.50 | 0.00 | 0.00 | 0.0% | |
| Other Sources | | | | | 0.00 | 0.00 | 0.00 | 0.0% | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Long-Term Debt Proceeds Proceeds from Certificates | | | | | | 0.00 | 0.00 | 0.076 | |
| 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 | <u> </u> | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| CONTRIBUTIONS | | 1 | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (63,799,515.00) | (63,849,353.00) | 0.00 | (63,849,353.00) | 0.00 | 0.0% | |
| Contributions from Restricted Revenues | | 899C | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| (e) TOTAL, CONTRIBUTIONS | | | (63,799,515.00) | (63,849,353.00) | 0.00 | (63,849,353.00) | 0.00 | 0.0% | |
| OTAL, OTHER FINANCING SOURCES/USES | | | (63,799,515.00) | (63 040 353 00) | 0.00 | | | | |
| · | | | (00,138,010.00) | (63,849,353.00) | 0.00 | (63,849,353.00) | 0.00 | 0.0% | |

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

| Description Res | Obj. | | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Co! B & D) (É) | % Diff (E/B) (F) |
|--|------------------|-----------------------|-------------------------------------|------------------------|---------------------------------|----------------------------------|------------------------|
| A. REVENUES | | | | 1-7 | | | |
| 1) LCFF Sources | 8010- | 3099 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | 8100- | 26,316,223.00 | 30,451,549.90 | 3,617,217.84 | 30,451,549.90 | 0.00 | 0.0% |
| 3) Other State Revenue | 8300- | 47 ,715,278.00 | 52,444,254.18 | 11,662,870.49 | 52,444,254.18 | 0.00 | 0.0% |
| 4) Other Local Revenue | 8600- | 3,225,000.00 | 4,206,372.32 | 84,889.95 | 4,206,372.32 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | 77,256,501.00 | 87,102,176.40 | 15,364,978.28 | 87,102,176.40 | | |
| B. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000- | 1999 _ 46,946,924.00 | 47,575,564.30 | 10,804,892.93 | 47,575,564.30 | 0.00 | 0.0% |
| 2) Classified Salaries | 2000- | 23,616,960.00 | 23,849,897.91 | 6,246,651.44 | 23,849,897.91 | C.00 | 0.0% |
| 3) Employee Benefits | 3000- | 3999 42,442,162.00 | 42,644,752.00 | 7,178,521.34 | 42,644,752.00 | 0.00 | 0.0% |
| 4) Books and Supplies | 4000- | 1999 12,585,663.00 | 19,068,209.21 | 2,369,186.84 | 19,068,209.21 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | 5000- | 13,810,859,00 | 17,079,811.16 | 2,690,551.58 | 17,079,811.16 | 0.00 | 0.0% |
| 6) Capital Outlay | 6000-6 | 6,472,955.00 | 7,740,057.06 | 1,502,171.96 | 7,740,057.06 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7 7400-7 | | 0.00 | 5,697.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7 | 399 4,137,439.00 | 4,410,827.00 | 266.40 | 4,410,827.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | 150,012,962.00 | 162,369,118.64 | 30,797,939.49 | 162,369,118.64 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | (72,756,461.00) | (75,266,942.24) | (15,432,961.21) | (75,266,942,24) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | |
| 1) Interfund Transfers a) Transfers In | 8900-8 | 929 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | 7600-7 | 629 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources/Uses a) Sources | 8930-8 | 979 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7 | 699 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8 | 999 63,799,515.00 | 63,849,353.00 | 0.00 | 63,849,353.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 63,799,515.00 | 63,849,353.00 | 0.00 | 63,849,353.00 | | |

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

| | <u> </u> | Revenue, | Expenditures, and Ch | anges in Fund Baland | æ | | | FOITH |
|--|----------------|-----------------|------------------------|---|-----------------|---------------------------------|----------------------------------|------------------------|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (8,956,946.00) | (11,417,589.24) | (15,432,961.21) | (11,417,589,24) | 1 | |
| F. FUND BALANCE, RESERVES | | | | | | (,,, | | |
| Beginning Fund Balance a) As of July 1 - Unaudited | | 9791 | 33,733,453.00 | 34,170,763.86 | ; | 34,170,763,86 | 0.00 | 0.00 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | 0.00 | 33,733,453.00 | 34,170,763.86 | | 34,170,763.86 | 0.00 | 0.09 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 33,733,453.00 | 34,170,763.86 | | 34,170,763.86 | 0.50 | 0.07 |
| 2) Ending Balance, June 30 (E + F1e) | | | 24,776,507.00 | 22,753,174.62 | | 22,753,174.62 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | İ | | |
| 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 | 24,776,507.00 | 22,753,174.62 | 1 | 22,753,174.62 | | |
| c) Committed Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | 1 | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0 00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2017-18 First interim General Fund Restricted (Resources 2000-9999) evenue, Expenditures, and Changes in Fund Balance

| | Revenue, | Expenditures, and Ch | nanges in Fund Baland | e | | | Form |
|--|-----------------|----------------------|---|-----------------|--------------------------|---------------------------|-----------------|
| Description Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff (E/B) |
| .CFF SOURCES | | (3) | (5) | (0) | (D) | (E) | (F) |
| Principal Apportionment | | | | | | # E | |
| 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 | ļ | |
| Tax Relief Subventions | | | | | | 3 | |
| Homeowners' Exemptions | 8021 | 0.00 | 9.00 | 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 Rol! Taxes | 8041 | 0.00 | 0.00 | | | | |
| Unsecured Roil Taxes | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | 8043 | | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | 0040 | | | | | | |
| discellaneous Funds (EC 41604) | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | | |
| iubtotal, LCFF Sources | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| CFF Transfers | | | | | | | |
| Unrestricted LCFF | | | | | | 5 | |
| Transfers - Current Year 0000 | 8091 | | | | | | |
| All Other LCFF | | | | | | | |
| Transfers - Current Year Ali 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 | 5 | |
| Property Taxes Transfers | 8097 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| LCFF/Revenue Limit Transfers - Prior Years | 8099 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| OTAL, LCFF SOURCES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| DERAL REVENUE | | | | | | | |
| aintenance and Operations | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| pecial Education Entitlement | 8181 | 6,805,908.00 | 7,124,468.19 | 4,989.19 | 7,124,468.19 | 0.00 | 0.09 |
| pecial Education Discretionary Grants | 8182 | 1,010,265.00 | 1,497,117.90 | (0.27) | 1,497,117.90 | 0.00 | 0.09 |
| hild Nutrition Programs | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| onated Food Commodities | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| prest Reserve Funds | 8260 | 0.00 | 0.00 | 0 00 | 0.00 | | |
| ood Control Funds | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | - to - degrade | |
| iidlife Reserve Funds | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| EMA | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| eragency Contracts Between LEAs | 8285 | 1,341,568.00 | 1,485,716.13 | 0.00 | 1,485,716.13 | 0.00 | 0.0 |
| ass-Through Revenues from Federal Sources | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| tle I, Part A, Basic 3010 | 8290 | 11,921,445.00 | 14,598,169.78 | 1,981,521.78 | 14,598,169.78 | 0.00 | |
| tle I, Part D, Local Delinquent | | | ,500,100.10 | 1,001,021.10 | 17,000,100,70 | 0.00 | 0.09 |
| rograms 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| tle II, Part A, Educator Quality 4035 | 8290 | 1,616,506.00 | 1,640,140.72 | 285,513.72 | 1,640,140.72 | 0.00 | 0.09 |

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

| | | | Expenditures, and Cr | langes in Fana Dalain | | | | |
|--|--------------------------|-----------------|----------------------|---|---|---------------------------------|----------------------------------|------------------------|
| Description | Resource Codes | 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 | | _ | | (=) | <u>, , , , , , , , , , , , , , , , , , , </u> | (6) | | (1) |
| Program | 4201 | 8290 | 59,544.00 | 107,099.84 | 15,824.84 | 107,099.84 | 0.00 | 0.09 |
| Title III, Part A, English Learner | | | | | | | | |
| Program | 4203 | 8290 | 859,132.00 | 1,076,479.41 | 170,446.41 | 1,076,479.41 | 0.00 | 0.09 |
| Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB) | 4610 | 8290 | 0.00 | | 2.00 | | | |
| oracin regram (r. cock) (reces) | 3012-3020, 3030- | 6290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other NCLB / Every Student Succeeds Act | 3199, 4036-4126, 5510 | 8290 | 1,424,800,00 | 4 574 005 00 | 252 222 1 | | | |
| Career and Technical Education | 3500-3599 | 8290 | | 1,674,325.93 | 650,637.87 | 1,674,325.93 | 0.00 | 0.09 |
| All Other Federal Revenue | · | | 325,470.00 | 289,311.00 | 140,536.93 | 289,311.00 | 0.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | All Other | 8290 | 951,585.00 | 958,721.CO | 367,747.37 | 958,721.00 | | 0.09 |
| OTHER STATE REVENUE | | | 26,316,223.00 | 30,451,549.90 | 3,617,217.84 | 30,451,549.90 | 0.00 | 0.09 |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | | | | | | | | |
| | 6500 | 8311 | 21,299,908.00 | 21,299,908.00 | 5,792,146.00 | 21,299,908.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0 00 - | 0.00 | | |
| Lottery - Unrestricted and Instructional Materia | | 8560 | 1,870,149.00 | 1,994,826.00 | 200,725.67 | 1,994,826.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 3,833,328.00 | 4,192,109.39 | 0.00 | 4,192,109.39 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | C.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant | | | | | | | | |
| Program | 6387 | 8590 | 336,583.00 | 4,451,871.82 | 4,451,871.82 | 4,451,871.82 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 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 | G.00 | C.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 | 20,375,310.00 | 20,505,538.97 | 1,218,127.00 | 20,505,538.97 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 47,715,278.00 | 52,444,254.18 | 11,662,870.49 | 52,444,254.18 | 0.00 | 0.0% |

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

| | | Revenue, | Expenditures, and Ch | anges in Fund Balanc | e | | | Form (|
|---|------------------|-----------------|----------------------|---|-----------------|--------------------------|---------------------------|-----------------|
| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff (E/B) |
| OTHER LOCAL REVENUE | 1700001100 00000 | Oodes | (8) | (6) | (C) | (D) | (E) | (F) |
| Other Local Revenue County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Rolf | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Unsecured Roil | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Prior Years' Taxes | | 8617 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | UUZZ | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Not Subject to LCFF Deduction | | 8625 | 3,200,000.00 | 3,200,000.00 | 0.00 | 3,200,000.00 | 0.00 | 0.0% |
| Penalties and interest from Delinquent Non- | -LCFF | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | | | | | ļ | |
| 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% |
| !nterest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of | lavoetments | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | ((VCSUTICTIES | 0002 | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Adult Education Fees | | 8671 | 0.00 i | 0.00 | 0.00 | 0.00 | 1 | |
| 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 | 909,798.61 | 0.00 | 909,798,61 | 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%) Adjustma | ŧ | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Source | es | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 25,000.00 | 96,573.71 | 84,889.95 | 96,573.71 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers in | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | 0.00 | | | | | |
| 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 | 6500 | 6193 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | Ali Other | 8791 | 0.00 | 0.00 | 0.90 | 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 | Ali Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Ali Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTAL, OTHER LOCAL REVENUE | | | 3,225,000.00 | 4,206,372.32 | 84,889.95 | 4,206,372.32 | 0.00 | 0.0% |
| | | | 1 | | | | | |

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

| | Revenue, | | Form 0 | | | | |
|---|-----------------|-----------------|---|-----------------|---------------------------------|----------------------------------|-----------------|
| Description Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) |
| CERTIFICATED SALARIES | | | \2/ | (0/ | (0) | (=) | (F) |
| Certificated Teachers' Salaries | 4488 | *** | | | | | |
| | 1100 | 36,770,143.00 | 37,397,818.30 | 8,127,046.90 | 37,397,818.30 | 0.00 | 0.09 |
| Certificated Pupil Support Salar!es Certificated Supervisors' and Administrators' Salaries | 1200 | 3,818,299.00 | 3,819,020.00 | 929,833.71 | 3,819,020.00 | 0.00 | 0.09 |
| Other Certificated Salaries | 1300 | 2,954,416.00 | 2,964,723.00 | 989,811.93 | 2,964,723.00 | 0.00 | 0.09 |
| TOTAL, CERTIFICATED SALARIES | 1900 | 3,404,066.00 | 3,394,003.00 | 758,200,39 | 3,394,003.00 | 0.00 | 0.09 |
| CLASSIFIED SALARIES | | 46,946,924.00 | 47,575,564.30 | 10,804,892.93 | 47,575,564.30 | 0.00 | 0.09 |
| | | | | | | | |
| Classified Instructional Salaries | 2100 | 14,188,736.00 | 14,300,805.00 | 3,159,317.73 | 14,300,805.00 | 0.00 | 0.09 |
| Classified Support Salaries | 2200 | 5,279,426.00 | 5,285,502.00 | 1,833,190.54 | 5,285,502.00 | 0.00 | 0.09 |
| Classified Supervisors' and Administrators' Salaries | 2300 | 1,157,241.00 | 1,161,816.91 | 386,762.56 | 1,161,816.91 | 0.00 | 0.09 |
| Clerical, Technical and Office Salaries | 2400 | 1,556,315.00 | 1,600,239.00 | 486,862.69 | 1,600,239.00 | 0.00 | 0.09 |
| Other Classified Salaries | 2900 | 1,435,242.00 | 1,501,535.00 | 380,517.92 | 1,501,535.00 | 0.00 | 0.0% |
| TOTAL, CLASS:FIED SALARIES | | 23,616,960.00 | 23,849,897.91 | 6,246,651.44 | 23,849,897.91 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | ., | |
| <u></u> | | | | | | | |
| STRS | 3101-3102 | 23,904,763.00 | 23,991,497.00 | 1,525,664.07 | 23,991,497.00 | 0.00 | 0.0% |
| PER\$ | 3201-3202 | 3,671,326.00 | 3,698,816.00 | 922,111.85 | 3,698,816.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | 3301-3302 | 2,515,147.00 | 2,544,828.00 | 625,929.95 | 2,544,828.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | 3401-3402 | 10,329,206.00 | 10,363,853.00 | 3,618,726.93 | 10,363,853.00 | 0.00 | 0.0% |
| Unemployment Insurance | 3501-3502 | 35,338.00 | 35,773.00 | 8,314.53 | 35,773.00 | 0.00 | 0.0% |
| Workers' Compensation | 3601-3602 | 1,201,100.00 | 1,215,616.00 | 289,211.20 | 1,215,616.00 | 0.00 | 0.0% |
| OPEB, Aflocated | 3701-3702 | 332,067.00 | 336,038.00 | 80,258.29 | 336,038.00 | 0.00 | 0.0% |
| OPEB, Active Employees | 3751-3752 | 364,867.00 | 368,170.00 | 90,077.54 | 368,170.00 | 0.00 | 0.0% |
| Other Employee Benefits | 3901-3902 | 88,348.00 | 90,161.00 | 18,226.98 | 90,161.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | 42,442,162.00 | 42,644,752.00 | 7,178,521.34 | 42,644,752.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 3,754,471.00 | 3,946,530.17 | 1,157,304.18 | 3,946,530.17 | 0,00 | 0.0% |
| Books and Other Reference Materials | 4200 | 87,509.00 | 305,182.84 | 161,434.89 | 305,182,84 | 0.00 | 0.0% |
| Materials and Supplies | 4300 | 6,778,132.00 | 11,780,340.48 | 925,013.54 | 11,780,340.48 | 0.00 | 0.0% |
| Noncapitalized Equipment | 4400 | 1,965,551.00 | 3,036,155.72 | 125,434.23 | 3,036,155,72 | 0.00 | 0.0% |
| Food | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | 12,585,663.00 | 19,068,209.21 | 2,369,186.84 | 19,068,209.21 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | 3.07 |
| Subagreements for Services | 5100 | 4 950 000 00 | 1 054 000 00 | 844 (18.86 | 4.004.000 | | |
| Travel and Conferences | 5200 | 4,356,986.00 | 4,351,086.00 | 214,416.39 | 4,351,086.00 | 0.00 | 0.0% |
| Dues and Memberships | 5300 | 534,217.00 | 1,602,595.06 | 224,094.42 | 1,602,595.06 | 0.00 | 0.0% |
| Insurance | 5400-5450 | 45,290.00 | 99,874.00 | 2,459.00 | 99,874.00 | 0.00 | 0.0% |
| Operations and HousekeepIng Services | 5500 | 31,000,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5600 | 31,000.00 | 24,000.00 | 1,766.20 | 24,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | 5710 | 2,305,536.00 | 2,139,443.49 | 196,767.85 | 2,139,443.49 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 532,362.00 | 1,034,858.00 | 196,938.65 | 1,034,858.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | 5750 | (45,986.00) | (45,986.00) | 0.00 | (45,986.00) | 0.00 | 0.0% |
| Operating Expenditures | 5800 | 6,017,490.00 | 7,823,840.61 | 1,839,286.88 | 7,823,840.61 | 0.00 | 0.0% |
| Communications | 5900 | 33,964.00 | 50,100.00 | 14,822.19 | 50,100.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER | | | | | | | |
| OPERATING EXPENDITURES | | 13,810,859.00 | 17,079,811.16 | 2,690,551.58 | 17,079,811.16 | 0.00 | 0.0% |

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

| | | Revenue, | Expenditures, and Ch | anges in Fund Baland | ce | | | |
|---|---------------|-----------------|----------------------|---|-----------------|---------------------------------|----------------------------------|------------------------|
| Description Re | esource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
| CAPITAL OUTLAY | _ | _ | | , , , | (4) | 10) | (E) | (F) |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Land Improvements | | 6170 | 70,000.00 | 55,000.00 | 0.00 | 55,000.00 | 0.00 | 0.0 |
| Buildings and improvements of Buildings | | 6200 | 6,193,455.00 | 7,218,841.70 | 1,452,567.82 | 7,218,841.70 | 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 | _ |
| Equipment | | 6400 | 199,500.00 | 426,215.36 | 49,604.14 | 426,215,36 | 0.00 | 0.0 |
| Equipment Replacement | | 6500 | 10,000.00 | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 0.0 |
| TOTAL, CAPITAL OUTLAY | | | 6,472,955.00 | 7,740,057.06 | 1,502,171.96 | 7,740,057.06 | 0.00 | 0. |
| OTHER OUTGO (excluding Transfers of Indirect C | Costs) | | -,, | 777 10,001.00 | 1,002,111.00 | 1,140,007.00 | 0.00 | |
| 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 | 5,697,00 | 0.00 | 0.00 | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | C.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 Apportionm To Districts or Charter Schools | nents 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 | | | | |
| 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 | • 41101 | 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 | | | | 3.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER OUTGO (excluding Transfers of Ind THER OUTGO - TRANSFERS OF INDIRECT COST | | | 0.00 | 0,00 | 5,697.00 | 0.00 | 0.00 | 0.0 |
| Transfers of Indirect Costs | | 7310 | 4,137,439.00 | 4,410,827.00 | 266.40 | 4,410,827.00 | 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 INDIRE | ECT COSTS | | 4,137,439.00 | 4,410,827.00 | 266.40 | 4,410,827.00 | 0.00 | 0.0 |
| OTAL, EXPENDITURES | | | 150,012,962.00 | 162,369,118.64 | 30,797,939.49 | 162,369,118.64 | 0.00 | 0.0 |

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

| | | Neverlue, | Experiences, and Cr | anges in Fund Baland | æ | | | |
|--|----------------|-----------------|---------------------|---|-----------------|--------------------------|---------------------------|-----------------|
| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff (E/B) |
| INTERFUND TRANSFERS | TOSOGIOC COGGS | Codes | (0) | (6) | (C) | (D) | (E) | (F) |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and | | | | | | | | |
| Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 9.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ | | | | | | | | |
| County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES SOURCES | | | | | 9 | | - 30 | |
| | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0 00 | | |
| Proceeds | | | | | | 7.1 | | |
| 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.076 |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 2.00 | | |
| 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 | | 5575 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| USES | | | 0.00 | 0.00 | <u> </u> | 0.00 | 0.00 | 0.0% |
| Transfers of Funds from | | | | | | | | |
| Lapsed/Reorganized LEAs | | 7651 | 0.00 | C.00 | C.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | (1) |
| Contributions from Unrestricted Revenues | | 8980 | 63,799,515.00 | 63,849,353.00 | 0.00 | 63,849,353.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 63,799,515.00 | 63,849,353.00 | 0.00 | 63,849,353.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 63,799,515.00 | 63,849,353.00 | 0.00 | 63,849,353.00 | 0.00 | 0.0% |

Riverside Unified Riverside County

| | <u>_</u> | Revenues, | - xpenditules, and Ci | hanges in Fund Balan | | | | |
|--|----------------|------------------------|-----------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
| A. REVENUES | | | | · | | | | 1-, |
| 1) LCFF Sources | | 8010-8099 | 369,968,342.00 | 370,458,443.00 | 88,938,655.06 | 370,458,443.00 | 0.00 | 0.09 |
| 2) Federal Revenue | | 8100-8299 | 26,601,223.00 | 30,759,391.34 | 3,985,345.11 | 30,759,391.34 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 53,699,755.00 | 64,284,903.18 | 11,929,637.20 | 64,284,903.18 | 0.00 | 0.03 |
| 4) Other Local Revenue | | 8600-8799 | 5,500,943.00 | 6,497,704.48 | 1,549,959.22 | 6,497,704.48 | 0.00 | 0.09 |
| 5) TOTAL, REVENUES | | | 455,770,263.00 | 472,000,442.00 | 106,403,596.59 | 472,000,442.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 222,357,774.00 | 223,177,587.30 | 55,027,351.94 | 223,177,587.30 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 68,584,176.00 | 68,893,687.57 | 19,756,115.50 | 69,279,527.57 | (385,840.00) | -0.6% |
| 3) Employee Benefits | | 3000-3999 | 111,667,228.00 | 113,398,702.19 | 28,485,722 .15 | 113,412,862.19 | (14,160.00) | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 30,144,189.00 | 36,761,865.12 | 4,985,869.94 | 36,761,865.12 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 55,814,129.00 | 55,162,376.22 | 11,378,919.95 | 55,162,376.22 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 6,915,301.00 | 13,226,535.55 | 5,237,293.09 | 13,226,535.55 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 80,000.00 | 80,000,08 | 13,289,11 | 80.000.00 | C.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,053,188.00) | (1,084,035.12) | 0.00 | (1,084,035.12) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 494,509,609.00 | 509,616,718.83 | 124,884,561.68 | 510,016,718.83 | | 0.07 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (38,739,346.00) | (37,616,276.83) | (18,480,965.09) | (38.016.276.83) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | (,,, | | |
| 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% |
| 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 | 4 | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/US | ES | | 0.00 | 0.00 | 0.00 | 0.00 | | |

Riverside Unified Riverside County

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

33 67215 0000000 Form 01I

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % DIff (E/B) (F) |
|--|----------------|-----------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | - | | (38,739,346.00) | (37,616,276.83) | (18,480,965.09) | (38,016,276.83) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 96,399,613.00 | 98,523,783,82 | | 98,523,783,82 | 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) | | | 96,399,613.00 | 98,523,783.82 | | 98,523,783,82 | . 0.00 | 0.0 |
| d) Other Restatements | | 9795 | 0,00 | 0.00 | Ī | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 96,399,613.00 | 98,523,783.82 | | 98,523,783,82 | 0.00 | |
| 2) Ending Balance, June 30 (E + F1e) | | | 57,660,267.00 | 60,907,506.99 | Ī | 60,507,506.99 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 150,000.00 | 150,000.00 | | 150,000.00 | | |
| Stores | | 9712 | 100,000.00 | 97,484.72 | | 97,484.72 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 24,776,507.00 | 22,753,174.62 | | 22,753,174.62 | | |
| c) Committed Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | | 976C | 15,736,480.00 | 21,054,128.76 | | 24,881,125.78 | | |
| Other Assignments | | 9780 | 7,007,080.00 | 7,253,693.89 | | 2,425,381,87 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 9,890,200.00 | 9,599,025.00 | | 10,200,340.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Riverside County | | Summary - Unrestrict Expenditures, and C | hanges in Fund Balan | ce | | | Form 0 |
|--|-----------------|---|---|-----------------------|---------------------------------|---------------------------|-----------------|
| Description Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) | % Diff (E/B) |
| LCFF SOURCES | 40400 | 107 | (5) | (0) | (b) | (E) | (F) |
| Principal Apportionment | | | | | | | |
| State Aid - Current Year | 8011 | 252,496,794.00 | 253,492,333.00 | 69,142,861.00 | 253,492,333.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | 8012 | 49,810,967.00 | 49,309,256.00 | 12,552,045.00 | 49,309,256.00 | 0.00 | 0.0% |
| State Ald - Prior Years | 8019 | 0.00 | 0.00 | . 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | 8021 | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | C.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 | 62 000 000 00 | 22 222 222 22 | | | | |
| Unsecured Roll Taxes | | 63,000,000.00 | 63,000,000.00 | 0.00 | 63,000,000.00 | 0.00 | 0.0% |
| Prior Years' Taxes | 8042 | 5,300,000.00 | 5,300,000.00 | 2,967,95 <u>9.</u> 16 | 5,300,000.00 | 0.00 | 0.0% |
| | 8043 | 5,000,000.00 | 5,000,000.00 | 4,399,514.35 | 5,000,000.00 | 0.00 | 0.0% |
| Supplemental Taxes | 8044 | 900,000.00 | 900,000.00 | 306,069.82 | 900,000.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | 8045 | (8,000,000.00) | (8,000,000.00) | 136,972.86 | (8,000,000.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | 8047 | 3,000,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 0.00 | 0.0% |
| Penalties and interest from Delinquent Taxes | 9040 | 2.00 | | - | | | |
| Miscelianeous Funds (EC 41604) Royalties and Bonuses | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Other In-Lieu Taxes | 8081 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF | 0002 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (50%) Adjustment | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | 372,307,761.00 | 372,801,589.00 | 89,505,422,19 | 372,801,589.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | |
| Unrestricted LCFF Transfers - Current Year 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| All Other LCFF | | | 0.00 | 0.00 | | 0.00 | 0.0% |
| 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 | (2,339,419.00) | (2,343,146.00) | (566,767.13) | (2,343,146.00) | 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 | | 369,968,342.00 | 370,458,443.00 | 88,938,655.06 | 370,458,443.00 | 0.00 | 0.0% |
| EDERAL REVENUE | | | | | | | |
| Maintenance and Operations | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | 8181 | 6,805,908.00 | 7,124,468.19 | 4,989.19 | 7,124,468.19 | 0.00 | 0.0% |
| Special Education Discretionary Grants | 8182 | 1,010,265.00 | 1,497,117.90 | (0.27) | 1,497,117.90 | 0.00 | 0.0% |
| Child Nutrition Programs | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | 8270 | 0.00 | 6.00 | 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 | 1,341,568.00 | 1,485,716.13 | 0.00 | 1,485,716.13 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | 8287 | 0.00 | 0.00 | 0.20 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic 3010 | 8290 | 11,921,445.00 | 14,598,169.78 | 1,981,521.78 | 14,598,169.78 | 0.00 | 0.0% |
| l'itie I, Part D, Loca! Delinquent Programs 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | | 0.00 (| B.30 | LI CILI | 11 1111 | | 0.0% |

| | | Revenues | , Expenditures, and C | hanges in Fund Balan | Ce | | | |
|--|--------------------------|-----------------|---|---|------------------------|---------------------------------|----------------------------------|------------------------|
| Description | Resource Codes | 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 | 59,544.00 | 107,099.84 | 15,824.84 | 107,099.84 | 0.00 | 0.09 |
| Title III, Part A, English Learner | | | | | | | | |
| Program | 4203 | 8290 | 859,132.00 | 1,076,479.41 | 170,446.41 | 1,076,479.41 | 0.00 | 0.09 |
| 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 |
| , ,, , | 3012-3020, 3030- | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other NCLB / Every Student Succeeds Act | 3199, 4036-4126, 5510 | 8290 | 1,424,800.00 | 1,674,325.93 | 650,637.87 | 1,674,325.93 | 0.00 | 0.0 |
| Career and Technical Education | 3500-3599 | 8290 | 325,470.00 | 289,311.00 | 140,536.93 | 289,311.00 | 0.00 | 0.09 |
| All Other Federal Revenue | All Other | 8290 | 1,236,585.00 | 1,266,562.44 | 735,874.64 | 1,266,562.44 | 0.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | | | 26,601,223.00 | 30,759,391,34 | 3,985,345.11 | 30,759,391.34 | 0.00 | 0.09 |
| OTHER STATE REVENUE | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | 0,000,000,000 | 0411001001.07 | 0.00 | 0.0. |
| Others Clade Assessition | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | | | |
| Special Education Master Plan | 5505 | 0318 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Current Year | 6500 | 8311 | 21,299,908.00 | 21,299,908.00 | 5,792,146.00 | 21,299,908.00 | 0.00 | 0.09 |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | 5,773,055.00 | 0.00 | 5,773,055.00 | 0.00 | 0.09 |
| Lottery - Unrestricted and Instructional Materia | | 8560 | 7,854,626.00 | 8,062,420.00 | 333,006.96 | 8,062,420.00 | 0.00 | 0.09 |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | 0.07 |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | 3,833,328.00 | 4,192,109.39 | 0.00 | 4,192,109.39 | 0.00 | 0.09 |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant | | | i | | | - | | |
| Program | 6387 | 8590 | 336,583.00 | 4,451,871.82 | 4,451,871.82 | 4,451,871.82 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 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 | Al! Other | 8590 | 20,375,310.00 | 20,505,538.97 | 1,352,612,42 | 20,505,538.97 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 53,699,755.00 | 64,284,903.18 | 11,929,637.20 | 64,284,903.18 | 0.00 | 0.0% |

| | | Summary - Unrestrict Expenditures, and C | | Form | | | | |
|---|----------------|---|-----------------|------------------------------------|-----------------|---------------------------|---------------------------|-----------------|
| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff (E/B) |
| OTHER LOCAL REVENUE | Kesource Codes | Codes | (A) | (B) | (C) | (D) | (E) | (F) |
| 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 | C.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | | | į | |
| Other | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 3,200,000.00 | 3,200,000,00 | C.00 | 3,200,000.00 | 0.00 | 0.0 |
| Penalties and Interest from Delinquent Non | -LCFF | | | | | 0,200,000 | 0.00 | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0 |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 3,455.12 | 0.00 | 0.00 | 0,0 |
| Sale of Publications | | 8632 | 33,000.00 | 33,000.00 | 403.03 | 33,000.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| Leases and Rentals | | 8650 | 628,229.00 | 628,229.00 | 191,730.02 | 628,229.00 | 0.00 | 0.09 |
| Interest | | 8660 | 600,000.00 | 600,000.00 | 71,824.31 | 600,000.00 | 0.00 | 0.09 |
| Net increase (Decrease) in the Fair Value of | Investments | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Fees and Contracts Adult Education Fees | | 8671 | 0.00 | 0.00 | | | ļ | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Transportation Fees From Individuals | | 8675 | 38,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | | 38,000.00 | 39,094.00 | 38,000.00 | 0.00 | 0.09 |
| Mitigation/Developer Fees | | 8681 | 0.00 | 909,798.61 | 0.00 | 909,798.61 | 0.00 | 0.09 |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | C.00 | 0.00 | 0.09 |
| Other Local Revenue | | 0009 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Plus: Misc Funds Non-LCFF (50%) Adjustm | nent . | 8691 | | | | | | |
| Pass-Through Revenues From Local Source | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Local Revenue | 25 | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Fuition | | 8699 | 1,001,714.00 | 1,088,676.87 | 1,243,452.74 | 1,088,676.87 | 0.00 | 0.0% |
| All Other Transfers In | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| ransfers Of Apportionments | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | ĺ | | | | | |
| 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 | 0.00 |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% |
| From JPAs | All Other | 8793 | 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 | 0.0% |
| OTAL, OTHER LOCAL REVENUE | | 0199 | 5,500,943.00 | 6,497,704.48 | 1,549,959.22 | 6,497,704.48 | 0.00 | 0.0% |
| | | | | 0,101,101.10 | 1,070,000.22 | U, 7 81,1U4.40 | 0.00 | 0.0% |
| OTAL, REVENUES | | | 455,770,263.00 | 472,000,442.00 | 106,403,596.59 | 472,000,442.00 | 0.00 | 0.0% |

| The same of the sa | Revenues | Expenditures, and C | | Form 0 | | | |
|--|-----------------|-------------------------------|---|------------------------|---------------------------------|----------------------------------|-----------------|
| Description Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) |
| CERTIFICATED SALARIES | | | <u> </u> | (0) | (0) | (=) | (F) |
| Certificated Teachers' Salaries | | | | | | j | |
| Certificated Pupil Support Salaries | 1100 | 184,523,013.00 | 185,280,436.30 | 44,057,168.49 | 185,280,436.30 | 0.00 | 0.0% |
| | 1200 | 10,102,349.00 | 10,105,909.00 | 2,406,101.06 | 10,105,909.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries | 1300 | 20,293,441.00 | 20,335,886.00 | 6,714,696.67 | 20,335,886.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | 1900 | 7,438,971.00 | 7,455,356.00 | 1,849,385.72 | 7,455,356.00 | 0.00 | 0.09 |
| CLASSIFIED SALARIES | | 222,357,774.00 | 223,177,587.30 | 55,027,351.94 | 223,177,587.30 | 0.00 | 0.0% |
| 01 | | | | | | | |
| Classified Instructional Salaries Classified Support Salaries | 2100 | 16,236,513.00 | 16,394,518.00 | 3,440,567.94 | 16,394,518.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | 2200 2300 | 21,537,445.00 | 21,607,054.93 | 6,973,477.67 | 21,992,894.93 | (385,840.00) | 1.8% |
| Clerical, Technical and Office Salaries | 2400 | 7,543,601.00 | 7,546,421.91 | 2,449,013,47 | 7,546,421.91 | 0.00 | 0.0% |
| Other Classified Salaries | 2900 | 16,687,978.00 | 16,717,715.73 | 5,127,296.26 | 16,717,715.73 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | 2900 | 6,578,639.00 68,584,176.00 | 6,627,977.00 68,893,687,57 | 1,765,760.16 | 6,627,977.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | 08,364, : 70,30 | 00,000,007.07 | 19,756,115.50 | 69,279,527.57 | (385,840.00) | -0.6% |
| CTDC | | | | | | ſ | |
| STRS PERS | 3101-3102 | 49,193,560.00 | 49,295,119.00 | 7,873,038.74 | 49,295,119.00 | 0.00 | 0.0% |
| | 3201-3202 | 10,441,886.00 | 10,474,149.00 | 2,832,638.81 | 10,474,149.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | 3301-3302 | 8,427,535.00 | 8,470,157.19 | 2,249,373.90 | 8,484,317.19 | (14,160.00) | 0.2% |
| Health and Welfare Benefits | 3401-3402 | 35,594,238.00 | 37,119,887.00 | 13,399,448.05 | 37,119,887.00 | 0.00 | 0.0% |
| Unemployment insurance | 3501-3502 | 145,624.00 | 146,186.00 | 36,533.77 | 146,186.00 | 0.00 | 0.0% |
| Workers' Compensation OPEB, Allocated | 3601-3602 | 4,950,516.00 | 4,968,749.00 | 1,269,498.30 | 4,968,749.00 | 0.00 | 0.0% |
| | 3701-3702 | 1,368,649.00 | 1,373,728.00 | 404,733.71 | 1,373,728.00 | 0.00 | 0.0% |
| OPEB, Active Employees Other Employee Benefits | 3751-3752 | 1,283,345.00 | 1,287,013.00 | 319,720.88 | 1,287,013.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | 3901-3902 | 261,875.00 | 263,714.00 | 100,735.99 | 263,714.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | 111,667,228.00 | 113,398,702.19 | 28,485,722.15 | 113,412,862.19 | (14,160.00) | 0.0% |
| | | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 5,689,556.00 | 5,885,931.17 | 1,157,304.18 | 5,885,931.17 | 0.00 | 0.0% |
| Books and Other Reference Materials | 4200 | 333,001.00 | 638,609.69 | 290,617.06 | 638,609.69 | 0.00 | 0.0% |
| Materials and Supplies | 4300 | 20,441,077.00 | 25,217,042,36 | 3,069,289.85 | 25,217,042.36 | 0.00 | 0.0% |
| Noncapitalized Equipment | 4400 | 3,680,555.00 | 5,020,281.90 | 468,658.85 | 5,020,281.90 | 0.00 | 0.0% |
| Food | 4700 | 0.00 | 0.00 | C.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | 30,144,189.00 | 36,761,865.12 | 4,985,869.94 | 36,761,865.12 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | |
| Subagreements for Services | 5100 | 17,955,574.00 | 18,506,858.00 | 2,638,712.53 | 18,506,858.00 | 0.00 | 0.0% |
| Travel and Conferences | 5200 | 1,368,098.00 | 2,601,122.06 | 625,557.03 | 2,601,122.06 | 0.00 | 0.0% |
| Dues and Memberships | 5300 | 170,879.00 | 249,564.00 | 126,869.16 | 249,564.00 | 0.00 | 0.0% |
| Insurance | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | 5500 | 7,354,896.00 | 7,336,400.00 | 2,179,480.85 | 7,336,400.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized improvements | 5600 | 3,826,600.00 | 3,717,491.94 | 526,600.89 | 3,717,491.94 | 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 | (74,590.00) | (86,297.00) | (21,482.15) | (86,297.00) | 0.00 | 0.0% |
| Professiona!/Consulting Services and Operating Expenditures | 5800 | 24,059,263.00 | 24 655 700 00 | 5 400 CE7 E6 | 04 655 700 00 | | |
| Communications | 5900 | 1,153,409.00 | 21,655,782.22 1,181,455.00 | 5,100,657.59 | 21,655,782.22 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER | 3800 | 1,100,408.00 | UU.GG#,101;2 | 202,524.05 | 1,181,455.00 | 0.00 | 0.0% |
| OPERATING EXPENDITURES | | 55,814,129.00 | 55,162,376.22 | 11,378,919.95 | 55,162,376,22 | 0.00 | 0.0% |

| | Revenues | Revenues, Expenditures, and Changes in Fund Balance | | | | | | | |
|---|-------------|---|---|-----------------|---------------------------------|----------------------------------|------------------------|--|--|
| Description Resource | Object | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % DIff (E/B) (F) | | |
| CAPITAL OUTLAY | | | | | | \~, | | | |
| Land | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Land !mprovements | 6170 | 70,000.00 | 1,363,183.50 | 660,283.65 | 1,363,183.50 | 0.00 | 0.0 | | |
| Buildings and Improvements of Buildings | 6200 | 6,193,455.00 | 10,692,062.83 | 4,321,168.70 | 10,692,062.83 | 0.00 | 0.0 | | |
| Books and Media for New School Libraries | | | | , ,,, | | 0.00 | | | |
| or Major Expansion of School Libraries | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| Equipment | 6400 | 233,500.00 | 700,167.36 | 77,961.06 | 700,167.36 | 0.00 | 0. | | |
| Equipment Replacement | 6500 | 418,346.00 | 471,121.86 | 177,879.68 | 471,121.86 | 0.00 | 0. | | |
| TOTAL, CAPITAL OUTLAY | | 6,915,301.00 | 43,226,535.55 | 5,237,293.09 | 13,226,535.55 | 0.00 | 0. | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| State Special Schools | 7130 | 0.00 | 0.00 | 5,697.00 | 0,00 | 0.00 | 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. | | |
| Payments to County Offices | 7142 | 80,000.00 | 80,000.00 | 7,592.11 | 80,000.00 | 0.00 | 0. | | |
| Payments to JPAs | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.1 | | |
| To County Offices | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| To JPAs | 7213 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0, | | |
| Special Education SELPA Transfers of Apportionments | | | | 0.50 | 0,00 | 0.00 | | | |
| To Districts or Charter Schools 65 | 00 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| To County Offices 65 | 00 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| To JPAs 65 | 00 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0, | | |
| ROC/P Transfers of Apportionments To Districts or Charter Schools 636 | 2004 | | | _ | | | | | |
| To County Offices 636 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| To JPAs 636 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| Other Transfers of Apportionments All O | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| All Other Transfers | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| All Other Transfers Out to Ali Others | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| Debt Service | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | |
| OTAL, OTHER OUTGO (excluding Transfers of Indirect (| Costs) | 80,000.00 | 80,000.00 | 13,289.11 | 80,000.00 | 0.00 | 0.0 | | |
| THER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 1 | | | |
| Transfers of Indirect Costs - Interfund | 7350 | (1,053,188.00) | (1,084,035,12) | 0.00 | (1,084,035.12) | 0.00 | 0.0 | | |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C | Ī | (1,053,188.00) | (1,084,035.12) | 0.00 | (1,084,035.12) | 0.00 | 0.0 | | |
| OTAL, EXPENDITURES | | 494,509,609.00 | 509,616,718.83 | 124,884,561.68 | 510,016,718.83 | (400,000.00) | -0.1 | | |

| Description Resource Codes | | | | | hanges in Fund Balan | - | | | | |
|--|--|----------------|-------|------|----------------------|---------------|--------|-------------|------------------------|--|
| INTERFUND TRANSFERS IN INTERFUND TRANSFERS IN From: Special Reserve Fund 8912 0.00 0. | Description | Resource Codes | | | Operating Budget | | Totals | (Co! B & D) | % Diff (E/B) (F) | |
| From: Special Reserve Fund 8912 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | INTERFUND TRANSFERS | | | | | | ,=,_ | ,=,_ | - (-) | |
| From: Ended Interest and Redemption Flund | INTERFUND TRANSFERS IN | | | | | | | i | | |
| From End interest and Redemption Field 8914 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Cher Authorized Interfund Transfers in S919 0.00 0 | | | 9017 | 0.00 | 0.00 | 2.00 | | | | |
| (a) TOTAL INTERFUND TRANSFERS IN | • | | | | | | | | 0.0 | |
| INTERFUND TRANSFERS OUT To: Child Development Fund To: Special Reserve | | | 61.60 | | | | | | 0.0 | |
| To: Special Reserve Fund 7612 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | | | 0.00 | 6.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| To: Special Reserve Fund 7612 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| To: State School Building Fund/ County School Facilities Fund 7613 0.00 0.00 0.00 0.00 0.00 0.00 Cither Authorized Interfund Transfers Out 7619 0.00 0.00 0.00 0.00 0.00 Cither Authorized Interfund Transfers Out 7619 0.00 0.00 0.00 0.00 0.00 Cither Authorized Interfund Transfers Out 7619 0.00 0.00 0.00 0.00 0.00 0.00 Cither Authorized Interfund Transfers Out 7619 0.00 0.00 0.00 0.00 0.00 0.00 Cither Authorized Interfund Transfers Out 7619 0.00 0.00 0.00 0.00 0.00 0.00 Cither Sources State Apportionments Emergency Apportionments 8331 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds Froceeds From Saled Lesse- Purchase of Land/Buildings 8353 0.00 0.00 0.00 0.00 0.00 0.00 Cither Sources Cither Sources Cither Sources Cither Sources Application Funds of Lapsed/Reorganized LEAs 8386 0.00 0.00 0.00 0.00 0.00 0.00 Cither Sources Application Saled Lesses Proceeds from Certificates of Participation 8571 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds from Certificates 8572 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds from Capital Lesses 8672 0.00 0.00 0.00 0.00 0.00 Proceeds from Lesse Revenue Bonds 8673 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds from Lesse Revenue Bonds 8673 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds from Capital Lesses 8679 0.00 0.00 0.00 0.00 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 0.00 0.00 0.00 0.00 CITOTAL, SOURCES Transfers of Funds from Lapsed/Reorganized LEAs 7651 0.00 0.00 0.00 0.00 0.00 0.00 CITOTAL, SOURCES 0.00 0.00 0.00 0.00 0.00 0.00 Contributions Contributions From Unrestricted Revenues 8880 0.00 0.00 0.00 0.00 0.00 0.00 POTAL, CONTRIBUTIONS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 POTAL, CONTRIBUTIONS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | · | | | | | | | | 0.09 | |
| Courty School Facilities Fund 7613 | , and the second | | | 5.50 | 0.00 | 00.0 | 0,00 | 0.00 | 0.09 | |
| Other Authorized Interfund Transfers Out 7619 0.00 <td></td> <td></td> <td>7613</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0</td> | | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| (b) TOTAL, INTERFUND TRANSFERS OUT THER SOURCES/USES SOURCES State Apportionments Emergency Apportionments Emergency Apportionments Emergency Apportionments Proceeds Proceeds from Sale/Lesse- Purchase of Land/Bultidrige 8953 0.00 | | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 | |
| THER SOURCES SIZE Apportionments SIZE APPORTIONME | Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 | |
| State Apportionments Emergency Apportionments Proceeds Proceeds From SalerLesse- Purchase of Land/Buildings 8953 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 | |
| State Apportionments | | | | | | | | | | |
| Emergency Apportionments 8931 0,00 0,00 0,00 0,00 0,00 0,00 0,00 Proceeds Proceeds From Sale/Lease- Proceded from Sale/Lease- Proceded from Sale/Lease- Proceded from Sale/Lease- Proceded From Funds of Land/Bultidings 8953 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0, | OURCES | | | | | | | | | |
| Proceeds From Sale/Lease- Proceeds from Sale/Lease- Purchase of Land/Bulkidings 8953 0.00 0.00 0.00 0.00 0.00 0.00 Other Sources Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Long-Term Debt Proceeds Proceeds from Certificates of Participation 8971 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds from Capital Leases 8972 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds from Capital Leases 8973 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds from Lease Revenue Bonds 8973 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Lease Revenue Bonds 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Droceeds from Capital Leases 8979 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 | • • | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 | |
| Purchase of Land/Bultdings | Proceeds | | | | | | | | | |
| Cher Sources | | | 8953 | 0.00 | 0.00 | 0.00 ! | 0.00 | 0.00 | 0.09 | |
| Lapsed/Reorganized LEAs 8965 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | Other Sources | | | - | | | | 0.00 | 0.07 | |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation 8971 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds from Capital Leases 8972 0.00 0.00 0.00 0.00 0.00 0.00 Proceeds from Lease Revenue Bonds 8973 0.00 0.00 0.00 0.00 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 0.00 0.00 0.00 0.00 C) TOTAL, SOURCES Transfers of Funds from Lapsed/Reorganized LEAs 7651 0.00 0.00 0.00 0.00 0.00 0.00 C) TOTAL, USES 0.00 0.00 0.00 0.00 0.00 0.00 C) TOTAL, USES 0.00 0.00 0.00 0.00 0.00 0.00 Contributions from Unrestricted Revenues 8980 0.00 0.00 0.00 0.00 0.00 Contributions from Restricted Revenues 8990 0.00 0.00 0.00 0.00 0.00 COTAL, CONTRIBUTIONS OTAL, CONTRIBUTIONS OTAL, CONTRIBUTIONS | | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 | |
| of Participation 8971 0.00 | = | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.07 | |
| Proceeds from Lease Revenue Bonds 8973 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | | 8971 | 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 0.00 0.00 0 | Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| C) TOTAL, SOURCES | Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Size | All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Transfers of Funds from Lapsed/Reorganized LEAs 7651 0.00 0.00 0.00 0.00 0.00 0.00 All Other Financing Uses 7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00 DYTAL, CONTRIBUTIONS 8990 0.00 0.00 0.00 0.00 0.00 DYTAL, CONTRIBUTIONS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. |) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Lapsed/Reorganized LEAS 7651 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | JSES | | | | | | | | | |
| All Other Financing Uses 7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 | | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | D.0% | |
| DOTAL, USES | All Other Financing Uses | | 7699 | 0.00 | | | | | 0.0% | |
| Contributions from Unrestricted Revenues 8980 0.00 <td>d) TOTAL, USES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0%</td> | d) TOTAL, USES | | | | | | | | 0.0% | |
| Contributions from Restricted Revenues 8990 0.00 0.00 0.00 0.00 0.00 0.00 | ONTRIBUTIONS | | | 1 | | | | | 0.07 | |
| Contributions from Restricted Revenues 8990 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0 00 | 0.00 | 0.00 | | | |
| 9) TOTAL, CONTRIBUTIONS 0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 | Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | | 1 | | |
| OTAL, OTHER FINANCING SOURCES/USES | e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 1 | | 0.00 | 0.0% | |
| <u>a-b+c-d+e)</u> 0.00 0.00 0.00 0.00 0.00 | OTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | | | | 0.0% | |

Riverside Unified Riverside County

Total, Restricted Balance

First Interim General Fund Exhibit: Restricted Balance Detail

33 67215 0000000 Form 01I

22,753,174.62

| Resource | Description | 2017-18 Projected Year Totals |
|----------|------------------------------------|----------------------------------|
| 5640 | Medi-Cal Billing Option | 1,420,925.91 |
| 6500 | Special Education | 387,143.10 |
| 6512 | Special Ed: Mental Health Services | 10,896,349.03 |
| 7338 | College Readiness Block Grant | 550,998.69 |
| 9010 | Other Restricted Local | 9,497,757.89 |
| | | |

2017-18 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

| | - <u>-</u> | | | | | ·-· | | |
|---|----------------|-------------------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
| A. REVENUES | | | | | | | · | 3.7 |
| 1) LCFF Sources | | 8010-8099 | 0,00 | 0.00 | 0.00 | C.00 | C.00 | 0.09 |
| 2) Federal Revenue | | 8100-8299 | 254,602.00 | 254,602.00 | 0,00 | 254,602.00 | 0.00 | 0.09 |
| 3) Other State Revenue | | 8300-8599 | 3,058,992.00 | 3,058,992.00 | 474,258.00 | 3,058,992.00 | 0.00 | 0.09 |
| 4) Other Local Revenue | | 8600-8799 | 8,000.00 | 8,000.00 | 7,766.44 | 8,000.00 | 0.00 | 0.09 |
| 5) TOTAL, REVENUES | | | 3,321,594.00 | 3,321,594.00 | 482,024,44 | 3,321,594.00 | | |
| B. EXPENDITURES | | | | | | | | <u> </u> |
| 1) Certificated Salaries | | 1000-1999 | 1,435,245.00 | 1,479,284.00 | 208,810,60 | 1,479,284.00 | C.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 481,543.00 | 525,768.00 | 141,084.88 | 525,768.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 765,551.00 | 803,686.31 | 165,330.22 | 803,686.31 | 0.00 | 0.0% |
| 4) Bocks and Supplies | | 4000-4999 | 1,281,543.00 | 1,262,682.79 | 152,667.89 | 1,262,682.79 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 311,192.00 | 290,120.82 | 174,091.96 | 290,120,82 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6899 | 1,000,000.00 | 1,742,375.86 | 11,123,20 | 1,742,375.86 | C.00 | 0.0% |
| Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | D.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 107,286.00 | 138,133.12 | 0.00 | 138,133.12 | 0.00 | 0.0% |
| 9) TCTAL, EXPENDITURES | | | 5,382,360.00 | 6,242,050.90 | 853,108,75 | 6,242,050.90 | L. | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHERFINANCING SOURCES AND USES (A5 - B8) | | | | | | | | |
| D. OTHER FINANCING SOURCES/USES | | | (2,080,766.00) | (2,920,456.90) | (371,084.31) | (2,920,456.90) | | |
| Interfund Transfers a) Transfers in | | 0000 0000 | | | | | | |
| b) Transfers Out | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses a) Sources | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| 3) Contributions | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| • | | 8980-8999 | 0,00 | 0 00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0,00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,060,768.00) | (2,920,456.90) | (371,084,31) | (2,920,456.90) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,043,141,00 | 3,028,456.90 | | 3,028,456.90 | 0.00 | 0,05 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,043,141.00 | 3,028,456.90 | | 3,028,456.90 | | |
| d) Other Restatements | | 9795 | 0.00 | 0,00 | | 5.00 | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,043,141.00 | 3,028,456,90 | | 3,028,456.90 | | |
| 2) Ending Balance, June 30 (E + F1e) | | 1 | 982,375.00 | 108,000.00 | | 108,000.0C | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | 1 | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0 00 | | 0.00 | | |
| b) Restricted c) Committed | | 9740 | 978,243.00 | 108,000.00 | | 108,000.00 | | |
| Stabilization Arrangements | | 9750 | 0 00 | 0 00 | | 0.00 | | |
| Other Committments d) Assigned | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments | | 9780 | 4,132.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0 00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0,00 | 0.00 | 0.00 | 0.03 | 0.00 | 0.0 |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | Ç.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, LCFF SOURCES | | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| EDERAL REVENUE | | | | · | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| No Child Left Behind | 3105, 4045 | 8290 | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other Federal Revenue | Al! Other | 8290 | 254,602.00 | 254,602.00 | 0.00 | 254,602.00 | 0.00 | 0.0 |
| TOTAL, FEDERAL REVENUE | | | 254,602.00 | 254,602.00 | 0.00 | 254,602.00 | 0.00 | 0.0 |
| THER STATE REVENUE | | | - | | | | 0.55 | 0.0 |
| Other State Apportionments | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | C.00 | 0.00 | C.00 | 0,00 | 0.0 |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | C.00 | 0,00 | 0.0 |
| Adult Education Block Grant Program | 6391 | 8590 | 2,945,548.00 | 2,945,548,00 | 474,258.00 | 2,945,548.00 | 0.00 | 0.0 |
| All Other State Revenue | All Other | 6590 | 113,444.CO | 113,444.00 | 0,00 | 113,444.00 | 0.00 | 0.09 |
| TOTAL, OTHER STATE REVENUE | | | 3,058,992.00 | 3,058,992.00 | 474,258.00 | 3,058,992.00 | 0.00 | 0.05 |
| THER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | i | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | C.DC | 0,00 | 0.09 |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Interest | | 8660 | 8,000.00 | 8,000.00 | 1,993.94 | 8,000.00 | 0,00 | 0.09 |
| Net increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Fees and Contracts Adult Education Fees | | 8671 | 0,00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Local Revenue | | | 5.30 | 0.30 | 0.00 | 5.00 | 0.00 | 0.09 |
| All Other Local Revenue | | 8699 | 0,00 | 0.00 | 5,772.50 | 0.00 | 0.00 | 0.00 |
| Fuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER LOCAL REVENUE | | | 8,000.00 | 8,000.00 | 7,766,44 | | 0.00 | 0.09 |
| OTAL, REVENUES | | | 3,321,594.00 | 3,321,594.00 | 482,024.44 | 8,000.00 | 0.00 | 0.09 |

| | - | | | 1 | | ·· | | |
|--|----------------|--------------|-----------------|---|-------------------|---------------------------------|----------------------------------|----------------------------------|
| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals {D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,291,879.00 | 1,335,918.00 | 160,977.64 | 1,335,918.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | C.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 143,366.00 | 143,366.00 | 47,832.96 | 143,366.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | D.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARJES | | | 1,435,245.00 | 1,479,284.00 | 208,810.60 | 1,479,284.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | 5 | | · | |
| Classified Instructional Salaries | | 2100 | 28,872.00 | 28,872.00 | 147.08 | 28,872.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 69,762.00 | 70,762.00 | 19,563.53 | 70,762.00 | 0,00 | 0.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 94,950.00 | 94,952.00 | 31,711.95 | 94,952.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 287,959,00 | 294,238,88 | 81,520.69 | 294,238.88 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 36,943.12 | B,141.63 | 36,943.12 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 481,543.00 | 525,768.00 | 141,084.88 | 525,768.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | i | | | | | |
| STRS | | 3101-3102 | 305,404.00 | 311,682.73 | 28,385.45 | 311,682.73 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 84,770.00 | 91,399.69 | 22,817.38 | 91,399.69 | 0.00 | 0.0% |
| OASDI/Medicare/Atternative | | 3301-3302 | 61,778,00 | 65,680.62 | 13,986.47 | 65,680.62 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 258,461.00 | 277,465.20 | 69,490.63 | 277,465.20 | 0.00 | 0.0% |
| Unemployment insurance | | 3501-3502 | 960.00 | 1,010.35 | 170.89 | 1,010,35 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 32,625.00 | 34,103.18 | 5,942.27 | 34,103.18 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 9,020.00 | 9,432.74 | 1,646.50 | 9,432.74 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 10,233.00 | 10,461.60 | 2,463.03 | 10,461.80 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 2,300.00 | 2,450.00 | 427.60 | 2,450.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 765,551.00 | 803,686.31 | 165,330,22 | 803,686.31 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | - |
| Approved Textbooks and Core Curricula Materials | | 4100 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 104,074.00 | 90,092.00 | 12,159.05 | 90,092.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,054,169.00 | 1,021,529.79 | 47,914.87 | 1,021,529.79 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 123,300.00 | 151,061.00 | <u>92,</u> 593.97 | 151,061.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,281,543.00 | 1,262,682.79 | 152,667.89 | 1,262,682.79 | 0.00 | 0.0% |

| Description Resource C | odes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-------------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | 1 | | |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Travel and Conferences | 5200 | 10,000.00 | 18,404.44 | 10,527,87 | 18,404,44 | 0.00 | 0.09 |
| Dues and Memberships | 5300 | 0.00 | 380.00 | 380.00 | 380.00 | 0.00 | 0.09 |
| Insurance | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Operations and Housekeeping Services | 5500 | 57,275,00 | 75,114.00 | 17,608.70 | 75,114.00 | 0.00 | 0.09 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5600 | 14,800.00 | 12,810.00 | 782.00 | 12,810.00 | 0,00 | 0.0 |
| Transfers of Direct Costs | 5710 | 0.00 | 0.00 | 9 00 | 0.60 | 0.00 | 0.0 |
| Transfers of Direct Costs - Interfund | 5750 | 28,250.00 | 3,639.00 | 508.85 | 3,639.00 | 0.00 | 0.0 |
| Professional/Consulting Services and Operating Expenditures | 5800 | 200,207.00 | 179,113.38 | 144,046.49 | 179,113.38 | 0.00 | 0.09 |
| Communications | 5900 | 660.00 | 660.00 | 238.05 | 660.00 | 0.00 | 0.09 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 311,192.00 | 290,120.82 | 174,091.96 | 290,120.82 | 0.00 | 0.09 |
| CAPITAL OUTLAY | ŀ | | | | | | |
| Land | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 00,0 | 0.09 |
| Land Improvements | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 00.C | 0.09 |
| Buildings and Improvements of Buildings | 6200 | 900,000.00 | 1,742,375.86 | 11,123.20 | 1,742,375.86 | 0.00 | 0.09 |
| Equipment | 6400 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Equipment Replacement | 6500 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, CAPITAL OUTLAY | | 1,000,000.00 | 1,742,375.86 | 11,123.20 | 1,742,375.86 | 0.00 | 0.09 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | |
| Tuition | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | 7 14 1 | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Payments to County Offices | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Payments to JPAs | 7143 | C.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Transfers Out | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 7212 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | _0.0% |
| To JPAs | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Debt Service | | | | | | | |
| Debt Service - Interest | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | Ç.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% |
| THER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | |
| Transfers of Indirect Costs - Interfund | 7350 | 107,286.00 | 138,133.12 | 0.00 | 138,133.12 | 0.00 | 0.09 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | 107,286.00 | 138,133.12 | 0,00 | 138,133.12 | 0.00 | 0.09 |
| OTAL, EXPENDITURES | | 5,382,360.00 | 6,242,050.90 | 853,108.75 | 6,242,050.90 | | |

2017-18 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | ,, | 1 |
| INTERFUND TRANSFERS IN | | | | | | | | Į, |
| 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 | G.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | - 133 | 5.00 | |
| To: State School Building Fund/ | | | | | | | | j I |
| County School Facilities Fund | | 7613 | 0.00 | 0.00 | C.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | 01 | | | |
| 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 | | |
| 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 | 0.0% |
| (c) TOTAL, SOURCES | | 33,0 | | | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | · | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| A! Other Financing Uses | | 7699 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | 0.50 | 0.070 |
| 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% |
| | | | | | 5.00 | 0.00 | 000 | 0.0% |
| OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Orlginal Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 9.00 | G.00 | 0.00 | 0.00 | 0 09 |
| 2) Federal Revenue | | 8100-8299 | 00,0 | 0.00 | 0.00 | 0.00 | 0.00 | 0,09 |
| 3) Other State Revenue | | 8300-8599 | 2,715,771.00 | 2,941,126.00 | 0.00 | 2,941,126.00 | 0.00 | 0.09 |
| 4) Other Local Revenue | | 8600-8799 | 25,000.00 | 119,382.00 | 28,188,95 | 119,392.00 | 0.00 | 0.09 |
| 5) TOTAL, REVENUES | | | 2,740,771.00 | 3,060,518.00 | 28,188.95 | 3,060,518.00 | | |
| 3. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 736,644.00 | 777,568.00 | 181,278,56 | 777,568.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,046,267.00 | 1,064,499.00 | 251,066.53 | 1,064,499.00 | 0.00 | 0,0% |
| 3) Employee Benefits | | 3000-3999 | 743,153.00 | 765,773.00 | 210,289.38 | 765,773,00 | 0,00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 82,881.00 | 320,373.00 | 26,360.79 | 320,373.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 34,660.00 | 35,139.00 | 5,058.70 | 35,139.00 | 0,00 | 0.0% |
| 6) Capital Outlay | | 6200-6989 | 0.00 | 0.00 | C.00 | 0.00 | 0,00 | 0.0% |
| 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 | 97,166.00 | 97,166.00 | 0.00 | 97,186.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,740,771.00 | 3,060,518.00 | 674,053,97 | 3,060,516.00 | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9) | | | 0.00 | 0.00 | (645,865.02) | | | |
| OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | (040,003.02) | 0.00 | | |
| Interfund Transfers a) Transfers In | | 6900-8929 | 0.00 | 2.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | C.00 | Ç.00 | 0.00 | 0.00 | 0.0% |
| Other Sources/Uses 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 | C.00 | 0,00 | 3.55 | |

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

| Resource Codes | 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) |
|----------------|----------------|--|---|--------------------------------------|--|-------------------------------------|-------------------------------------|
| <u> </u> | | 0.00 | 0.00 | (645,865.02) | 0.00 | | |
| | | | | | | | |
| | 0704 | 0.00 | | | | | ļ |
| | İ | | | | | | 0.0 |
| | 9793 | | C.CO | 1 | 0.00 | 0.00 | 0.0 |
| | | 3,00 | 0,00 | ŀ | 2.00 | | - |
| | 9795 | 0.00 | 0.00 | | 0.00 | 0,00 | 0.09 |
| | ļ | C.00 | 0.00 | | 0.00 | | |
| | | 0.00 | 0.00 | | 0.00 | | |
| | | | | | | | |
| | 9711 | 0.00 | 0.00 | | 0.00 | | |
| | 9712 | 0.00 | 0.00 | | 0.00 | | |
| | 9713 | 0.00 | 0.00 | | 0.00 | | |
| | 9719 | 2 00 | 0.00 | | 9.50 | | |
| | 9740 | 0.00 | 0.00 | | 0.00 | | |
| | 9750 | 0.00 | 0 00 | | 0.00 | | |
| | 9760 | 0.00 | C.00 | | 0.00 | | |
| | 9780 | c.ao | C.00 | | 0.00 | | |
| | | | | | | | |
| | | 0.00 | 00 | | 0.00 | | |
| | Resource Codes | 9791 9793 9795 9711 9712 9713 9719 9740 9750 | 9791 0.00 9793 0.00 9795 0.00 9795 0.00 9711 0.00 9712 0.00 9713 0.00 9719 0.00 9740 0.00 9750 0.00 9760 0.00 9780 0.00 | Sesource Codes Calcolor Calcolor | Secource Codes Calcada Sesource Codes Object Codes (A) | Resource Codes Object Codes (A) |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Title I, Part A, Basic | 301C | 8290 | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 | 0.09 |
| Ali Other Federal Revenue | All Other | 8290 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | | | C.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | 0,09 |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| State Preschool | 6105 | 8590 | 2,667,675.00 | 2,893,030.00 | 0.00 | 2,893,030.00 | 0.00 | 0.09 |
| All Other State Revenue | All Other | 8590 | 48,096.00 | 48,096.00 | 0.00 | 48,096.00 | 0.00 | 0.09 |
| TOTAL, OTHER STATE REVENUE | | | 2,715,771.00 | 2,941,126,00 | 0.00 | 2,941,126.00 | 0.00 | 0.09 |
| THER LOCAL REVENUE | | ĺ | | | | I | | |
| Sales Sale of Equipment/Supplies | | | | | | į | | |
| Food Service Sales | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Interest | | 8634 8660 | 0.00 | 0.00 | 0.00 | <u> </u> | 0,00 | 0.0% |
| Net increase (Decrease) in the Fair Value of Investment | - | | 0.00 | 0.00 | 196.94 | C.00 | C.00 | 0.09 |
| Fees and Contracts | 3 | 8662 | 0.00 | 0.00 | 0.00 | 0,00 | 0,00 | 0.0% |
| Child Development Parent Fees | | 8673 | 0.00 | 2.00 | | | | |
| Interagency Services | | 8677 | 0.00 | 94,392,00 | 23,598,00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | C.00 | 94,352,00 | 23,588,00 | 94,392.00 | 0.00 | 0.0% |
| Other Local Revenue | | - | 0.00 | 0.00 | 0.00 | 0.00 | C.00 | 0.0% |
| All Other Local Revenue | | 8699 | 25,000.00 | 25,000.00 | 4,394.01 | 25,000,00 | C.00 | 0.00 |
| All Other Transfers In from All Others | | 8799 | 0,00 | C.OC | 0.00 | 25,003.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | 3.33 | 25,C0C.00 | 119,392.00 | 28,188.95 | 119,392.00 | 0.00 | 0.0% |
| OTAL, REVENUES | | | 2,740,771.00 | 3,060,518.00 | 28,188.95 | 3,060,518.00 | 0.00 | 0.0% |

| <u>Description</u> | Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | 7 | |
| Certificated Teachers' Salaries | 1100 | 656,536.00 | 698,017.00 | 156,818.78 | 698,017.00 | <u>0</u> .00 | 0.0% |
| Certificated Pupil Support Salaries | 1200 | 20,464.00 | 19,907.00 | 4,578.42 | 19,907.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 59,644.00 | 59,644.CD | 19,881.36 | 59,644.00 | 0.00 | 0.0% |
| Other Certificated Salaries | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | 736,644.00 | 777,568.00 | 181,278.56 | 777,568.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | 0.076 |
| Classified instructional Salaries | 2100 | 805,161.00 | 818,220.00 | 159,758.39 | 816,220.00 | 0.00 | 0.0% |
| Classified Support Salaries | 2200 | 23,753,00 | 23,753.00 | 5,411.54 | 23,753.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | 2300 | 53,309.00 | 53,489.00 | 17,829.52 | 53,489.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | 2400 | 25,799.00 | 32,289.00 | 21,613,54 | 32,289.00 | 0.00 | 0.0% |
| Other Classified Salaries | 2900 | 138,245.00 | 138,748.00 | 48,453.54 | 138,748.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | 1,046,267.00 | 1,064,499.00 | 251,066.53 | 1,064,499.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | ļ | | | , | | |
| STRS | 3101-3102 | 128,808.00 | 134,558.00 | 19,297.36 | 134,558.00 | 0.00 | 0.0% |
| PERS | 3201-3202 | 151,959.00 | 164,706.00 | 39,317.89 | 164,706.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | 3301-3302 | 101,878.00 | 103,938.00 | 23,668.14 | 103,938.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | 3401-3402 | 305,991.00 | 306,393.00 | 115,015.09 | 306,393.00 | 0.00 | 0.0% |
| Unemployment insurance | 3501-3502 | 895.00 | 924.00 | 206.83 | 924.00 | 0.00 | 0.0% |
| Workers' Compensation | 3601-3602 | 30,386,00 | 31,376.00 | 7,324.59 | 31,376.00 | 0.00 | 0.0% |
| OPEB, Allocated | 3701-3702 | 8,404,00 | 8,682.00 | 2,035,50 | 8,682.00 | 0.00 | 0.0% |
| OPEB, Active Employees | 3751-3752 | 10,426,00 | 12,790.00 | 2,697.73 | 10,790.00 | 0.00 | 0.0% |
| Other Employee Benefits | 3901-3902 | 4,406.00 | 4,406.00 | 726.26 | 4,406.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | 743,153.00 | 765,773.00 | 210,289.39 | 765,773.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 0.00 | 0.00 | G.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 | 82,881.00 | 320,373.00 | 26,360.79 | 320,373.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | 4700 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | 82,881.00 | 320,373.00 | 26,360,79 | 320,373.00 | 0.00 | 0.0% |

| <u>Description</u> | Resource Codes O | bject Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|------------------|-------------|-----------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | : | | | | | (-/ | ., |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 31.03 | 0,00 | 0.00 | 0.09 |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | C.00 | 0.00 | 0.09 |
| !nsurance | : | 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 | 2.00 | 0.00 | 0.09 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | s | 5600 | 0.00 | 479.00 | 479,30 | 479.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.09 | 0.00 | 0.00 | 0 00 | 0,00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 575C | 22,500.00 | 22,500.00 | 4,280.30 | 22,500.00 | 0.00 | 0.0% |
| Professionai/Consulting Services and Operating Expenditures | | 5800 | | | | | | |
| Communications | | Г | 12,160.00 | 12,160.00 | 242.00 | 12,160.00 | 0.00 | 0.0% |
| | | 5900 | 0.00 | 0.00 | 26.07 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITU | JRES | + | 34,660.00 | 35,139.00 | 5,058.70 | 35,139,00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 640C | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | i | | |
| All Other Transfers Out to Ali Others | | 7299 | 0.00 | 0.00 | C.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | 9.00 |
| 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 | C.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co. | sts) | | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | 3.33 | 5.00 | 3.00 | 0.070 |
| Transfers of Indirect Costs - Interfund | | 735C | 97,166.00 | 97,166.00 | 0.00 | 97,166.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS | TS | | 97,166.00 | 97,166.00 | 0.00 | 97,166.00 | 0.00 | 0.0% |
| OTAL EXPENDITION | | į. | | | | | | |
| OTAL, EXPENDITURES | | | 2,740,771.00 | 3,080,518.00 | 674,053.97 | 3,060,518.00 | | |

| Qescription | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | <u> </u> | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Cut | | 7619 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | D.C% |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | Ç.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 6972 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | 3.00 | 5.55 | 0.070 |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.60 | 0.60 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 899C | 0 00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 0% |
| (e) TCTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0 00 | 0.00 | 0.00 | 0.0% |
| OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 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) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 9.00 | 0.00 | 0.00 | 0.0 |
| 2) Federal Revenue | | 8100-8299 | 19,000,731.00 | 19,000,731.00 | 683,293.47 | 19,000,731.00 | 0.00 | 0.0 |
| 3) Other State Revenue | | 8300-8599 | 1,289,899.00 | 1,289,899.00 | 73,458.45 | 1,289,899.00 | 0.00 | 0.0 |
| 4) Other Local Revenue | | 8600-8799 | 3,038,668.00 | 3,322,126.14 | 260,147.02 | 3,322,126.14 | 0.00 | 0.0 |
| 5) TOTAL REVENUES | | | 23,329,298.00 | 23,612,756,14 | 1,016,698.94 | 23,612,756.14 | | 4 |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0 |
| 2) Classified Salaries | | 2000-2999 | 8,684,967.00 | 8,813,416.00 | 2,472,758.07 | 8,813,416.00 | 0.00 | 0.0 |
| 3) Employee Benefits | | 3000-3999 | 3,365,521.00 | 3,398,339.00 | 1,061,854.28 | 3,398,339.00 | 0,00 | 0.0 |
| 4) Books and Supplies | | 4200-4999 | 9,891,354.00 | 9,736,911.14 | 1,092,922.46 | 9,736,911.14 | 0.00 | 0.0 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 538,720.00 | 793,354.00 | 240,705.71 | 793,354.00 | 0.00 | 0.0 |
| 6) Capital Cutlay | | 6000-6999 | 500,000.00 | 522,000.00 | 58,604.44 | 522,000.00 | 0.00 | 0.0 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | C.0C | 0.00 | 0.00 | 0.0 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 848,736.00 | 848,736.00 | 0.00 | 848,736.00 | 0.00 | 0.0 |
| 9) TOTAL, EXPENDITURES | | | 23,829,298.00 | 24,112,756.14 | 4,926,844.96 | 24,112,756.14 | | 4.0 |
| . EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| OTHER FINANCING SOURCES/USES | | | (500,000.00) | (500,000.00) | (3,909,946.02) | (500,000.00) | | |
| Interfund Transfers a) Transfers in | | 8900-8929 | 0.00 | 0.00 | G.00 | 0.00 | | |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 0.00 | C.00 | 0.00 | 0,00 | 0.09 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes O | Diect Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|------------------|-------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (500,000,00) | (500,000.00) | (3,909,946.02) | (500,000,00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 6,016,014,00 | 5,654,069.16 | | 5,654,069,16 | 0.00 | 0.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,016,014.00 | 5,654,069.16 | | 5,654,069.16 | 9,30 | 0.0 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | - | 6,016,014.00 | 5,654,069.16 | | 5,654,069.16 | | |
| 2) Ending Balance, June 30 (E + F1e) | | - | 5,516,014.00 | 5,154,069,16 | | 5,154,069.16 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | - | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepald Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | - | 0.00 | | |
| b) Restricted c) Committed | | 974C | 5,516,014.00 | 5,154,069.16 | | 5,154,069,16 | | |
| Stabilization Arrangements | | 975C | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.80 | 0 00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 979C | 0.00 | 0.00 | | 0.00 | | |

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| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|-----------------|---|------------------------|---|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 18,892,731.00 | 18,892,731.00 | 673,745.56 | 18,892,731.00 | 0.00 | 0.09 |
| Donated Food Commodities | | 8221 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Federal Revenue | | 8290 | 108,000.00 | 108,000.00 | 9,547.91 | 138,000.00 | 0.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | | | 19,200,731.00 | 19,000,731.00 | 683,293,47 | 19,000,731.00 | 0.00 | 0.09 |
| OTHER STATE REVENUE | | | U | | | | | |
| Child Nutrition Programs | | 8520 | 1,289,899.00 | 1,289,899,00 | 73,458.45 | 1,289,899.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,289,899.00 | 1,289,899.00 | 73,458.45 | 1,289,899.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 0.00 | |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | C.00 | g. 00 | | | |
| Food Service Sales | | 8634 | 2,826,012.00 | 2,826,012.00 | 181,308.75 | 0.00 | 0,00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | | 2,826,012.00 | 0.00 | 0.0% |
| Interest | | 8660 | 15,000.00 | 15,000.00 | 3,974,47 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 3,874,47 | 15,000.00 | 0.00 | 0.0% |
| Fees and Contracts | | | 5.50 | <u> </u> | . 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Local Revenue | | Ī | | 3.00 | 5.00 | 3.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 197,656.00 | 481,114.14 | 74,865.80 | 481,114.14 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,038,668.00 | 3,322,126.14 | 260,147.02 | 3,322,126,14 | 0.00 | 0.0% |
| OTAL, REVENUES | | | 23,329,298.00 | 23,612,756.14 | 1,016,898.94 | 23,612,756,14 | 3.00 | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | E | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASS/FIED SALARIES | | | 3 | | | | | |
| Classified Support Selaries | | 2200 | 6,647,990.00 | 6,808,656.00 | 1,849,412.28 | 6,838,656.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,637,835.00 | 1,601,086.00 | 488,871.21 | 1,601,086.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 399,142.00 | 403,674.00 | 134,474.58 | 403,674.00 | C.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 8,684,967.00 | 8,813,416.00 | 2,472,758.07 | 8,813,416.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | ļ | | | | | |
| STRS | | 3101-31 0 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,034,327.00 | 1,057,687.00 | 313,803.90 | 1,057,687.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 664,641.00 | 681,083.00 | 185,321.02 | 681,083.00 | 0.00 | 0.0% |
| Health and Weifare Benefits | | 3401-3402 | 1,411,710.00 | 1,397,776.00 | 493,530.91 | 1,397,778.00 | 0.00 | 0.0% |
| Unemployment insurance | | 3501-3502 | 4,349.00 | 4,537.00 | 1,211.33 | 4,537.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 147,821.00 | 152,098.00 | 42,000.89 | 152,098.00 | C.00 | 0.0% |
| OPEB, Alfocated | | 3701-3702 | 40,869.00 | 42,414.00 | 11,630,17 | 42,414.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 51,328.00 | 52,018.00 | 12,461,06 | 52,018.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 10,476.00 | 1G,726.00 | 1,895.00 | 10,726.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | <u> </u> | | 3,365,521.00 | 3,398,339.00 | 1,061,854.28 | 3,398,339.00 | 0.00 | 0.0% |
| OOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | C.00 | 0.00 | 0.00 | 0.00 | C.00 | 0.0% |
| Materials and Supplies | | 4300 | 816,101.00 | 842,631.00 | 68,207.23 | 642,631.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 61,746.00 | 57,906.08 | 61,746.00 | 0.00 | 0.0% |
| Food | | 4700 | 9,075,253.00 | 8,832,534.14 | 966,809.15 | 8,832,534.14 | 0.00 | 0.0% |
| FOTAL, BOOKS AND SUPPLIES | | _ | 9,891,354.00 | 9,736,911,14 | 1,092,922.46 | 9,736,911.14 | 0.00 | 0.0% |

| Description Re | asource Codes O | bject Cades | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-----------------|-------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | ζ=1 | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Trave! and Conferences | | 520G | 4,376.00 | 8,376.00 | 1,230.16 | 8,376.00 | 0,00 | 0.0% |
| Dues and Memberships | | 5300 | 10,000.00 | 5,000.00 | 1,505.52 | 5,000.00 | 0.00 | 0.0% |
| Insurance | ŧ | 5400-5450 | 0.00 | 0.00 | C.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 173,709.00 | 211,348.00 | 41,619.93 | 211,348.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 144,858.CO | 168,304.00 | 55,367.35 | 166,304.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0 00 | 9 00 | 0.00 | 2.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 14,840.00 | 51,158.00 | 14,421.72 | 51,158.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 580C | 186,443.00 | 345,768.00 | 124,262.52 | 345,768.00 | 0.00 | 0.0% |
| Communications | | 5900 | 4,494.00 | 5,400.00 | 2,298.51 | 5,400.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE | s | | 538,720.00 | 793,354.00 | 240,705,71 | 793,354.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | _ | | |
| Buildings and Improvements of Buildings | | 6200 | 500,000.00 | 500,000.00 | 36,859.83 | 500,000.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 22,000.00 | 21,744.61 | 22,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0%; |
| TOTAL, CAPITAL OUTLAY | | | 500,000.00 | 522,000.00 | 58,604.44 | 522,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | İ | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | ļ | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 848,736.00 | 848,736.00 | 0.00 | 848,736.00 | 0.00 | 0,0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 848,736.00 | 848,736.00 | 0.00 | 848,736.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 23,829,298.00 | 24,112,756.14 | 4,926,844,96 | 24,112,756.14 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.03 | 0,00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Long-Term Debt Proceeds | | | | 3,33 | | 0.00 | 0.00 | 0,070 |
| Proceeds from Capita; Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0 00 | 0.00 | 0.00 | 000 | 0.08 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0 00 | 0.00 | 0.00 | 0.0% |
| (e) TCTAL, CONTRIBUTIONS | | | 0.00 | 00.0 | 0,00 | 000 | 0.00 | 0.0% |
| FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 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) |
|---|-----------------------------|------------------------|---|---|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Federal Revenue | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 3) Other State Revenue | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) Other Local Revenue | 8600-8799 | 250,000.00 | 250,000.00 | 76,223,77 | 250,000.00 | 0.00 | 0.0 |
| 5) TOTAL, REVENUES | | 250,000.00 | 250,000.00 | 76,223,77 | 250,000.00 | | |
| 3. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 9.00 | 0.00 | 0.00 | 0 00 | 0.00 | 00 |
| 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 | 0.30 | 0.00 | 0.0 |
| 4) Books and Supplies | 4000-4899 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 5) Services and Other Operating Expenditures | 5000-5999 | 0.00 | 8,735.00 | 2,674.50 | 8,735.00 | 0,00 | 0.0 |
| 6) Capital Outlay | 6000-6899 | 5,943,420.00 | 36,433,161,04 | 1,880,396,81 | 13,179,232.34 | 23,253,928,70 | 63.89 |
| 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 | | 5,943,420.00 | 36,441,896.04 | 1,883,071,31 | 13,187,967.34 | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | (5,693,420.00) | (36,191,896.04) | (1,806,847.54) | (12,937,967,34) | | |
| OTHER FINANCING SOURCES/USES | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | (12,551,55),04) | | |
| 1) Interfund Transfers a) Transfers In | 8900-8929 | 0.00 | 0.00 | 3,138.75 | 0.00 | 0.00 | 0.09 |
| b) Transfers Out | 7600-7629 | 0.00 | 0.00 | 3,138.75 | 0.00 | 0,00 | 0.09 |
| Other Sources/Uses a) Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| b) Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Contributions | 8980-8999 | 0 00 | 0 00 | 0.00 | 0 00 | 0.00 | 0.09 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,693,420.0C) | (36,191,896.04) | (1,806,847.54) | (12,937,967.34) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 105,181,777.00 | 104,798,701,34 | | 104,798,701,34 | 0.00 | 0.09 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | | 105,191,777.00 | 104,798,701.34 | | 104,798,701.34 | | |
| d) Other Restatements | | 9795 | 0,00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | - | 105,191,777.00 | 104,798,701.34 | | 104,798,701.34 | | |
| 2) Ending Balance, June 30 (E + F1e) | | - | 99,498,357,00 | 68,606,805,30 | | 91,860,734.00 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 1 | 0.00 | | |
| Stores | | 9712 | 0 00 | 0 60 | - | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | - | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | - | 0.00 | | |
| b) Legally Restricted Balance Committed | | 9740 | 99,498,357.00 | 68,606,805.30 | | 91,860,734.00 | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments e) Unassigned/Unappropriated | | 9780 | 0.00 | 0.00 | | 0,00 | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-----------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | <u> </u> | |
| FEMA | 8281 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other Federa! Revenue | 8290 | 0.00 | 0.00 | 0.50 | 0.00 | 0.00 | 0.0 |
| TOTAL, FEDERAL REVENUE | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| THER STATE REVENUE | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | |
| Homeowners' Exemptions | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Subventions/In-Lieu Taxes | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other State Revenue | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER STATE REVENUE | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| THER LOCAL REVENUE | | | | | | | |
| County and District Taxes | | | İ | ļ | | | |
| Other Restricted Levies | | | | | e e | | |
| Secured Roll | 8615 | 0.00 | 0.00 | C.00 | 0.00 | 0.00 | 0.09 |
| Unsecured Roll | 8616 | 0.00 | 0.00 | C.00 | 0.00 | 0.00 | 0.09 |
| Prior Years' Taxes | 8617 | 0.00 | 0.00 | 0.30 | 0.00 | 0.00 | C.09 |
| Supplemental Taxes | 8618 | D,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Non-Ad Valorem Taxes Parcel Taxes | 8621 | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | 8622 | 0.00 | 0.00 | C.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | 8625 | 0,00 | C.G0 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | 8629 | 0.00 | 0.00 | C.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Leases and Rentals | 8650 | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | 8660 | 250,000.00 | 250,000,00 | 76,223.77 | 250,000.00 | 0.00 | 0.0% |
| Net increase (Decrease) in the Fair Value of Investment | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Other Loca! Revenue | | | | | | | |
| All Other Local Revenue | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Al! Other Transfers in from All Others | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTAL, OTHER LOCAL REVENUE | | 250,000.00 | 250,000.00 | 76,223.77 | 250,000.00 | 0.00 | 0.0% |
| OTAL, REVENUES | | 250,00C,00 | 250,000.00 | 76,223.77 | 250,000.00 | | |

| Description | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) | % Diff Column B & D |
|--|-----------------------------|-----------------|---|-----------------|---------------------------------|---------------------------|---------------------------|
| CLASSIFIED SALARIES | | | 121 | (6) | (0) | (E) | (F) |
| | | | | | | | |
| Classified Support Salaries | 2200 | 0.00 | 0,00 | <u>C.00</u> | 0.00 | 3.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | 2300 | 0.00 | 0.00 | G.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 | C.00 | 0.00 | 0.00 | C.0% |
| TOTAL, CLASSIFIED SALARIES | | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE SENEFITS | | | | | | | |
| STRS | 3101-3102 | 0.00 | | | | | |
| PERS | 3201-3202 | 0.00 | 9.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Med/care/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 | 0.0% |
| Unemployment insurance | 3501-3502 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | 3601-3602 | 0,00 | 0.00 | 0.00 | 0.00 | | C.0% |
| OPEB, Active Employees | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | <u>C.0%</u> |
| Other Employee Benefits | 3751-3752 | 0.00 | | <u>C.00</u> | 0.00 | 0.00 | C.0% |
| TOTAL, EMPLOYEE BENEFITS | 3901-3902 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | C.0% |
| BOOM AND SUFFLIES | | | | | | | |
| 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 | |
| TOTAL, BOOKS AND SUPPLIES | | 0.00 | 0.00 | 00,00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | 5.50 | 0.00 | 0.00 | 0.0% |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 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 Improvement | | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 3.03 | 0.0% |
| Transfers of Direct Costs - Interfund | 5750 | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | 9.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.3% |
| Operating Expenditures | 5800 | 0.00 | 8,735.00 | 2,674.50 | 8,735.00 | | 0.0% |
| Communications | 5900 | 0.00 | 0.00 | 0.00 | Ċ.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDE | TURES | 0.00 | 8,735.00 | 2,674.50 | 8,735.00 | C.00 | 0.0% |

| | | | <u> </u> | | | | | Form |
|--|----------------|--------------|-----------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Cot B & D) (E) | % Diff Column B & D (F) |
| CAPITAL OUTLAY | | | | | | | | (-) |
| Land | | 6100 | | 1,760,900.00 (| 750,00 | 1,760,900.00 | | |
| Land Improvements | | 617C | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Buildings and Improvements of Buildings | | 6200 | 5,943,420.00 | 34,672,261.04 | 1,879,646.81 | 11,418,332.34 | 0.00 | 0.09 |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | | | - 1,51 - 5, - 5 | :,010,040.01 | 11,410,332.34 | 23,253,928.70 | 67.19 |
| | | 6300 | 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 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 5,943,420.0C | 36,433,161.04 | 1,880,398.81 | 13,179,232,34 | 23,253,928.70 | 63.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | c.ao | 0.00 | 0.00 | | |
| Debt Service | | | | | 0.00 | 0.00 | 0.00 | 0.0% |
| Repayment of State School Building Fund | | | | | | | 1 | |
| Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 5.00 | 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 Co | sts) | | 0.00 | 0.00 | C.OD | 0.00 | 0.00 | |
| OTAL, EXPENDITURES | | | | | | 0.30 | 0.00 | 0.0% |
| | | | 5,943,420.0C | 36,441,896.04 | 1,883,071.31 | 13,167,967,34 | | |

| Description | Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-----------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0,00 | 3,138.75 | 0.00 | 0.00 | 0.0 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 3,138.75 | C.00 | 0.00 | 0.09 |
| INTERFUND TRANSFERS OUT | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | 7613 | 0.00 | | 0.00 | | | |
| Other Authorized Interfund Transfers Out | ĺ | | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| | 76 19 | 0.00 | 0.00 | 3,138.75 | 0.00 | 0.00 | 0.09 |
| (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES | | 0.00 | C.00 | 3,138.75 | 0.00 | 0.00 | 0.09 |
| SOURCES | | | | | | | |
| Proceeds Proceeds from Sale of Bonds | 8951 | C.00 | C.00 | 0.00 | 0.00 | 00.0 | 0.09 |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Sources County School Building Aid | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | 0.09 |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | 8971 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Lease Revenue Bonds | 8973 | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Financing Sources | 8979 | C.00 | 2,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | 0.00 | C.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| USES | | | | | | | 0.01 |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Financing Uses | 7699 | C.00 | G.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | 0.00 | 5.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | 0.00 | 6.00 | 0.60 | 0.00 | 0.00 | 0.09 |
| 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% |
| OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | 0.00 | . 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 0.08 | 0.90 | 00.00 | 0.00 | 0.00 | 0.0 |
| 2) Federal Revenue | 8100-8299 | 0.00 | 0.90 | 9.00 | 0.00 | 0.00 | 0.0 |
| 3) Other State Revenue | 8300-8599 | 1,730.00 | 1,730.00 | 0.00 | 1,730.00 | 0.00 | 0,0 |
| 4) Other Local Revenue | 8600-8799 | 3,105,402.00 | 3,105,402.00 | 6,357,407.14 | 3,105,402.00 | 0.00 | 0,0 |
| 5) TOTAL, REVENUES | | 3,107,132.00 | 3,107,132.00 | 6,357,407,14 | 3,107,132.00 | | |
| B. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Classified Salaries | 2000-2999 | 70,623.00 | 70,623.00 | 20,676.59 | 70,623.00 | 0.00 | 0.0 |
| 3) Employee Benefits | 3000-3999 | 24,694.00 | 24,694.00 | 7,903.09 | 24,694.00 | 0.00 | 0.0 |
| 4) Books and Supplies | 4000-4999 | 222,500.00 | 158,968.60 | 97,416.37 | 158,968.60 | 0.00 | 0.0 |
| 5) Services and Other Operating Expenditures | 5000-5999 | 633,700.00 | 662,224.00 | 275,672.50 | 662,224.00 | 0.00 | 0.0 |
| 6) Capítal Outlay | 6000-6999 | 2,932,806.00 | 3,568,963.13 | 917,121.21 | 3,568,963.13 | 0,00 | 0.0 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | C.30 | 0.00 | 0.00 | 0.00 | 0.0 |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0 00 | 0.00 | 9 00 | 0 00 | 0.09 |
| 9) TOTAL, EXPENDITURES | | 3,884,323,00 | 4,485,472.73 | 1,318,789.76 | 4,485,472.73 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | | | | | |
| FINANCING SOURCES AND USES (A5 - B9) O OTHER FINANCING SOURCES/USES | | (777,191.00) | (1,378,340.73) | 5,038,617.38 | (1,378,340,73) | | |
| 1) Interfund Transfers a) Transfers in | 8900-8929 | 0.00 | 2.00 | 0.00 | | | |
| b) Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 2) Other Sources/Uses a) Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 0.00 | 0.00 | 0.00 | 2,00 | | |

| Description | Resource Codes Object | Orig | inzi Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Co! B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------|------|--------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (777,191.00) | (1,378,340.73), | 5,038.617.38 | (1,378,340.73) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| Beginning Fund Balance As of July 1 - Unaudited | 97 | 91 | 8,727,372.00 | 8,784,730,04 | | 8,784,730.04 | 0.00 | 0.09 |
| b) Audit Adjustments | 97 | 93 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,727,372.00 | 8,784,73C.04 | | 8,784,730.04 | | |
| d) Other Restatements | 979 | 95 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,727,372.00 | 8,784,730.04 | | 8,784,730.04 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,950,181.00 | 7,406,389.31 | | 7,406,389.31 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | |
| Revolving Cash | 97 | 11 | 0.00 | 0.00 | | 0.00 | | |
| Stores | 97 | 12 | 0.00 | 6 00 | | 0.00 | | |
| Prepaid Expenditures | 971 | 13 | 0.00 | 0.00 | | 0.00 | | |
| All Others | 971 | 19 | 0.00 | 0.00 | | 0,00 | | |
| b) Lagally Restricted Balance Committed | 974 | 40 | 7,950,181.00 | 7,406,389.31 | | 7,406,389.31 | | |
| Stabilization Arrangements | 975 | 50 | 0 00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | 976 | 30 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments e) Unassigned/Unappropriated | 978 | 30 | 0.00 | 0.00 | | 0.00 | | |
| Reserve for Economic Uncertainties | 978 | 39 | 0.00 | 0.00 | | 0 00 | | |
| Unassigned/Unappropriated Amount | 979 | 30 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-----------------------------|-----------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | |
| Homeowners' Exemptions | 8575 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | 8590 | 1,730.00 | 1,730.00 | 0.00 | 1,730.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | 1,730.00 | 1,730.00 | 0.00 | 1,730.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | |
| County and District Taxes | | | | | | | |
| Other Restricted Levies | | | | | | | |
| Secured Roll | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | 8617 | 0.00 | 2,00 | 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 | | | · | . ; | | | ı |
| Other | 8621 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| | 8622 | 0.00 | 0.00 | 0.00 | D.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 | | | | | | 0.00 | 0.070 |
| Non-LCFF Taxes | 8629 | 0,00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | 8631 | 0.00 | | | | | |
| Interest | 8660 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | 1111 | | 50,000.00 | 9,346.41 | 50,000.00 | 0.00 | 0.0% |
| Fees and Contracts | s 8 86 2 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | | | | | | |
| Other Local Revenue | 8681 | 3,000,000.00 | 3,000,000.00 | 6,348,060.73 | 3,000,000.00 | 0,00 | 0.0% |
| | | | | | | | İ |
| All Other Local Revenue | 8699 | 55,402.00 | 55,402.00 | 0.00 | 55,402.00 | 0.00 | 0.0% |
| All Other Transfers In from Ail Others | 8799 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | - | 3,105,402.00 | 3,105,402.00 | 6,357,407.14 | 3,105,402.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | 3,107,132.00 | 3,107,132.00 | 6,357,407,14 | 3,107,132,00 | | |

| Description | Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-----------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | |
| | | | | | | | |
| Other Certificated Salaries | 1900 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 |
| TOTAL, CERTIFICATED SALARIES | | 0.00 | 0.00_ | 0.00 | 0.00 | 0,00 | 0.0 |
| CLASSIFIED SALARIES | | | | | | | |
| Classified Support Salaries | 2200 | 0.00 | 0.00 | 0.00 | D.D0 | 0.00 | 0,0 |
| Classified Supervisors' and Administrators' Salaries | 2300 | 45,094.00 | 45,094.00 | 12,084.63 | 45,094.00 | 0.00 | 0.0 |
| Clerical, Technical and Office Salaries | 2400 | 25,529.00 | 25,529.00 | 8,591.96 | 25,529.00 | 0,00 | 3.0 |
| Other Classified Salaries | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.0 |
| TOTAL, CLASSIFIED SALARIES | | 70,623.00 | 70,623.00 | 20,676.59 | 70,623.00 | 0.00 | 0.0 |
| EMPLOYEE BENEFITS | | | | | | , | |
| | 2/2/2/2 | 4 005 00 | 4 005 00 | 0.00 | 4 205 00 | 0.00 | 0.0 |
| STRS | 3101-3102 | 4,895.00 | 4,895.00 | 3,182.77 | 4,895.00 7,464.00 | 0.00 | 0.0 |
| PERS | 3201-3202 | 7,464.00 | 7,464.00 | | | 0.00 | 0. |
| OASDI/Medicare/Alternative | 3301-3302 | 3,878.00 | 3,878.00 | 1,558.60 | 3,878.00 | 0.00 | 0. |
| Health and Welfare Benefits | 3401-3402 | 6,439.00 | 6,439.00 | 2,626.39 | 6,439.00 | | |
| Unemployment insurance | 3501-3502 | 35.00 | 35.00 | 10.26 | 35.00 | 0.00 | 0 |
| Workers' Compensation | 3601-3602 | 1,205.00 | 1,205.30 | 350.37 | 1,205.00 | 0.00 | 0 |
| OPEB, Allocated | 3701-3702 | 333.00 | 333.00 | 97.30 | 333.00 | 0.00 | 0 |
| OPEB, Active Employees | 3751-3752 | 257.00 | 257.00 | 54.90 | 257.00 | 0.00 | 0. |
| Other Employee Benefits | 3901-3902 | 188.00 | 188.00 | 22.50 | 188,00 | 0.00 | 0. |
| TOTAL, EMPLOYEE BENEFITS | | 24,694.00 | 24,694.00 | 7,903.09 | 24,694.00 | 0.00 | Q. |
| BOOKS AND SUPPLIES | | | | | | | |
| Approved Textbooks and Core Curricula Materiais | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Books and Other Reference Materials | 4200 | 0.00 | 0.00 | 0 00 | 0.00 | 0,00 | 0 |
| Materials and Supplies | 4300 | 220,300.00 | 95,05C.01 | 56,240.71 | 95,050.01 | 0.00 | 0. |
| Noncapitalized Equipment | 4400 | 2,200.00 | 63,918.59 | 41,175.66 | 63,918,59 | 0.00 | 0 |
| TOTAL, BOOKS AND SUPPLIES | | 222,500.00 | 158,968.60 | 97,416.37 | 158,968.60 | 0.00 | 0. |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | |
| Subagreements for Services | 5100 | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0 |
| Travel and Conferences | 5200 | 6,000.00 | 6,000.00 | 3,189.00 | 6,000.00 | 0.00 | D |
| !nsurance | 5400-5450 | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0 |
| Operations and Housekeeping Services | 5500 | 0.00 | G.00 | 0,00 | 0.00 | 0.00 | |
| Rentals, Leases, Repairs, and Noncapitalized improvemen | nts 5600 | 0.00 | 3.00 | 0.0C | 0.00 | 0.00 | |
| Transfers of Direct Costs | 5710 | 0.00 | 6.00 | 0.00 | 0.06 | 0.00 | 0 |
| Transfers of Direct Costs - Interfund | 5750 | 5,000.00 | 5,000.00 | 53.28 | 5,000.00 | 0,00 | 0 |
| Professional/Consulting Services and | | | | | | | |
| Operating Expenditures | 5800 | 622,700.00 | | 272,430.22 | 651,224,00 | 0.00 | |
| Communications | 5900 | 0.00 | C.00 | 0.00 | 0,00 | 0.00 | 0 |

| Description | esource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 4,950.CQ | 0.00 | 4,950.00 | 0.00 | 0.09 |
| Land Improvements | | 6170 | 90.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Buildings and Improvements of Buildings | | 6200 | 2,932,835.00 | 3,539,013.13 | 892,380.58 | 3,539,013.13 | 0.00 | 0.09 |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | C.00 j | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 25,000.00 | 24,740.63 | 25,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 65CO | 0.00 | 0.20 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 2,932,806.00 | 3,568,963.13 | 917,121.21 | 3,568,963,13 | C.30 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 00.0 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | ļ | | | | | |
| 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, CTHER OUTGO (excluding Transfers of Indirect Co | sts) | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,884,323,00 | 4.485,472,73 | 1,318,789.76 | 4,485,472,73 | | 2.070 |

| Description | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-----------------------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | <u> </u> | | 12. | (=) | (2) |
| INTERFUND TRANSFERS IN | | | | | | | |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0.00 | g,gg | 0.00 | 0.00 | 2,0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | 3.55 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | 7613 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | 0.00 | <u></u> | . 0.60 | 0.0% |
| SOURCES | | | | | | | |
| Proceeds | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | 8953 | 0.00 | 2.00 | 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 | Ç.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 | C.0% |
| Ail Other Financing Sources | 8979 | 0.00 | 2.00 | C.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | C.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | 0.00 | 2.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Ail Other Financing Uses | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | 0.00 | 0 00 | 0 00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | 8890 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | 0.00 | 0.00 | 0.00 | 0.00 | 9.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|---|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 0.00 | 0.00 | _ 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Federal Revenue | 8100-8299 | 0.30 | 0.00 | C.00 | 0.00 | 0.00 | 0.0 |
| 3) Other State Revenue | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 | 0.0 |
| 4) Other Local Revenue | 8600-8799 | 25,000.00 | 25,000.00 | 3,841.36 | 25,000.00 | 0.00 | 0.0 |
| 5) TOTAL REVENUES | | 25,000,00 | 25,000.00 | 3,841.36 | 25,000,00 | | |
| B. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0.00 | 0.00 | 3,00 | 0.00 | 0.08 | 0.09 |
| 2) Classified Salaries | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Employee Benefits | 3000-3989 | 0.00 | Ç.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| 4) Books and Supplies | 4000-4999 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| 5) Services and Other Operating Expenditures | 5000-5999 | 0,00 | C.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 6) Capital Outlay | 6000-6999 | 770,425.00 | 1,417,793.94 | 150,214.46 | 1,417,793.94 | 0.00 | 0.09 |
| 7) Other Outgo (excluding Transfers of indirect Costs) | 7100-7299, 7400-7499 | 0.00 | C.00 | 0.00 | 0.00 | | |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 9) TOTAL, EXPENDITURES | , | 770,425.C0 | 1,417,793,94 | 150,214.46 | | 0.00 | 0.09 |
| C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | 710,920.00 | | 130,214.40 | 1,417,793.94 | | |
| FINANCING SOURCES AND USES (A5 - B9) | | (745,425.00) | (1,392,793.94) | (146,373,10) | (1,392,793.94) | | |
| O. OTHER FINANCING SOURCES/USES | | | | | | | |
| 1) interfund Transfers a) Transfers in | 8900-8929 | | | | | | |
| b) Transfers Out | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | 7600-7629 | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 | 0.09 |
| a) Sources | 8930-8979 | 0.00 | C.00 | 0.00 | 0.00 | C.00 | 0.0% |
| b) Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | 0 00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (745,425,00) | (1,392,793.94) | (148,373.10) | (1,392,793,94) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 4,540,657.00 | 5,200,381.48 | | 5,200,381.48 | 0.00 | 0.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,540,657.00 | 5,200,381.48 | | 5,200,381.48 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,540,657.00 | 5,200,381.48 | | 5,200,381,48 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,795,232.00 | 3,807,587.54 | | 3,807,587.54 | | |
| 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 Excenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance c) Committed | | 9740 | 3,795,232.00 | 3,807,587.54 | | 3,807,587.54 | | |
| Stabilization Amangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments e) Unassigned/Unappropriated | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | i | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| TOTAL, FEDERAL REVENUE | | | 3.00 | 0.00 | 0.00 | 3.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 3.00 | 0.00 | 0.00 | G.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0,00 | 0.00 | 0,00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | C.0C | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 25,000.00 | 25,000.00 | 3,841.36 | 25,000.00 | 0.00 | 0.0% |
| Net increase (Decrease) in the Fair Value of Investments | 3 | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers in from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 25,000.00 | 25,000.00 | 3,841.36 | 25,000.00 | 0.00 | 0.0% |
| FOTAL, REVENUES | | | 25,000.00 | 25,000.00 | 3,841,36 | 25,000.00 | | |

| Description | Resource Codes Object Codes | Ortginal Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals | Difference (Col B & D) | % Diff Column B & D |
|---|-----------------------------|-----------------|---|-----------------|---------------------------|---------------------------|---------------------------|
| CLASSIFIED SALARIES | | (1-0) | (5) | (C) | (D) | (E) | (F) |
| | | | ĺ | | | | |
| Classified Support Salaries | 2200 | 0,00 | 3.00 | 0.00 | C.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 | C.00 | 0.00 | 0.0% |
| Other Classified Salaries | 290C | 0,00 | 0.00 | 0,00 | 2.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | |
| STRS | 3101-3102 | 0.00 | 0.00 | | | | |
| 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 | 0.0% |
| Workers' Compensation | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | 3701-3702 | C.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| OPEB, Active Employees | 3751-3752 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | 3901-3902 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | 555;-5602 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | _ | | 0,00 | 0.00 | 3.00 | 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 | 2,00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.0% |
| 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 | 5.00 | 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 | | | | Ţ | | | |
| Operating Expenditures Communications | 5800 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| | 5900 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITU | JRES | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 | 0.0% |

| Description F | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | i | | | | | | |
| 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 | 770,425.00 | 1,417,793.94 | 150,214.46 | 1,417,793.94 | 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 | | | 770,425.00 | 1,417,793.94 | 150,214.46 | 1,417,793.94 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | C.00 | 0.00 | 0.00 | D.00 | 0.0% |
| Debt Service | | İ | | | | | | |
| 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 Co | sts) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTAL_EXPENDITURES | | | 770,425.00 | 1,417,793.94 | 150,214,46 | 1,417,793.94 | | |

| Description | Resource Codes Object Codes | Criginal Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|--|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | ,=/ | 100 | 12. | | .,, |
| INTERFUND TRANSFERS IN | | D | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | | | | | | |
| From: All Other Funds | 8913 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Authorized Interfund Transfers In | 6919 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| INTERFUND TRANSFERS OUT | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | 7613 | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0,00 | | 0.09 |
| Other Authorized Interfund Transfers Out | 7619 | 0.00 | 0.00 | <u>C.</u> 00 | 0.00 | 0.00 | 0.09 |
| (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES | <u>. </u> | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| SOURCES | | | | | | | |
| Proceeds | ĺ | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | G.00 | 0.09 |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | 8971 | 0.00 | C.00 | 0.00 | 2.00 | | |
| · | | | | 0.00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Capital Leases | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Lease Revenue Bonds | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | C.00 | 0.09 |
| All Other Financing Sources | 8979 | 0.00 | C.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (c) TOTAL, SOURCES USES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| | 1 | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | 0,00 | C.00 | 0.00 | 0.00 | 9.00 | 0.09 |
| (d) TOTAL, USES | | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0,0% |
| CONTRIBUTIONS | | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 09 |
| Contributions from Restricted Revenues | 8990 | 0.00 | 0 00 | 0.00 | 0.00 | 0.00 | 0 09 |
| (e) TOTAL, CONTRIBUTIONS | | 0.00 | 0.00 | 0.00 | 0 00 | 0.00 | 0.09 |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8098 | 9.00 | D CB | 0.00 | 0.00 | 0.00 | 0 09 |
| 2) Federal Revenue | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Other State Revenue | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 4) Other Local Revenue | 8600-8799 | 50,000.00 | 50,000.00 | 5,448.24 | 50,000.00 | 0.00 | 0.09 |
| 5) TOTAL, REVENUES | | 50,000.00 | 50,000.00 | 5,448.24 | 50,000.00 | | |
| B. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0.00 | 0.00 | 0.90 | 0.08 | 0,00 | 0.0% |
| 2) Classified Salaries | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | 300C-3999 | 0.00 | 00,0 | 0.30 | 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 | 14,818.61 | 0.00 | 14,818.61 | 0,00 | 0.0% |
| 6) Capita! Cutlay | 6000-8998 | 4,577,995.00 | 4,764,600.81 | 804,881.37 | 4,764,600.81 | 0.00 | 0.0% |
| Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0 00 | 0.00 | 0.00 | 3 00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | 4,577,995.00 | 4,779,419.42 | 804,881.37 | 4,779,419.42 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | | | | | |
| FINANCING SOURCES AND USES (A5 - B9) | | (4,527,995.00) | (4,729,419.42) | (799,433,13) | (4,729,419.42) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | |
| 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 | C.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Contributions | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes Object (| Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | (4,527,995.00) | (4,729,419.42) | (799,433.13) | (4,729,419.42) | | |
| F. FUND BALANCE, RESERVES | | | | | | | |
| Beginning Fund Balance As of July 1 - Unaudited | 979 | 1 8,186,055,00 | 7,765,914.65 | | 7.765.914.65 | 1 | |
| b) Audit Adjustments | 979 | | 0.00 | | 7,765,914.65 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | 8,186,055.00 | 7,765,914.65 | | 7,765,914.65 | 0.00 | 0.0 |
| d) Other Restatements | 979 | 5 0.00 | 0.00 | | 0.03 | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | 8,186,055.00 | 7,765,914.65 | | 7,765,914.65 | | |
| 2) Ending Balance, June 30 (E + F1e) | | 3,858,060.00 | 3,036,495.23 | | 3,036,495.23 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | |
| Revolving Cash | 971 | 1 0.00 | 0.00 | | 0.00 | | |
| Stores | 971 | 9.00 | 0.00 | | 9.00 | | |
| Prepaid Expenditures | 971: | 0.00 | 0.00 | | 0.00 | | |
| All Others | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance Committed | 9740 | 114,050.00 | 57,527.88 | | 57,527.88 | | |
| Stabilization Arrangements | 9750 | 0 00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | 9760 | 1,699,943.00 | 1,724,943.17 | | 1,724,943.17 | | |
| Other Assignments e) Unassigned/Unappropriated | 9780 | 1,844,067.00 | 1,254,024.18 | | 1,254,024.18 | | |
| Reserve for Economic Uncertainties | 9788 | 600 | D 00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | 9790 | 0.00 | 0.00 | | 0.00 | | |

| | | | | Form | | | | |
|--|----------------|--------------|-----------------|---|-----------------|---------------------------------|---------------------------|----------------------------------|
| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) | % Diff Column B & D (F) |
| FEDERAL REVENUE | | | | | | | | (F) |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | | | |
| All Other Federal Revenue | | 6290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | | 0.60 | 0.00 | 0.09 |
| OTHER STATE REVENUE | | | 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 | | ı |
| 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 | D.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | | 0.00 | 0,00 | 0.0% |
| OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Other Local Revenue | | } | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Leases and Rentais | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Interest | | 8660 | 50,000.00 | 50,000.00 | 5,448.24 | 50,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investme | ents | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% |
| Other Local Revenue | | | | | 5.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Transfers in from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 50,000.00 | 50,000.00 | 5,448,24 | 50,000.00 | 0.00 | 0.0% |
| OTAL, REVENUES | | | 50,000.00 | 50,000.00 | 5,448,24 | 50,000.00 | 0.00 | 0.0% |

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

| | | Original Budget | Board Approved | | Projected Year | Difference | % Diff Column |
|---|-----------------------------|------------------------|-------------------------|------------------------|----------------|--------------------|------------------|
| Description | Resource Codes Object Codes | Original Budget (A) | Operating Budget (B) | Actuals To Date (C) | Totals (D) | (Co! B & D) (E) | B&D (F) |
| CLASSIFIED SALARIES | | | | | | | |
| Classified Support Salaries | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | 2300 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | 2400 | 0.00 | 0.00 | 0.00 | 3,00 | 0.00 | 0.0% |
| Other Classified Salaries | 2900 | 0.00 | 0.00 | 0.30 | 0.00 | C.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | |
| STRS | | | | | | | |
| PERS | 3101-3102 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Aitemetive | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Unemployment Insurance | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | 3501-3502 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Cther Employee Benefits | 3751-3752 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | 3901-3902 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS WID SUFFLIES | | | | | | | - |
| Books and Other Reference Materials | 4200 | 0.00 | 0 00 | 0 00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | 4300 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | 4400 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | 01 | | | | 0.00 | 0.070 |
| 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 | | | | | | | 5.575 |
| Operating Expenditures Communications | 5800 | 0.00 | 14,818.61 | 0.00 | 14,818.61 | 0.00 | 0.0% |
| | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITU | JRES | 0.00 j | 14,818.61 | 0.00 | 14,818,61 | 0.00 | D.0% |

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

| Description F | Resource Codes Obje | ct Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---------------------|----------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | (| 6100 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | 0.00 | 0.09 |
| Land Improvements | ı | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.09 |
| Buildings and Improvements of Buildings | • | 6200 | 4,577,995.00 | 4,752,630.81 | 804,861.37 | 4,752,600.81 | 0.00 | 0.09 |
| 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 | 6 | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0% |
| Equipment Replacement | 6 | 8500 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 4,577,995.00 | 4,764,600.81 | 804,881.37 | 4,764,600.81 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | 1 | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | 7 | 7211 | C.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 7 | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 7 | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | 7 | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | 7 | 7438 | C.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Other Debt Service - Principal | 7 | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co | osts) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 4,577,995.00 | 4,779,419.42 | 804,881.37 | 4,779,419.42 | | |

| Description | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------------|-----------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| NTERFUND TRANSFERS | | V-7 | <u> </u> | 1,2, | ,=, | (=, | |
| INTERFUND TRANSFERS IN | | | | | | | |
| From: General Fund/CSSF | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Authorized Interfund Transfers in | 8919 | 0.00 | 0.00 | 0.00 | c.00 | 0.00 | 0,0 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 0.00 | C.00 | 0.00 | 0,0 |
| INTERFUND TRANSFERS OUT | | | | | | | |
| To: General Fund/CSSF | 7612 | 0.00 | 0.00 | 0.00 | C.00 | 0.00 | _0. |
| To: State School Building Fund/ | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| County School Facilities Fund | 7 6 13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Other Authorized Interfund Transfers Out | /013 | | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| SOURCES | | | | | Si Ni | | |
| Proceeds | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | 8953 | 0.00 | 00,0 | 0.00 | 0.00 | 0.00 | 0 |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Proceeds from Capital Leases | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Proceeds from Lease Revenue Bonds | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| All Other Financing Sources | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| (c) TOTAL, SOURCES | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0 |
| USES | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0. |
| All Other Financing Uses | 7699 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | _0 |
| (d) TOTAL, USES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| ONTRIBUTIONS | | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | o |
| Contributions from Restricted Revenues | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Q |
| (e) TOTAL, CONTRIBUTIONS | ** | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0 |
| TOTAL, OTHER FINANCING SOURCES/USES | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 0.00 | 0.00 | _0 00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | 8100-8299 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 3) Other State Revenue | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | 8600-8799 | 0.00 | 0.00 | 731,764.91 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | 0.00 | 0.00 | 731,764.91 | 0.00 | | |
| B. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | 2000-2999 | 0.00 | 0.00 | 0.00 | 0 00 | 0.00 | 0 0% |
| 3) Employee Benefits | 3000-3999 | 9.00 | 0.00 | 9 90 | 9.06 | 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 | 9 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 | 6,504,747.92 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7398 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | 0.00 | 0.00 | 6,504,747.92 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | 0,00 | 0.00 | (5,772,983.01) | 0.00 | | |
| O. OTHER FINANCING SOURCESAUSES | | | | | | | |
| Interfund Transfers Transfers !n | 8900-8929 | 0.00 | 0.00 | 0,0,0 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources/Uses Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | 0.00 | 0.00 | 0 00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 0.00 | 0,00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | 0.00 | 0.00 | (5,772,983.01) | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | 0.00 | | |
| Beginning Fund Belance As of July 1 - Unaudited | 9791 | 0.00 | 40 000 000 04 | | | | |
| b) Audit Adjustments | 9793 | 0.00 | 18,823,890.21 0.00 | | 18,823,890.21 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | 0,00 | 18,823,890.21 | | 18,823,890.21 | 0.00 | 0.0% |
| d) Other Restatements | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Batance (F1c + F1d) | | 0.00 | 18,823,890.21 | | 18,823,890.21 | | 0.070 |
| 2) Ending Balance, June 30 (E + F1e) | | 0.00 | 18,823,890,21 | | 18,823,890.21 | | |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | |
| Revolving Cash | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | 9712 | 9.00 | 0 00 | | 0.00 | | |
| Prepaid Expenditures | 9713 | 0.00 | 0.00 | | 0 00 | | |
| All Cthers | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance Committed | 9740 | 0.00 | 18,823,890,21 | - | 18,823,890.21 | | |
| Stabilization Arrangements | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments d) Assigned | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments e) Unassigned/Unappropriated | 9780 | 0.00 | 0.00 | | 0.00 | | |
| Reserve for Economic Uncertainties | 9789 | 0.00 | 0.00 | | 0 00 | | |
| Unassigned/Unappropriated Amount | 9790 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|-----------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | <u> </u> | | 0.00 | 0.00 | 3.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | J.0% |
| Other Subventions/!n-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CTHER STATE REVENUE | | | 0.00 | C.00 | C.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | i | | | | | | |
| County and District Taxes Voted Indebtedness Levies Secured Rol. | | 8611 | 0.00 | | | | | |
| Unsecured Roll | | 8612 | | 0.00 | C.00 | 0,00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 352,054.47 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 297,870.41 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent | | 5014 | 0.00 | 3,00 | 43,540.99 | | 0.00 | 0.0% |
| Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 38,499.C4 | 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% |
| Ali Other Transfers In from Al! Others | | 8799 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0,00 | 0.00 | 731,764,91 | 0.00 | 0.00 | C.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 731,764.91 | 0.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | • | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 2,900,000,00 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 3,604,747.92 | 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 | <u>0.co</u> | 0.00 | 0.00 | C.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect C | atac | | 0.00 | 0,00 | 6,504,747.92 | 0.00 | 0.00 | 0.0% |
| OTAL EXPENDITURES | | | 0.00 | 0.20 | 6,504,747.92 | 0.00 ; | | |

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

| Description | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-----------------------------|-----------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| NTERFUND TRANSFERS | · | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | ĺ | |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| INTERFUND TRANSFERS OUT | | | | | | | |
| To: General Fund | 7614 | 0.00 | 0.00 | 00.0 | 0.00 | 0.00 | 0.09 |
| Other Authorized Interfund Transfers Out | 7619 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OTHER SOURCES/USES | | | | | | 2,700 | |
| SOURCES | | | | | | · | |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0.00 | 0.00 | 0.00 | 2.03 | G.00 | 0.09 |
| All Other Financing Sources | 8979 | 0,00 | 0.00 | 0.00 | C.00 | 0.00 | 0.09 |
| (c) TOTAL, SOURCES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| USES | | | | 4,44 | 0.00 | 0.00 | 0.07 |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Financing Uses | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | 0.00 | 0.00 | C.CO | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | |
| Contributions from Unrestricted Revenues | C898 | 0.00 | 0.00 | 0.60 | 0.00 | 0.06 | 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% |
| OTAL, OTHER F(NANCING SOURCES/USES (a - b + c - d + e) | | 0.00 | 0.00 | 0.00 | C.00 | | |

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

| Description | Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-----------------------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 0.00 | 0.00 | C_00 | 9.00 | 0.00 | 0.09 |
| 2) Federal Revenue | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Other State Revenue | 8320-8599 | 0.00 | 0.00 | C.00 | C.00 | 0.00 | 0.09 |
| 4) Other Local Revenue | 8600-8799 | 5,000.00 | 5,000.00 | 928.85 | 5,000.00 | 0.00 | 0.09 |
| 5) TOTAL REVENUES | | 5,000.00 | 5,000.00 | 928.85 | 5,000,00 | | |
| B. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 2) Classified Salaries | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Employee Benefits | 3000-3999 | 0.00 | 0.00 | 0.00 | 0 00 | 0.00 | 0.09 |
| 4) Books and Supplies | 4000-4999 | 0.00 | 0.00 | 0.60 | 0.00 | 0.00 | 0.09 |
| 5) Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 09 |
| 6) Capita: Cuttay | 6000-6999 | 0.00 | 0.00 | 0.00 | C.00 | 0.00 | 0.09 |
| Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,880,693.00 | 1,880,693.00 | 847,844.57 | 1,880,693.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 9.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 9) TOTAL, EXPENDITURES | | 1,880,693,00 | 1,880,693,00 | 847,844.57 | 1,880,693.00 | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | (1,875,693.00) | (1,875,693.00) | (846,915.72) | (1,875,693.00) | | |
| O. OTHER FINANCING SOURCES/USES | | | | | | | |
| 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% |
| 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, CTHER FINANCING SOURCES/USES | | 0,00 | 0.00 | 0.00 | C.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,875,693,00) | (1,875,693,00) | (846,915.72) | (1,875,693.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | · | |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 3,073,540.00 | 3,062,824.08 | | 3,062,824,08 | 0.00 | 0.09 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,073,540.00 | 3,062,824.08 | | 3,062,824.08 | | |
| d) Other Restatements | | 9795 | 0.00 | 0,00 | | C.CO | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,073,540.00 | 3,062,824.08 | | 3,062,824.08 | | |
| 2) Ending Balance, June 30 (E + F1e) | | ļ | 1,197,847.00 | 1,187,131.08 | | 1,187,131,08 | | |
| 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) Lega!ly Restricted Balance c) Committed | | 9740 | 1,197,847.00 | 1,187,131.08 | 1 | 1,187,131.08 | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 9.00 | | |
| Other Commitments d) Assigned | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Assignments e) Unassigned/Unappropriated | | 9780 | 0.00 | 0.00 | | C.00 | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 000 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0,00 | 5,00 | | 0.00 | | |

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

| Description Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|--------------|------------------------|---|------------------------|---|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | , , , | (5) | (5) | (5) | (=) | (1-) |
| All Other Federal Revenue | 8290 | 0.00 | 0.00 | C.50 | 0.00 | 0.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.07 |
| OTHER STATE REVENUE | | | | | | 0.00 | 0.07 |
| All Other State Revenue | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | C.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | 0,00 | 2,50 | 3,40 | 0.00 | 0.07 |
| Interest | 8660 | 5,000.00 | 5,000,00 | 928.85 | 5,000.00 | 0.00 | 0.09 |
| Net Increase (Cecrease) in the Fair Value of Investments | 8662 | 0.00 | 0,00 | 0.00 | C.00 | 0.00 | 0.09 |
| Other Local Revenue | | | | | 3.03 | | |
| All Other Local Revenue | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER LOCAL REVENUE | | 5,000.00 | 5,000.00 | 928.85 | 5,000,00 | 0.00 | 0.09 |
| TOTAL, REVENUES | | 5,000,00 | 5,000.00 | 928.85 | 5,000.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | _,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| Debt Service | | | | | | | |
| Debt Service - interest | 7438 | 710,657.00 | 710,657.00 | 229,441.57 | 710,657.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | 7439 | 1,17C,036.00 | 1,170,036.00 | 618,403,00 | 1,170,036.00 | 0.00 | 0,09 |
| TOTAL, OTHER OUTGC (excluding Transfers of Indirect Costs) | | 1,880,693.00 | 1,880,693.00 | 847,844.57 | 1,880,693.00 | 0.00 | 0,0% |
| | | | | | .,,===,=== | 0.00 | 0,07 |
| TOTAL, EXPENDITURES | | 1,880,693.00 | 1,880,693.00 | 847,844,57 | 1,880,693.00 | | |
| NTERFUND TRANSFERS | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0.00 | 0.00 | C.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 0.00 | C.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | |
| | | | | | | | |
| Other Authorized Interfund Transfers Out | 7619 | 0.00 | 0.00 | 0.00 | Ç.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES | | 0.00 | 0.00 | 0.00 | G.00 | 0.00 | 0.0% |
| SOURCES | | | | | | | |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | 8971 | 0.00 | 0.00 | C.00 | 0.00 | 0.00 | 0.000 |
| All Other Financing Sources | 8979 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | 0313 | 0.00 | 0.00 | 0.00 | C.0C | 0.00 | 0.0% |
| USES | | 0.00 | 0.00 | 0.00 | C.00 | 0.00 | 0.0% |
| 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 | C.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | 0.00 | 0.00 | 0.00 | 0 00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | 8990 | 0.30 | 0.00 | 00.0 | 0.00 | 0,00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTAL, OTHER FINANCING SOURCES/USES | | 0.00 | 0.50 | 5.50 | 0.00 | 0,00 | 0.0% |
| (a - b + c - d + e) | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | | | | | | | |

2017-18 First Interim Seif-Insurance Fund Revenues, Expenses and Changes in Net Position

| Description | Resource Codes Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Co! B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 8.60 | 0.00 | 0.00 | 0.09 | 0.90 | 0.09 |
| 2) Federal Revenue | 8100-8299 | 0.00 | 0.00 | 0.00 | 00.0 | 0.00 | 0.09 |
| 3) Other State Revenue | 8300-8599 | 507.00 | 507.00 | 0.00 | 507.00 | 0.00 | 0.09 |
| 4) Other Local Revenue | 8600-8799 | 23,378,575.00 | 23,378,575.00 | 9,152,380.83 | 23,378,575.00 | 0.00 | 0.09 |
| 5) TOTAL REVENUES | | 23,379,082.00 | 23,379,062.00 | 9,152,380.83 | 23,379,082.00 | | |
| B. EXPENSES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 150.00 | 150.00 | 890.00 | 150.00 | 0.00 | 0.09 |
| 2) Classified Salaries | 2000-2999 | 484,036.00 | 484,036.00 | 162,569.00 | 484,036.00 | 0.00 | 0.09 |
| 3) Employee Benefits | 3000-3999 | 197,324.00 | 197,324.00 | 791,774.17 | 197,324.00 | 0,00 | 0.09 |
| 4) Books and Supplies | 4000-4999 | 46,649.00 | 75,304.74 | 567.75 | 75,304.74 | 0.00 | 0.09 |
| 5) Services and Other Operating Expenses | 5000-5999 | 22,889,143.00 | 22,925,487.26 | 9,388,660,34 | 22,925,487.26 | 0.00 | 0.09 |
| 6) Depreciation | 6000-6899 | 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 60 | 0.00 | 0.00 | 0.000 |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 9 00 | 0.00 | 0.00 | | 0.00 | 0.09 |
| 8) TOTAL, EXPENSES | /duc/335 [| 23,617,302,00 | 23,682,302.00 | 10,344,461.26 | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER | | 23,017,302,90 | 23,062,302.00 | 10,344,461.26 | 23,682,302.00 | | |
| FINANCING SOURCES AND USES (A5 - B9) | | (238,220.00) | (303,220.00) | (1,192,080.43) | (303,220.00) | | |
| O. OTHER FINANCING SOURCES/USES | | | | | | | |
| 1) Interfund Transfers | | | | | | | |
| a) Transfers In | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | 7600-7629 | 0,00 | 0.00 | 0.00 | 0.00 | 2,00 | 0.0% |
| Other Sources/Uses Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | 0 00 | 0 00 | 0 00 | 0 00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2017-18 First Interim Self-insurance Fund Revenues, Expenses and Changes in Net Position

33 67215 0000000 Form 67l

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | <u> </u> | _ | (238,220.00) | (303,220.00) | (1,192,080,43). | (303,220.00) | | |
| F. NET POSITION | | | · | | | | | |
| Beginning Net Position As of July 1 - Unaudited | | 9791 | 19,821,089.00 | 20,650,214.17 | | 20,650,214.17 | 0.00 | 0.09 |
| b) Audit Adjustments | | 9793 | 0.00 | C.00 | | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | | 19,821,089.00 | 20,650,214.17 | | 20,650,214.17 | | |
| d) Other Restatements | | 9795 | C.00 | C.00 | | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 19,821,089.00 | 20,850,214.17 | | 20,650,214.17 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | ļ | 19,582,869.00 | 20,346,994.17 | | 20,346,994,17 | | |
| Components of Ending Net Position | | j | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | C.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 19,582,869.00 | 0.00 | | 20,346,994.17 | | |
| c) Unrestricted Net Position | | 9790 | 0.00 | 20,346,994.17 | | 0.00 | | |

2017-18 First Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Position

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 507.00 | 507.00 | 0.00 | 507.00 | 0.00 | 0.09 |
| All Other State Revenue | All Other | 6590 | 6.00 | 0.00 | 0.00 | 6.00 | 0.00 | 0.6% |
| TOTAL, OTHER STATE REVENUE | | | 507.00 | 507.00 | 0,00 | 507.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | 3,00 | 0,0,7 |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 2.00 | 0.00 | 6.00 | 0.0% |
| Interest | | 8660 | 52,150.00 | 52,150,00 | 19,763.99 | 52,150.00 | C.00 | 0.0% |
| Net increase (Decrease) in the Fair Value of Investment | ents | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| In-District Premiums/Contributions | | 8674 | 22,451,425.00 | 22,451,425.00 | 6,479,043.46 | 22,451,425.00 | C.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 3.00 | 2,00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | 410 |
| All Other Local Revenue | | 8899 | 875,000.00 | 875,000.00 | 653,573.36 | 875,000.00 | 0,00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 23,378,575.00 | 23,378,575.00 | 9,152,380.83 | 23,378,575.00 | 0.00 | 0.0% |
| OTAL, REVENUES | | | 23,379,082,00 | 23,379,082.00 | 9,152,380,83 | 23,379,082.00 | 0.00 | 0.070 |

2017-18 First Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Position

| | | | Original Budget | Board Approved | Astrolo To Data | Projected Year | Difference | % Diff Column |
|---|-----------------------|----------|-----------------|-------------------------|------------------------|----------------|--------------------|------------------|
| Description | Resource Codes Object | t Codes | (A) | Operating Budget (B) | Actuals To Date (C) | Tota!s (D) | (Col B & D) (E) | B & D (F) |
| CERTIFICATED SALARIES | | ĺ | | | : | | | |
| Certificated Pupil Support Salaries | 1 | 200 | 150.00 | 150.00 | 890.00 | 150.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | 1 | 300. | 0.00 | 0.00 | C.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 150.00 | 150.00 | 00.088 | 150.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | 2 | 200 | 1,935.00 | 1,935.00 | 464.05 | 1,935.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | 2 | 300 | B7,353,00 | 87,353.00 | 29,117.52 | 87,353.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | 24 | 400 | 387,025.00 | 387,025.0C | 129,133.48 | 387,025.00 | | 0.0% |
| Other Classified Salaries | 29 | 900 | 7,723.00 | 7,723.00 | 3,853.95 | 7,723.00 | 0,00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 484,036.00 | 484,036,00 | 162,589.00 | 484,036,00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | - | | | | | | |
| STRS | 3101 | I-3102 | 1,922.00 | 1,922.00 | 7c.71 | 1,922.00 | 0.00 | 0.00 |
| PERS | 3201 | -3202 | 73,566.00 | 73,566.00 | 24,614,01 | 73,566,00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | -3302 | 36,061.00 | 36,061.00 | 12,250,99 | 36,061,00 | 0.00 | 0.0% |
| Health and Weifare Benefits | 3401 | -3402 | 71,529.00 | 71,529.00 | 20,242,86 | 71,529,00 | | 0.0% |
| Unemployment insurance | 3501 | -3502 | 243.00 | 243.00 | 80,82 | 243.00 | 0.00 | 0.0% |
| Workers' Compensation | | -3602 | 8,249.00 | 8,249.00 | 2,782.24 | 8,249.00 | 0.00 | 0.0% |
| OPEB, Allocated | | -3702 | 2,280.00 | 2,280.00 | 730,914.03 | 2,280.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | -3752 | 2,474.00 | 2,474.00 | 618,51 | 2,474.00 | 0.00 | 0.0% |
| Other Employee Benefits | | -3902 | 1,030.00 | 1,000.00 | 200,00 | 1,000.00 | 0.00 | 0.0% |
| TCTAL, EMPLOYEE BENEFITS | | | 197,324.00 | 197,324.00 | 791,774.17 | 197,324.00 | | 0.0% |
| BCOKS AND SUPPLIES | | | 191,921.00 | 107,024.00 | 101,114.11 | 197,324.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | 40 | | 405.00 | | | | | |
| Materials and Supplies | | 000 | 125.00 | 125.00 | 0.00 | 125.00 | 5,00 | 0.0% |
| Noncapitalized Equipment | | 00 | 10,232.00 | 30,138.74 | 567.75 | 30,138.74 | 0,00 | 0.0% |
| | 44 | 00 | 36,292.00 | 45,041.00 | 0,00 | 45,041.00 | | 0.0% |
| TOTAL, BOOKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENSES | | - | 46,649.00 | 75,304.74 | | 75,304.74 | 0.00 | 0.0% |
| Subagreements for Services | | | | | | | | |
| Travel and Conferences | 51 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | 52 | | 5,210.00 | 5,210.00 | 1,398.39 | 5,210.00 | 0.00 | 0.0% |
| Insurance | 530 | Г | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | 5400- | | 2,302,055.00 | 2,476,727.00 | 1,915,873.00 | 2,476,727.00 | C.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized improvemen | 55l | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | Г | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | 579 | P3 | 4,000.00 | 4,000.00 | 2,218.00 | 4,000.00 | 0.00 | 0.0% |
| Operating Expenditures | 580 | x | 20,577,478.00 | 20,439,150.26 | 7,469,170,95 | 20,439,150.26 | 0.00 | 0.0% |
| Communications | 590 | oo _ | 400.00 | 430.00 | 0.00 | 400.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSE | s | | 22,889,143.00 | 22,925,487.26 | 9,388,660.34 | 22,925,487.26 | 0.00 | 0.0% |

2017-18 First Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Position

| Description F | desource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| DEPRECIATION | | | | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 20.047.000.00 | | | | | |
| INTERFUND TRANSFERS | | | 23,617,302.00 | 23,682,302.00 | 10,344,461,26 | 23,682,302.00 | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized interfund Transfers In | | 8919 | 9.00 | C.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | C.00 | G.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, SOURCES USES | | - | 0.00 | 0.00 | 0.00 | C.0C | 0,00 | 0.0% |
| | | | | | | | İ | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 | 0.0% |
| (¢) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 6983 | 0.00 | 0.00 | 0 00 | 0 00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 899C | 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 F:NANC:NG SOURCES/USES | | | 0.00 | 0.30 | 0.00 | 0.00 | | |

2017-18 First Interim Retiree Benefit Fund Revenues, Expenses and Changes in Net Position

| Description | Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-----------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 0% |
| 2) Federal Revenue | 8100-8299 | 0.00 | 0.08 | 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 | 750,000.00 | 750,000.00 | 0.00 | 750,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | 750,000.00 | 750,000.00 | 0.00 | 750,000.00 | | |
| B. EXPENSES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0.00 | 0.00 | 0.00 | 6.00 | 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 | 9.00 | 0.00 | 0.0% |
| 4) Books and Supplies | 4000-4999 | 0.00 | 0.00 | 0.00 | 9.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Depreciation | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | 0.00 | 0.00 | .0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | 750,000.00 | 750,000.00 | Q.00 | 750,000.G0 | | |
| D. OTHER FINANCING SOURCESAUSES | | | | | | | |
| 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 | 8.00 | 0.0% |
| 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 | | |

Riverside Unified Riverside County

2017-18 First Interim Retiree Benefit Fund Revenues, Expenses and Changes in Net Position

33 67215 0000000 Form 711

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN | | | | | | | | |
| NET POSITION (C + D4) | | | 750,000.00 | 750,000,00 | 0.00 | 750,000.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20,450,000.00 | 20,707,805.34 | | 20,707,805.34 | 0.00 | 0.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | i i | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | |] | 20,450,000.00 | 20,707,805,34 | | 20,707,805.34 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| e) Adjusted Beginning Net Position (F1c + F1d) | | [| 20,450,000.00 | 20,707,805,34 | | 20,707,805.34 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 21,200,000.00 | 21,457,805.34 | | 21,457,805.34 | | |
| Components of Ending Net Position | | | | | | | | ٠, |
| a) Net investment in Capital Assets | | 9796 | 21,200,000.00 | 0.00 | | 21,457,805.34 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | | C.00 | | |
| c) Unrestricted Net Position | | 9790 | 0,00 | 21,457,805.34 | | 0.00 | | |

| | _ _ | | | | · | | |
|--|-----------------|------------------------|---|------------------------|---------------------------------|---------------------------|---------------------------|
| Description Resource Cod | es Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) | % Diff Column 8 & D |
| OTHER LOCAL REVENUE | | | . 12/ | (0) | (5) | <u>(E)</u> | (F) |
| Interest | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | 750,300.00 | 750,000.00 | C.30 | 750,000.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | 100,000.00 | 0.00 | 0.070 |
| !n-District Premlums/Contributions | 8674 | 20.0 | 0.00 | 0.00 | 2.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | 0.50 | 0.00 | 0.070 |
| All Other Local Revenue | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER LOCAL REVENUE | | 750,C00.00 | 750,000.00 | 0,00 | 750,000.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | 750,000,00 | 750,000.00 | 0.00 | 750,000.00 | 0.00 | 0.076 |
| SERVICES AND OTHER OPERATING EXPENSES | | | | 0.00 | 7.50,000.00 | | |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0.00 | G.00 | | |
| Professional/Consulting Services and | | 0.00 | 0.00 | 0.00 | | 0.00 | 0.0% |
| Operating Expenditures | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | 0,00 | 0.00 | 0.00 | | | |
| INTERFUND TRANSFERS | | 0,00 | 0.00 | 0.03 | C.00 | | |
| INTERFUND TRANSFERS IN | | | | | | ļ | |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0.00 | 0.00 | c.oo | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | 0.00 | 0.076 |
| SOURCES | | | E | | | | į |
| 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 | 8879 | 0.00 | 0.00 | D.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, SOURCES USES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | Ï | | | | | Ì |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 | 0.0% |
| Contributions from Restricted Revenues | 8990 | 0.00 | 0.00 | 0.00 | 000 | 0.00 | D D% |
| (e) TOTAL, CONTRIBUTIONS | | 0.00 | 6.00 | 0.00 | 0.00 | 0.00 | 6 0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | U U76 |

| Description | Resource Codes Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|--------------------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | o di n | | • | | |
| 1) LCFF Sources | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 09 |
| 2) Federal Revenue | 8100-8299 | 0.00 | 0.00 | 6.00 | 0,00 | 0.00 | 0.09 |
| 3) Other State Revenue | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 4) Other Local Revenue | 8600-8799 | 2,000.00 | 2,348.40 | 1,254.69 | 2,348.40 | 0.00 | 0.09 |
| 5) TOTAL, REVENUES | | 2,000.00 | 2,348,40 | 1,254.69 | 2,348.40 | | |
| B. EXPENSES | | , | | · - | | | |
| 1) Certificated Salaries | 1000-1999 | 0.00 | 0.00 | 0.30 | 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 | C.C0 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | 4000-4998 | 0.00 | 0.00 | 0.30 | C.0D | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | 5000-5999 | 0.00 | 12,857.89 | 0.00 | 12,857.89 | 0.00 | 0.0% |
| 6) Depreciation | 9669-0009 | 0.00 | 0.00 | Ç.C0 | 0.00 | 0.00 | 0.0% |
| Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-74 9 9 | _0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00 | 0 00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | 0.00 | 12,857,89 | 0.00 | 12,857,89 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USED (AS. P.) | | | | | | | |
| FINANCING SOURCES AND USES (A5 - B9) O OTHER FINANCING SOURCES/USES | | 2,000.00 | (10,509,49) | 1,254.69 | (10,509.49) | | |
| Interfund Transfers a) Transfers in | 2002 2000 | | | | | | |
| b) Transfers Out | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | 7600-7629 L | 0.00 | 0 00 | 0.00 | 0 00 | 0.00 | 0 0% |
| a) Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 763C-7699 | 0.00 | C.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 | C.00 | 0,00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN | | | | | | | | |
| NET POSITION (C + D4) | <u> </u> | | 2,000,00 | (10,509.49) | 1,254.69 | (10,509.49) | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 264,923.00 | 282,926.75 | | 282,926.75 | 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) | | _ | 264,923.00 | 282,926.75 | | 282,926.75 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | ე.ე |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 264,923.00 | 282,926.75 | | 282,926.75 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 266,923.00 | 272,417.28 | | 272,417.26 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net investment in Capital Assets | | 9796 | 0.00 | 0.00 | į | 0.00 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0,00 | | 0.00 | | |
| c) Unrestricted Net Position | | 9790 | 266,923.00 | 272,417,26 | ļ | 272,417.26 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | Ail Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 9.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8860 | 2,000.00 | 2,006.00 | 206,29 | 2,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Inve | estments | 8692 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 348.40 | 1,048.40 | 348.40 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,000.00 | 2,348.40 | 1,254.69 | 2,348.40 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,000,00 | 2,348.40 | 1,254.69 | 2,348.40 | | |

| and edition | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Cot B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|-----------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| | Meadure codes | Object added | | | | | | |
| ERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Certificated Pupil Support Salaries | | 1200 | 0,00 | c.oc | 0.00 | 0.20 | 0.00 | 0.1 |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.0 |
| TOTAL, CERTIFICATED SALARIES | | | | 0.00 | 0.00 | C.00 | 0.00 | 0.0 |
| LASSIFIED SALARIES | | | | | | İ | | |
| | | | | 2.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Classified Instructional Salaries | | 2100 | 0,00 | 0.00 | | 0.00 | 0.00 | 0. |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Clerical, Technical and Office Salaries | | 2400 | | 0,00 | 0.00 | | 0.00 | 0. |
| Other Classified Salaries | | 290C | 0,00 | 0.00 | 0.00 | 0.00 | | |
| TOTAL, CLASSIFIED SALARIES | | | 0,00 | 0,00 | 0.00 | 0.00 | | 5. |
| MPLOYEE BENEFITS | | | | Ì | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | C.00 | 0,00 | 0. |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | | 0.00 | 0.00 | 0.00 | 0 |
| | | 3501-3502 | 0.00 | | 0.00 | C.00 | 0.00 | 0 |
| Unemployment Insurance | | 3601-3602 | 0.00 | | | C.00 | 0.00 | ٥ |
| Workers' Compensation | | 3701-3702 | 0.00 | | | C.00 | 0,00 | 0 |
| OPEB, Allocated | | 3751-3752 | 0.00 | | | 0.00 | 0.00 | |
| OPEB, Active Employees | | 3901-3902 | 0.00 | | | 2.00 | 0,00 | |
| Other Employee Benefits | | 3801-3802 | 0.00 | | | C.00 | 0.00 | |
| TOTAL, EMPLOYEE BENEFITS | <u> </u> | | 8.00 | | | | | |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 |) (|
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | |) 0 |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | C.00 | |) (|
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | |) (|
| Food | | 4700 | | 0.00 | 0.00 | 0.00 | 0.00 |) (|
| TOTAL, BOOKS AND SUPPLIES | | | D.0x | 0.00 | 0.00 | 0.00 | 0.00 | 2 |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Travel and Conferences | | 5200 | 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Dues and Memberships | | 5300 | 0.0 | 3 0,00 | 0.00 | 0.00 | 0.00 | 0 |
| Insurance | | 5400-5450 | 0,0 | 0.00 | 0.00 | 0,00 | 0.00 | <u> </u> |
| Operations and Housekeeping Services | | 5500 | 0.0 | 3 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Rentals, Leases, Repairs, and Noncapitalized improvem | nents | 5600 | 0.0 | 0 0.00 | 0.00 | 0.60 | 0.0 | 0 |
| Transfers of Direct Costs | | 5710 | 0.0 | | 0.0 | 0.00 | 0.0 | 0 |
| Transfers of Direct Costs - Interfund | | 5750 | 0.0 | | 0.0 | 0.00 | C.0 | o |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 0.0 | 12,857.8 | | | | |
| | | 5900 | 0.0 | 0.0 | 0 | 0.00 | 0.0 | IO |

| Description | Resource Codes | Object Codes | Original Budget | Board Approved Operating Budget (B) | Actuals To Date | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|-----------------|---|-----------------|---------------------------------|----------------------------------|----------------------------------|
| DEPRECIATION | | | | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect (| Costs) | | 0.00 | 0.00 | 0.00 | 00.00 | 0.00 | 0.09 |
| TOTAL EXPENSES | | <u>-</u> | 0.00 | 12,857.89 | 0.03 | 12,857.89 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.03 | 0.00 | 0.00 | 0.09 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.03 | 0.00 | c.00 | 00,00 | 0.09 |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Other Financing Sources | | 0918 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| USES | | | 0.00 | 0.03 | 0.00 | 0.00 | 0.00 | 0.0 |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | C.00 | 0.00 | 0.0 |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| CONTRIBUTIONS | | | | 1 | | | | |
| Contributions from Unrestricted Revenues | | 8960 | 0.00 | 0.00 | 0.02 | 0.00 | Ç 00 | 0.09 |
| Contributions from Restricted Revenues | | 8990 | 00.00 | 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 SCURCES/USES (a + c - d + e) | | | 0.00 | C.00 | 0.00 | 0.00 | | |

| verside County | , | | | | | Forn |
|---|--|--|--|--|-----------------------------------|---|
| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA | : | | | | | |
| Includes Opportunity Classes, Home & | | | | | | |
| Hospital, Special Day Class, Continuation | | | | | | |
| Education, Special Education NPS/LCI | 1 | | | | | ! |
| and Extended Year, and Community Day | | | | | | |
| School (includes Necessary Small School | 1 | | | | | |
| ADA) | 39,810.20 | 39,810.20 | 39,272.48 | 39,744.60 | (65.60) | 0% |
| 2. Total Basic Ald Choice/Court Ordered | | | , , , , , , , , , , , , , , , , , , , | | (00.00) | |
| Voluntary Pupil Transfer Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & | | | | | | |
| Hospital, Special Day Class, Continuation | { | | | | | |
| Education, Special Education NPS/LCI | | | | | | |
| and Extended Year, and Community Day | | | i | | | |
| School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Total Basic Aid Open Enrollment Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & | | | | | | |
| Hospital, Special Day Class, Continuation | | | | | | |
| Education, Special Education NPS/LCI | | j | | | | |
| and Extended Year, and Community Day | 1 | | | | | |
| School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Total, District Regular ADA | | | | · | | |
| (Sum of Lines A1 through A3) | 39,810.20 | 39,810.20 | 39,272.48 | 39,744.60 | (65.60) | 0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 7.33 | 7.33 | 10.50 | 10.50 | 3.17 | 43% |
| b. Special Education-Special Day Class | 2.08 | 2.08 | 0.00 | 0.00 | (2.08) | -100% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.10 | 0.10 | 0.00 | 0.00 | (0.10) | -100% |
| e. Other County Operated Programs: | | | | | | |
| Opportunity Schools and Full Day | i i | | | ĺ | | |
| Opportunity Classes, Specialized Secondary | i | | ' | | | |
| Schools, Technical, Agricultural, and Natural | | i | | | | |
| Resource Conservation Schools | 0.99 | 0.99 | 0.00 | 0.00 | (0.99) | 100% |
| f. County School Tuition Fund | | | | | | |
| (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 40 | 40 | | | | |
| 6. TOTAL DISTRICT ADA | 10.50 | 10.50 | 10.50 | 10.50 | 0.00 | 0% |
| (Sum of Line A4 and Line A5g) | 20,000 70 | 20 200 == | 00.000.00 | | | |
| 7. Adults in Correctional Facilities | 39,820.70 | 39,820.70 | 39,282.98 | 39,755.10 | (65.60) | 0% |
| 8. Charter School ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| (Enter Charter School ADA using | | | | | | |
| Tab C. Charter School ADA | | | | | | |

First Interim
2017-18 INTERIM REPORT
Cashilow Worksheet - Budget Year (1)

| Riverside Unified Riverside County | | | | First II 2017-18 INTE Cashflow Workshee | First Interim 2017-18 INTERIM REPORT Cashflow Worksheet - Budget Year (1) | | | | | 33 67215 0000000 |
|---|-----------|--------|----------------------------|---|---|-----------------|----------------|---------------|-----------------|------------------|
| | Object | | <u> </u> | August | Sandamba | | | | - | |
| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | | | | | Control | Occoper | MOVEMBER | December | January | February |
| A. BEGINNING CASH | | | 110,770,151,00 | 101 449 123 00 | 03 207 000 00 | 00 426 527 00 | 00 770 407 00 | 00 400 000 | 30 , 10 000 | |
| B. RECEIPTS | | | | | 20,000,000 | 00.100,031,00 | 00,174,212,00 | 80,173,994.00 | 99,293,611.00 | 89,146,168.00 |
| LCFF/Revenue Limit Sources | 0700 | | | | | | | | _ | |
| Property Taxes | 8020-8018 | · · | 12,339,771.00 55 868 00 | 3 444 054 00 | 34,803,775.00 | 22,211,589.00 | 22,814,310.00 | 35,141,624.00 | 22,814,310.00 | 22,814,310.00 |
| Miscellaneous Funds | 8080-8099 | i Pano | 00.00 | 74.00 670 000 | 0.00 | 4,308,084.00 | 00.000,0er,7 | 19,251,870.00 | 9,155,000.00 | 25,000.00 |
| Federal Revenue | 8100-8299 | | 044 187 00 | (120,370,00) | (00,724,007,00 | (196,570.00) | (210,883.00) | (156,437.00) | (210,883.00) | (210,883.00) |
| Other State Revenue | 8300.8599 | | 1 024 242 00 | 00.81%,X18.00 | 3,488,104,00 | (316,165.00) | 982,664.00 | 5,041,075.00 | 228,308.00 | 249,857,00 |
| Other Local Revenue | 8600-000 | | 56 890 00 | 1,040,778.00 | 544 649 00 | 7,281,111,00 | 6,169,689.00 | 4,037,788.00 | 3,738,442.00 | 2,337,375.00 |
| Interfund Transfers In | 8910-8929 | | 00.000,00 | 00.0 | 00.0 | 793,920.00 | 217,080.00 | 333,136.00 | 1,743,018.00 | 177,137.00 |
| All Other Financing Sources | 8930-8979 | | 000 | 000 | 00.0 | 0.0 | 0.00 | 0.00 | 00:00 | 0.00 |
| TOTAL RECEIPTS | | | 13 728 048 00 | 18 064 882 00 | 4K 527 337 00 | 00.00 | 0.00 | 0.00 | 00:0 | 00.0 |
| C. DISBURSEMENTS | | | | 00.500,000 | 40,756,756,04 | Za,uoo, 37 8.00 | 37,122,870,00 | 63,649,056.00 | 37,468,195.00 | 25,392,796,00 |
| Certificated Salaries | 1000-1999 | | 7,408,070.00 | 6,360,045.00 | 20,553,314.00 | 20,705,923,00 | 20.532.338.00 | 20.309.160.00 | 21 425 D48 OD | 20 867 104 00 |
| Classified Salaries | 2000-2999 | | 3,325,156.00 | 3,885,129.00 | 6,093,377.00 | 6,452,455.00 | 6,324,148,00 | 6.235.157.00 | 6.269.797.00 | 6 200 518 00 |
| Employee Benefits | 3000-3989 | | 5,179,875.00 | 8,314,682,00 | 6,709,492.00 | 8,281,674.00 | 10,093,745.00 | 10.116.427.00 | 10.660.809.00 | 10 150 451 00 |
| Books and Supplies | 4000-4999 | | 187,001.00 | 1,247,890,00 | 2,201,435.00 | 1,349,543.00 | 1,838,093.00 | 2.095.426.00 | 2.940.949.00 | 2 168 950 OD |
| Services | 5000-5999 | | 472,609.00 | 3,825,120.00 | 3,171,601.00 | 3,909,591.00 | 2,758,119.00 | 5,516,238.00 | 5.516.238.00 | 4.412 990 00 |
| Capital Outlay | 6000-6599 | | 00.0 | 2,663,105.00 | 1,253,888.00 | 1,320,300.00 | 711,394.00 | 108,560.00 | 364,229,00 | 625.723.00 |
| Other Outgo | 7000-7499 | | (2.00) | 3,374.00 | 5,697.00 | 4,217.00 | 00.00 | 00.00 | 00'0 | 0.00 |
| Interfund Transfers Out | 7600-7629 | tale | 0.00 | 00'0 | 0.00 | 0.00 | 00.00 | 00'0 | 00:00 | 00.0 |
| All Curer Financing Uses TOTAL DISBLIRSEMENTS | (630-7689 | | 46 670 700 00 | 000000 | 20,000 | | | | | |
| IN RAI ANCE SHEET ITEMS | | | 10,012,109,00 | ZQ,Z99,040.UU | 39,900,004.00 | 42,023,703.00 | 42,257,837.00 | 44,380,968.00 | 47,177,070,00 | 44,425,736.00 |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not in Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | 671,528.00 | 367,702.00 | 203,229.00 | 114,491.00 | 104,054.00 | 7,587,00 | 181.00 | 0.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Deferred Outflows of Besources | 8340 | | 444,084.00 | 1,177,617.00 | 2,521,715.00 | 2,501,504.00 | 499,343.00 | 1,054.00 | 0.00 | 9,768.00 |
| SUBTOTAL | 5 | 00.0 | 1 115 612 00 | 1 545 319 00 | 2 724 Q44 DD | 2 845 005 00 | 803 307 00 | 00 444 | 20 707 | ac out o |
| Liabilities and Deferred Inflows | | | | | | 20.000/2014 | no reciono | 00.1 | 00.101 | 9,700.00 |
| Accounts Payable | 9500-9599 | | 7,345,306.00 | 1,389,232.00 | 384,408.00 | 829,001.00 | 67,500.00 | 157.112.00 | 438.749.00 | 2.055 776 00 |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | 253,643.00 | 155,627.00 | 4,661,432.00 | 0.00 | 499,343.00 | 0.00 | 00.0 | 00.00 |
| CHRTOTAL | 0696 | 000 | | | | | | | | |
| Nonoperating | | 0.00 | 7,598,949.00 | 1,544,859.00 | 5,045,840.00 | 829,001.00 | 566,843.00 | 157,112.00 | 438,749.00 | 2,055,776.00 |
| Suspense Clearing | 9910 | | | | | | | | | |
| | | 00'0 | (6,483,337.00) | 460.00 | (2,320,896.00) | 1,786,994.00 | 36,554.00 | (148,471.00) | (438.568.00) | (2.046.008.00) |
| E. NET INCREASE/DECREASE (B - C + D) | Ω. | 100 | (9,328,028.00) | (8,234,223.00) | 3,217,637.00 | (11,153,130.00) | (5,098,413.00) | 19,119,617.00 | (10.147,443,00) | (21.078.948.00) |
| F. ENDING CASH (A + E) | | | 101,442,123.00 | 93,207,900.00 | 96,425,537.00 | 85,272,407.00 | 80,173,994.00 | 99,293,611,00 | 89,146,168.00 | 68,067,220,00 |
| G. ENDING CASH, PLUS CASH | | | | | | | | | | |
| ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

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33 67215 0000000 Form CASH

First Interim 2017-18 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

Riverside Unified Riverside County

302,801,589.00 70,000,000,07 (2,343,146.00) 30,759,391.34 64,284,903.18 6 497 704.48 472,000,442.00 223,177,587.30 113,412,862.19 36,761,865.12 13,226,535.55 0.0 69,279,527.57 55,162,376.22 (1,004,035.12) 510,016,718.83 (38,016,276.83) BUDGET 0.00 302,801,589.00 69,279,527.00 70,000,000.00 (2,343,147,00)30,759,392.00 64,284,904.00 6,497,706.00 0.00 472,000,444.00 223,177,587.00 113,412,861.00 36,761,865.00 55,162,377.00 13,226,537.00 0.00 (1,004,035.00) 9.0 510,016,719.00 1,806,492.00 0.00 15,289,363.00 21,916,777.00 5,570,045.00 27,486,822.00 0.00 13,482,871.00 (12, 197, 459,00) (50,213,734.00) 60,556,417,00 TOTAL 0.00 0.0 0.00 0.00 0.0 **Adjustments** (8,200,268,00) 3,121,559.00 5,496,922.00 805,302.00 9,423,783.00 655,456.00 8,211,641.00 138,555.00 2,169,774.00 4,783,655.00 1,664,970.00 8. 17,624,051.00 0.0 0.00 0.00 0.00 0.00 Accruals (354,645.00) 923,147.00 27,978,896.00 68,756,685.00 40,777,789.00 36,751,885.00 7,282,614.00 886,061.00 73,722,556.00 21,759,815.00 18,287,532.00 6,169,358.00 4,117,329.00 46,686,807.00 0.00 10,717,515.00 4,523,315.00 396,796.00 (1,017,321.00) 3,748,314.00 2,825,167.00 3,748,314.00 9.0 2,825,167.00 June 21,201,871.00 6,075,815.00 3,309,743.00 49,875,672.00 22,814,310.00 3,916,160.00 12,975,000.00 (210,883.00)1,081,622.00 202,734.00 0.0 8 40,778,943.00 10,433,983.00 3,042,102.00 0.00 0.00 48,474,938.00 26,822,00 859,824.00 886,646.00 40,777,789.00 2,288,534.00 0.0 2,288,534.00 (1,401,888.00)(9,097,883.00) May 6,048,103.00 22,814,310.00 6,619,485.00 62,843,144.00 6,325,000.00 279,876.00 5,212,577.00 186,233.00 8 900 10,283,864.00 0.00 (12,967,472.00) 49,875,672.00 (210,883.00) 2,757,140.00 348,521.00 0.00 302,407.00 34,607,113.00 46,681,040.00 859,824.00 1,162,231.00 2,055,776.00 9.0 2,055,776.00 (893,545.00) April 3,235,044.00 6,343,673.00 726,949.00 68,067,220.00 35,141,624.00 25,000.00 (210,883.00)4,919,977.00 3,158,782.00 397,036.00 9.0 0.00 43,431,536.00 20,755,516.00 6,061,959.00 10,320,570.00 0.00 9.0 47,443,711.00 8,491.00 859,824.00 868,315.00 0.00 2,080,216.00 2,080,216.00 (1,211,901,00) 62,843,144.00 (5,224,076.00 March 8100-8299 8300-8599 8600-8799 Object 8020-8079 8080-8099 8910-8929 8930-8979 2000-2999 3000-3999 4000 4999 5000-5999 6000-6599 7000-7499 7600-7629 7630-7699 9111-9199 9200-9299 9500-9599 9330 9340 9310 9320 9610 9840 9650 9910 NET INCREASE/DECREASE (B - C + D) ACTUALS THROUGH THE MONTH OF (Enter Month Name) TOTAL BALANCE SHEET ITEMS G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS Deferred Outflows of Resources LCFF/Revenue Limit Sources Deferred Inflows of Resources Principal Apportionment Property Taxes All Other Financing Sources Assets and Deferred Outflows abilities and Deferred Inflows TOTAL DISBURSEMENTS D. BALANCE SHEET ITEMS Miscellaneous Funds All Other Financing Uses Interfund Transfers Out F. ENDING CASH (A + E) Due From Other Funds Other Local Revenue Interfund Transfers In Other State Revenue Prepaid Expenditures Cash Not In Treasury Accounts Receivable Other Current Assets A. BEGINNING CASH Certificated Salaries Due To Other Funds Unearned Revenues DISBURSEMENTS Books and Supplies TOTAL RECEIPTS Suspense Clearing Classified Salaries Employee Benefits Federal Revenue Accounts Payable Current Loans Capital Outlay Other Outgo B. RECEIPTS SUBTOTAL SUBTOTAL onoperating Services Stores

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| | | Officericted | | | | |
|---|------------------------|---|----------------------------|---|-------------------------------------|------------------------------|
| 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) |
| ······································ | | (A) | (B) | (0) | (10) | (E) |
| (Enter projections for subsequent years I and 2 in Columns C a current year - Column A - is extracted) | and E; | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | / //- | | | | |
| i. LCFF/Revenue Limit Sources | 8010-8099 | 370,458,443.00 | 2.99% | 381,539,968.00 | 2.22% | 390,011,590.00 |
| Federal Revenues Other State Revenues | 8100-8299 | 307,841.44 11,840,649.00 | 0.00% -48,76% | 307,841,00 6,067,594.00 | 0.00% | 307,841.00 |
| 4. Other Local Revenues | 8300-8599 8600-8799 | 2,291,332.16 | -0.28% | 2,284,959.00 | 0.00% | 6,067,594.00 2,284,959.00 |
| 5. Other Financing Sources | 8000-0777 | 2,271,332.10 | -0.2070 | 2,207,757.00 | 0.0070 | 2,20+,337,00 |
| 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 | (63,849,353.00) | 2.51% | (65,449,657.00) | 2,59% | (67,144,487.00 |
| 6. Total (Sum lines A1 thru A5c) | | 321,048,912.60 | 1.15% | 324,750,705.00 | 2,09% | 331,527,497.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | ė. | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | Ŭ. | 175,602,023.00 | | 175,138,190,00 |
| b. Step & Column Adjustment | | | | 1,980,661.00 | | 2,014,332,00 |
| c. Cost-of-Living Adjustment | | | | | | 2,011,002,00 |
| d. Other Adjustments | | | | (2,444,494,00) | | (368,000,00 |
| • | 1000-1999 | 175,602,023.00 | -0.26% | | 0.94% | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries | .000-1999 | 173,002,023.00 | -0.20% | 175,138,190.00 | 0.94% | 176,784,522.00 |
| | • | | | | | |
| a. Base Salaries | | | | 45,429,629.66 | 1 | 45,745,738.00 |
| b. Step & Column Adjustment | | | | 667,829.00 | 1 | 671,970.00 |
| c. Cost-of-Living Adjustment | | | | | ļ <u></u> | |
| d. Other Adjustments | | | JL L | (351,720.66) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 45,429,629.66 | 0.70% | 45,745,738.00 | 1.47% | 46,417,708.00 |
| 3. Employee Benefits | 3000-3999 | 70,768,110.19 | 4.23% | 73,763,315.00 | 6,84% | 78,810,593.00 |
| 4. Books and Supplies | 4000-4999 | 17,693,655.91 | -15.81% | 14,897,108.00 | -1,68% | 14,647,108.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 38,082,565.06 | -3.97% | 36,569,134.00 | -2,35% | 35,710,528.00 |
| 6. Capital Outlay | 6000-6999 | 5,486,478.49 | -90.71% | 509,846.00 | -16,92% | 423,596.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 80,000.00 | 6.71% | 85,370.00 | 6,29% | 90,740.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (5,494,862.12) | -10.32% | (4,927,993.00) | 0,30% | (4,942,923.00 |
| 9. Other Financing Uses | | h: | | (, , , , , , , , , , , , , , , , , , , | | (-,, |
| a. Transfers Out | 7600-7629 | 0,00 | 0.00% | 650,000.00 | 171,54% | 1,765,000.00 |
| b. Other Uses | 7630-7699 | 0,00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | 3 | | | | |
| 11. Total (Sum lines B1 thru B10) | | 347,647,600.19 | -1.50% | 342,430,708.00 | 2.12% | 349,706,872.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (26,598,687.59) | | (17,680,003,00) | | (18,179,375.00 |
| D, FUND BALANCE | | (A) | | 1 1 1 | أستستست | ,,, |
| | | (4.352.010.06 | | 27 754 222 27 | | 20 024 220 22 |
| 1. Net Beginning Fund Balance (Form 01I, line Fle) | | 64,353,019.96 | | 37,754,332.37 | i | 20,074,329.37 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 37,754,332.37 | | 20,074,329.37 | | 1,894,954.37 |
| 3. Components of Ending Fund Balance (Form 01!) | 10, | | | | | |
| a. Nonspendable | 9710 -9 719 | 247,484.72 | | 247,484.72 | | 247,484.72 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | 3 | | | X D | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0,00 | | 0.00 |
| 2. Other Commitments | 9760 | 24,881,125.78 | | 10,143,784.28 | | 0,00 |
| d. Assigned | 9780 | 2,425,381.87 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 10,200,340.00 | | 9,683,060,37 | | 1,647,469.65 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0,00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 37,754,332.37 | | 20,074,329.37 | | 1,894,954.3 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|-----------------|---|-------------------------------------|------------------------------|----------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | 727 | (0) | | (8) |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0,00 | | 0,00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 10,200,340.00 | | 9,683,060,37 | | 1,647,469.65 |
| c. Unassigned/Unappropriated | 9790 | 0,00 | 1 | 0.00 | | 0,00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | 0.00 |
| 2. Speciał Reserve Fund - Noncapital Outlay (Fund 17) | | 1 | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0,00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 10,200,340,00 | (to = 7,000 | 9,683,060,37 | | I,647,469.65 |

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

Other adjustments to certificated salaries include decreases in a one-time professional development day, increases for a new program, our Professional Growth System and a reduction in teachers in both 2018/19 and 2019/20 due to declining enrollment. Other adjustments to classified salaries include decreases in a one-time professional development day that occurred this year.

| | · · | Restricted | | | | |
|---|------------------------|---|-------------------------------------|-------------------------------|------------------------|-------------------------------|
| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) | 2019-20 Projection |
| (Enter projections for subsequent years 1 and 2 in Columns C and E: | Codes | (A) | (B) | (C) | (D) | (E) |
| current year - Column A - is extracted) | | | | | { | |
| A. REVENUES AND OTHER FINANCING SOURCES | | ľ | | | | |
| LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0,00 | 0.00% | 0.00 |
| 2. Federal Revenues 3. Other State Revenues | 8100-8299 | 30,451,549.90 | -17.03% | 25,265,824.00 | 0.00% | 25,265,824.00 |
| 4. Other Local Revenues | 8300-8599 8600-8799 | 52,444,254,18 4,206,372.32 | -5.39% -21.63% | 49,615,885,00 3,296,573.00 | 0.03% | 49,630,815.00 3,296,573.00 |
| 5. Other Financing Sources | | 3,440,440 | 27,027,0 | 0,230,310,00 | 0.0074 | 3,230,373,00 |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources c. Contributions | 8930-8979 | 0.00 | 0.00% | 0,00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | 8980-8999 | 63,849,353.00 | 2.51% | 65,449,657.00 | 2.59% | 67,144,487.00 |
| | | 150,951,529.40 | -4.85% | 143,627,939.00 | 1.19% | 145,337,699.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 47,575,564.30 | | 45,824,436.00 |
| b. Step & Column Adjustment | | | 1 | 596,226.00 | | 582,139.00 |
| c. Cost-of-Living Adjustment | | | - | | | |
| d. Other Adjustments | | 100 | 0 | (2,347,354.30) | | |
| e. Total Certificated Salaries (Sum lines Bla thru Bld) | 1000-1999 | 47,575,564.30 | -3.68% | 45,824,436.00 | 1.27% | 46,406,575.00 |
| 2. Classified Salaries | | 4 | | | | |
| a. Base Salaries | | | - | 23,849,897.91 | | 23,874,446.00 |
| 5. Step & Column Adjustment | | | | 299,935,00 | | 302,889.00 |
| c. Cost-of-Living Adjustment | | 0.0 | T | | ļ. | |
| d. Other Adjustments | | | | (275,386.91) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 23,849,897.91 | 0.10% | 23,874,446.00 | 1.27% | 24,177,335.00 |
| 3. Employee Benefits | 3000-3999 | 42,644,752.00 | 7.16% | 45,699,154.00 | 3.55% | 47,322,365.00 |
| 4. Books and Supplies | 4000-4999 | 19,068,209.21 | -54.05% | 8,762,432.00 | -22.54% | 6,787,398.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 17,079,811.16 | -21.55% | 13,398,855.00 | 0.00% | 13,398,855.00 |
| 6. Capital Outlay | 6000-6999 | 7,740,057.06 | -96.11% | 300,764.00 | 0.00% | 300,764.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| Other Outgo - Transfers of Indirect Costs Other Financing Uses Transfers Out | 7300-7399 | 4,410,827.00 | -12.44% | 3,862,144.00 | 0.39% | 3,877,074.00 |
| b. Other Uses | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Oses 10. Other Adjustments (Explain in Section F below) | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 160.060.110.64 | 10.500/ | | | |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | 162,369,118.64 | -12.72% | 141,722,231.00 | 0,39% | 142,270,366.00 |
| (Line A6 minus line B11) | | (11 417 500 34) | | 1.005.500.00 | 1 | |
| _· | _ | (11,417,589.24) | 1 | 1,905,708.00 | | 3,067,333.00 |
| D. FUND BALANCE | : | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 34,170,763.86 | | 22,753,174.62 | - | 24,658,882.62 |
| Ending Fund Balance (Sum lines C and D1) Components of Ending Fund Balance (Form 01I) | | 22,753,174.62 | | 24,658,882.62 | | 27,726,215.62 |
| a. Nonspendable | 9710-9719 | 0.00 | à . | 0.00 | | |
| b. Restricted | 9740 | 22,753,174.62 | | 24,658,882.62 | i — — | 27 726 215 62 |
| c. Committed | 2710 | 22,735,174.02 | | 24,036,862,02 | | 27,726,215.62 |
| 1. Stabilization Arrangements | 9750 | | | 1 | | |
| 2. Other Commitments | 9760 | | - | | | |
| d. Assigned | 9780 | | | - 2 | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | 300 00 |
| 2. Unassigned/Unappropriated | 9790 | 0,00 | 1 | 0,00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | -, | | | | 0.00 |
| | | | | 1 | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) | 2018-19 Projection (C) | % Change (Cois, E-C/C) | 2019-20 Projection (E) |
|--|-----------------|---|------------------------------|------------------------------|------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | (6) | (D) | (E; |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | Į. | | | 8 | |
| 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 Eia thru E2c) ASSUMPTIONS | | | | | , | |

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

The projected decrease in 2018/2019 in certificated salaries is due to the ending of the CTE Incentive Grant, Resource 6387 and the reduction of the 2017/2018 budgeted deferred revenue and expenditures. The projected decrease in 2018/2019 in classified salaries is due to the ending of the CTE Incentive Grant, Resource 6387 and the reduction of the 2017/2018 budgeted deferred revenue and expenditures.

| · | | | , | | | |
|---|------------------------|--|------------------------------|--------------------------------|------------------------------|--------------------------------|
| | Object | Projected Year Totals (Form 01I) | % Change (Cols. C-A/A) | 2018-19 Projection | % Change (Cols. E-C/C) | 2019-20 Projection |
| Description | Codes | (A) | (B) | (C) | (D) | (E) |
| (Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 370,458,443.00 | 2,99% | 381,539,968.00 | 2,22% | 390,011,590.00 |
| 2. Federal Revenues | 8100-8299 | 30,759,391.34 | -16.86% | 25,573,665,00 | 0.00% | 25,573,665.00 |
| 3. Other State Revenues | 8300-8599 | 64,284,903.18 | -13.38% | 55,683,479.00 | 0.03% | 55,698,409.00 |
| 4. Other Local Revenues | 8600-8799 | 6,497,704.48 | -14.10% | 5,581,532.00 | 0.00% | 5,581,532.00 |
| 5. Other Financing Sources | | | | | j | |
| a. Transfers In | 8900-8929 | 0.00 | 0,00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 00,00 | 0.00% | 0.00 |
| c. Contributions | 8980-89 9 9 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 472,000,442.00 | -0.77% | 468,378,644.00 | 1.81% | 476,865,196,00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | - | | | |
| a. Base Salaries | | | | 223,177,587.30 | | 220,962,626.00 |
| b. Step & Column Adjustment | | | | 2,576,887,00 | | 2,596,471.00 |
| c. Cost-of-Living Adjustment | | | | 0,00 | | 0.00 |
| d. Other Adjustments | | | | (4,791,848.30) | | (368,000.00) |
| e. Total Certificated Salaries (Sum lines Bla thru Bld) | 1000-1999 | 223,177,587.30 | -0.99% | 220,962,626.00 | 1.01% | 223,191,097.00 |
| 2. Classified Salaries | 1000 1555 | 220,177,507.50 | -0.55778 | 220,702,020.00 | 1.0176 | 223,171,077,00 |
| a. Base Salaries | | | | 40 270 527 57 | | 60 620 184 00 |
| | | | Y | 69,279,527.57 | | 69,620,184.00 |
| b. Step & Column Adjustment | : | | | 967,764.00 | | 974,859.00 |
| c. Cost-of-Living Adjustment | ľ | | - | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (627,107.57) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 69,279,527.57 | 0.49% | 69,620,184.00 | 1.40% | 70,595,043.00 |
| 3. Employee Benefits | 3000-3999 | 113,412,862.19 | 5,33% | 119,462,469.00 | 5.58% | 126,132,958.00 |
| 4. Books and Supplies | 4000-4999 | 36,761,865,12 | -35.64% | 23,659,540.00 | -9.40% | 21,434,506.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 55,162,376.22 | -9.42% | 49,967,989.00 | -1.72% | 49,109,383.00 |
| 6. Capital Outlay | 6000-6999 | 13,226,535.55 | -93.87% | 810,610.00 | -10,64% | 724,360.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 80,000.00 | 6.71% | 85,370.00 | 6.29% | 90,740,00 |
| Other Outgo - Transfers of Indirect Costs Other Financing Uses | 7300-7399 | (1,084,035.12) | -1.68% | (1,065,849.00) | 0.00% | (1,065,849.00) |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 650,000.00 | 171.54% | 1,765,000.00 |
| 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) | | 510,016,718.83 | -5,07% | 484,152,939.00 | 1.62% | 491,977,238.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (38,016,276.83) | | (15,774,295,00) | | (15,112,042,00) |
| D. FUND BALANCE | | (00,010,070.00) | | (10,171,255,00) | | (15,112,042,00) |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 98,523,783.82 | | 60 507 506 00 | | 44 722 211 00 |
| Net beginning Fund Balance (Form 011, line F1e) Ending Fund Balance (Sum lines C and D1) | | 60,507,506.99 | | 60,507,506.99 44,733,211,99 | | 44,733,211.99 29,621,169,99 |
| 3. Components of Ending Fund Balance (Form 01I) | | 00,007,000.99 | | TT,133,211,33 | | 47,021,107.77 |
| a. Nonspendable | 9710-9719 | 247,484.72 | | 247,484.72 | | 247 494 72 |
| b. Restricted | | 22.753.174.62 | | 24,658,882.62 | | 247,484,72 |
| c. Committed | 9740 | 44,733,174.02 | | 24,038,882.62 | | 27,726,215.62 |
| | 0750 | A #= | | | | _ |
| Stabilization Arrangements Only Grand Control of the Cont | 9750 | 0.00 | | 0,00 | | 0,00 |
| 2. Other Commitments | 9760 | 24,881,125.78 | | 10,143,784.28 | | 0.00 |
| d. Assigned | 9780 | 2,425,381.87 | | 0.00 | | 00.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 10,200,340.00 | | 9,683,060,37 | | 1,647,469.65 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | 1 | | | | T I I | |
| (Line D3f must agree with line D2) | | 60,507,506.99 | | 44,733,211.99 | | 29,621,169.99 |

| | Cilies | tricted/Restricted | | | | |
|---|-----------------|--|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| Description | Object Codes | Projected Year Totals (Form 011) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
| E. AVAILABLE RESERVES (Unrestricted except as noted) | 00000 | (2.1) | | | (2) | (υ) |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 10,200,340.00 | | 9,683,060,37 | | 1,647,469,65 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | (| 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances | 2130 | 0.00 | | 0,00 | | 0.00 |
| (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | 7172 | | | 0,00 | | 0.00 |
| 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 | | |
| Total Available Reserves - by Amount (Sum lines E1 thru E2c) | 9190 | 10,200,340.00 | | 9,683,060,37 | | 0,00 1,647,469.65 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 2.00% | | 2.00% | | 0.33% |
| F. RECOMMENDED RESERVES | | 2,0070 | | 2.0078 | | 0.3376 |
| | | | | | | |
| Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a | | | | | | |
| special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation | | | | | | |
| the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special | | | | | | |
| education pass-through funds: 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds | | | | | | |
| (Column A: Fund 10, resources 3300-3499 and 6500-6540, | | | | | | |
| objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | | | |
| 2. District ADA | | i | 0 | | | |
| Used to determine the reserve standard percentage level on line F3d | | | | | | |
| (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; ente | r projections) | 39,272.48 | | 38,794.98 | | 38,704.00 |
| 3. Calculating the Reserves | • • | | | | | , |
| a. Expenditures and Other Financing Uses (Line B11) | | 510,016,718.83 | | 484,152,939.00 | | 491,977,238.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a | is No) | 0,00 | | 0.00 | | 0,00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | , | 510.016,718,83 | | 484,152,939.00 | | 491,977,238.00 |
| d. Reserve Standard Percentage Level | | | | ,,,, | | |
| (Refer to Form 01CSI, Criterion 10 for calculation details) | | 2% | | 2% | | 2% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 10,200,334,38 | | 9,683,058,78 | | 9,839,544,76 |
| • • • | | 10,200,534.58 | | 9,083,038.78 | = 1 | 9,839,344.76 |
| 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) | | 10,200,334.38 | | 9,683,058.78 | | 9,839,544.76 |
| h. Avzilable Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | NO |

| FOR ALL FUNDS | | | | | | | | | | |
|---------------|---|--------------------------------------|--------------------------------------|--|--------------------------------------|--|---|---------------------------------|--|--|
| Des | scription | Direct Costs Transfers In 5750 | - Interfund Transfers Out 5750 | Indirect Costs Transfers in 7350 | - Interfund Transfers Out 7350 | Interfund Transfers in 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 | |
| | GENERAL FUND Expenditure Detail | 2.00 | (22.22.22) | | | | | | | |
| | Other Sources/Uses Detail | 0.00 | (86,297.00) | 0.00 | (1,084,035.12) | 0.00 | 0.00 | | | |
| ngi | Fund Reconcillation CHARTER SCHOOLS SPECIAL REVENUE FUND | | | ľ | | | | | | |
| | Expenditure Detail | C.00 | 0.00 | 0.00 | 0.00 | | | | The state of the s | |
| | Other Sources/Uses Detail Fund Reconciliation | | | | | 0.00 | 0.00 | | *** | |
| 101 | SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | | |
| | Expenditure Detail Other Sources/Uses Detail | | | | | | | | | |
| | Fund Reconciliation | | | | | | | | | |
| | ADULT EDUCATION FUND Expenditure Detail | 0.000.00 | | | | i | | | 1 | |
| | Other Sources/Uses Detail | 3,639.00 | 0.00 | 138,133.12 | 0.00 | 0.00 | 0.00 | | | |
| | Fund Reconciliation CHILD DEVELOPMENT FUND | | | | | | | | | |
| | Expenditure Detail | 22,500.00 | 0.00 | 97,166.00 | 0.00 | | | | } | |
| | Other Sources/Uses Detail | | 0.00 | 01,120.00 | | 0.00 | 0.00 | | | |
| | Fund Reconciliation CAFETERIA SPECIAL REVENUE FUND | | | | | i i | | | | |
| | Expenditure Detail | 51,158.00 | 0.00 | 848,736.00 | 0.00 | | | | | |
| | Other Sources/Uses Detail Fund Reconciliation | | | | | 0,00 | 0,00 | | - | |
| | DEFERRED MAINTENANCE FUND | | | | | | | | | |
| | Expenditure Detail | 0.00 | 0.00 | | | | 1 | | | |
| | Other Sources/Uses Detail Fund Reconditation | | | | | 0.00 | 0.00 | | | |
| 151 | PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | l l | 1 | | | |
| | Expenditure Detali Other Sources/Uses Detail | 0.00 | C.00 | | | 0.00 | 0.00 | | | |
| | Fund Reconciliation | | | | | 0.00 | 0.00 | | | |
| | PECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail | | | | | | | | | |
| | Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | | |
| | Fund Reconciliation SCHOOL BUS EMISSIONS REDUCTION FUND | 1 | | | | | | | | |
| | Expenditure Detail | 0.00 | 0,00 | | | | | | | |
| | Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | | |
| | Fund Reconciliation FOUNDATION SPECIAL REVENUE FUND | | | | | | i i | | | |
| | Expenditure Detail | 0.00 | C.00 | 0.00 | 0.00 | | | | | |
| | Other Sources/Uses Detail Fund Reconciliation | | | | Î- | | 0.00 | | | |
| 201 S | PECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | į | | | | |
| | Expenditure Detail Other Sources/Uses Detail | | | | | 2.00 | | | , | |
| | Fund Reconciliation | | | | - | 0.00 | 0.00 | | 1 | |
| | BUILDING FUND | | | | | | | | | |
| | Expenditure Detail Other Sources/Uses Detail | .0.00 | 0.00 | _ | | 0.00 | 0.00 | | ; | |
| - 1 | Fund Reconciliation | | - 1 | | _ | 0.00 | 0.00 | | | |
| | CAPITAL FACILITIES FUND Expenditure Detail | 5,000.00 | c.∞ | | · | | | | | |
| | Other Sources/Uses Detail | 3,000.00 | <u> </u> | | | 0.00 | 0.00 | | | |
| | Fund Reconciliation | | - 1 | | | | | | | |
| | TATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail | 0.00 | 0,00 | | | | | | | |
| | Other Sources/Uses Detail | | | | | 0,00 | 3.00 | | İ | |
| | Fund Reconciliation COUNTY SCHOOL FACILITIES FUND | | i | | | | 1 | | | |
| - 1 | Expenditure Detail | 0.00 | 0.00 | | | | - 1 | | | |
| | Other Sources/Uses Detail Fund Reconciliation | | | | _ | 0.00 | 0.00 | | | |
| | PECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | 1 | | | 1 | | | |
| | Expenditure Detail Other Sources/Uses Detail | 0.00 | 0.00 | | | | | | | |
| | Fund Reconciliation | | | | - | 0.00 | | | | |
| | AP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | į. | | | |
| | Expenditure Detail Other Sources/Uses Detail | 0.00 | C.00 | | | 0.00 | 0.00 | | 1 | |
| F | und Reconciliation | | | | | 0.00 | 4.00 | | | |
| | BOND INTEREST AND REDEMPTION FUND Expenditure Detail | | 1 | | | | | | | |
| | Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | | |
| | Fund Reconciliation | | | | | T | 1 | | | |
| | EBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail | | 1 | | | | 1 | | | |
| | Other Sources/Uses Detail | | 1 | | | 0.00 | 0.00 | | | |
| | Fund Reconciliation FAX OVERRIDE FUND | | | | | | | | | |
| | Exper:diture Detail | | | | | | | | | |
| | Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | | |
| 6I I | DEBT SERVICE FUND | | | | | | | | î | |
| Е | Expenditure Cetail | | | | | | | | | |
| | Other Sources/Uses Detail Fund Reconcilitation | | | | | 0.00 | 0.00 | | | |
| 71 F | OUNDATION PERMANENT FUND | | i_ | | | | | | | |
| | Expenditure Detail Other Sources/Uses Detail | 0.30 | 0.00 | 0.00 | 0,00 | | 0.00 | | 20.0 | |
| F | und Reconciliation | | 1 | | <u> </u> | | 0.00 | | | |
| 11.0 | CAFETERIA ENTERPRISE FUND | | | | | | | | | |
| | Expenditure Deta!! Other Sources/Uses Deta!: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | und Reconciliation | | * | | - | | 0.00 | | | |

| 1 | Direct Costs | | Indirect Cost | s - Interfund | Interfund | Interfund | B F | |
|--|----------------------|-----------------------|----------------------|-----------------------|--------------|--|-------------------------|-----------------------|
| Description | Transfers In 5750 | Transfers Out 5750 | Transfers in 7350 | Transfers Out 7350 | Transfers In | Transfers Out | Due From Other Funds | Due To Other Funds |
| 521 CHARTER SCHOOLS ENTERPRISE FUND | | | 7000 | 7350 | 8900-8929 | 7600-7629 | 9310 | 9610 |
| Expenditure Detail | 0.00 | 0.00 | 0,00 | | | | | |
| Other Sources/Uses Detail | | - 0.00 | 0.00 | 0.00 | | 7 | | |
| Fund Reconciliation | | - 1 | | _ | 0.00 | 0.00 | | |
| 331 OTHER ENTERPRISE FUND | | | 4 | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | [|
| 661 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | 1 | <u></u> | 0.00 | 0.00 | | |
| 71 SELF-INSURANCE FUND | | | 4 | | | | | |
| Expenditure Detail | 4,000.CC | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | <u> </u> | 0.00 | 0.00 | | |
| 11 RET/REE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | 4 | 0.00 | The state of the s | | |
| Fund Reconcilistion | | | 1 | | 3.00 | i i | | |
| 31 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | j j | | Fig. | - 4 | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | 4 | 0.00 | | | |
| Fund Reconciliation | | 1 | | 100 | 0,00 | | | |
| 61 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | 1 | | | | | | |
| Other Sources/Uses Detail | | 1 | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 5I STUDENT BODY FUND | | Ī | | | | | | |
| Expenditure Detail | | (4) | | 1 | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | |)1 | |
| TOTALS | 86,297,00 | (86,297.00) | 1,084,035,12 | (1,084,035.12) | 0.00 | the same of the | | |

2017-18 First Interim General Fund School District Criteria and Standards Review

| Provide methodology and | d assumptions us | sed to estimate A | DA, enrollment, | revenues, | expenditures, | reserves a | nd fund l | oalance, : | and multiye | ∌ar |
|-------------------------|---------------------|-------------------|-----------------|-----------|---------------|------------|-----------|------------|-------------|-----|
| commitments (including | cost-of-living adju | ustments). | | | | | | | | |

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

| CRITE | RIA | AND | STA | NDA | IRDS |
|-------|-----|-----|-----|-----|-------------|
| | | | | | |

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| | | Budget Adoption | First Interim | | |
|-------------------------------|-----------|----------------------|----------------------------|----------------|--------|
| | | Budget | Projected Year Totals | | |
| Fiscal Year | | (Form 01CS, Item 1A) | (Form Al, Lines A4 and C4) | Percent Change | Status |
| Current Year (2017-18) | | | | | |
| District Regular | | 39,810.00 | 39,744.60 | | |
| Charter School | | 0.00 | 0.00 | | |
| | Total ADA | 39,810.00 | 39,744.60 | -0.2% | Met |
| 1st Subsequent Year (2018-19) | | | | | |
| District Regular | 65 | 39,503.00 | 39,272.48 | | |
| Charter School | 152 | · | | | 1 |
| | Total ADA | 39,503.00 | 39,272.48 | -0.6% | Met |
| 2nd Subsequent Year (2019-20) | | | | | |
| District Regular | | 39,331.00 | 38,794.48 | | |
| Charter School | | | | | |
| | Total ADA | 39,331.00 | 38,794.48 | -1.4% | Met |

1B. Comparison of District ADA to the Standard

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

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

| | | | |
|-----------------------|--|--|------|
| Explanation: | | | |
| (required if NOT met) | | | |
| | | | |
| | | | |

2017-18 First Interim General Fund School District Criteria and Standards Review

2. CRITERION: Enrollment

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

| District's Enrollment Standard Percentage Range: | -2.0% to +2.0% | | |
|---|----------------|-----------|------|
| 2A. Calculating the District's Enrollment Variances | | · · · | |
| | | | |

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

| | Enrollme | ent | | |
|------------------------------|----------------------|-----------------|----------------|--------|
| | Budget Adoption | First Interim | | |
| Fiscal Year | (Form C1CS, Item 3B) | CBEDS/Projected | Percent Change | Status |
| Current Year (2017-18) | | | Total Citating | Ciatos |
| District Regular | 41,700 | 41,123 | | |
| Charter School | | | | |
| Total Enrollment | 41,700 | 41,123 | -1.4% | Met |
| st Subsequent Year (2018-19) | | | | - INOL |
| District Regular | 41,380 | 40,623 | | |
| Charter School | | | | |
| Total Enrollment | 41,380 | 40,623 | -1.8% | Met |
| nd Subsequent Year (2019-20) | | | | IBIOL |
| District Regular | 41,200 | 40,523 | | |
| Charter School | | | | |
| Total Enrollment | 41,200 | 40,523 | -1.6% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

| Г | | | | | |
|-----------------------|------|------|------|--|--|
| Explanation: | | | | | |
| - | | | | | |
| (required if NOT met) | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

3. CRITERION: ADA to Enrollment

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

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

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

| | P-2 ADA Unaudited Actuals | Enrollment CBEDS Actual | Historical Datis |
|-----------------------------|------------------------------|----------------------------|----------------------|
| Fiscal Year | | | Historical Ratio |
| | (Form A, Lines A4 and C4) | (Form 01CS, Item 2A) | of ADA to Enrollment |
| Third Prior Year (2014-15) | | · | |
| District Regular | 39.973 | 42,013 | |
| Charter School | | 72,010 | |
| Total ADA/Enrollment | 39,973 | 42,013 | 95.1% |
| Second Prior Year (2015-16) | | | |
| District Regular | 39,691 | 41,656 | |
| Charter School | 00,001 | 41,000 | |
| Total ADA/Enrollment | 39,691 | 41,656 | 95.3% |
| First Prior Year (2016-17) | | | |
| District Regular | 39,740 | 41,621 | |
| Charter School | 0 | | |
| Total ADA/Enroliment | 39,740 | 41,621 | 95.5% |
| | | Historical Average Ratio: | 95.3% |

District's ADA to Enrollment Standard (historical average ratto plus 0.5%): 95.8%

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.

| | Estimated P-2 ADA | Enrollment | | |
|-------------------------------|----------------------------|------------------------|--|----------|
| | | CBEDS/Projected | | |
| Fiscal Year | (Form Al, Lines A4 and C4) | (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
| Current Year (2017-18) | | | The straight of the straight o | <u> </u> |
| District Regular | 39,272 | 41,123 | | |
| Charter School | 0 | | i | |
| Total ADA/Enrollment | 39,272 | 41,123 | 95.5% | Met |
| 1st Subsequent Year (2018-19) | | | | mot |
| District Regular | | 40,623 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 0 | 40,623 | 0.0% | Met |
| 2nd Subsequent Year (2019-20) | | | -1070 | met |
| District Regular | 1 | 40,523 | | |
| Charter School | | 70,020 | | |
| Total ADA/Enrollment | 0 | 40,523 | 0.0% | Met |

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

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

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

| Explanation: | | , | | _ | | |
|-----------------------|------|---|------|---|------|--|
| (required if NOT met) | | | | | | |
| | | | | | | |

2017-18 First Interim General Fund School District Criteria and Standards Review

33 67215 0000000 Form 01CSI

| 4. | CRIT | (ER | ON: | LCFF | Revenue |
|----|------|-----|-----|------|---------|
|----|------|-----|-----|------|---------|

| STANDARD: Projected LCFF since budget adoption. | revenue for any of the current fis | cal year or two subsequent fisc | cal years has not changed b | y more than two percent |
|--|--|--|----------------------------------|--------------------------------------|
| District's LCFF Rev | venue Standard Percentage Range: [| -2.0% to +2.0% | | |
| 4A. Calculating the District's Projected | Change in LCFF Revenue | | | |
| DATA ENTRY: Budget Adoption data that exist subsequent years. | at will be extracted; otherwise, enter dat | a into the first column. In the First Inte | erim column, Current Year data a | re extracted; enter data for the two |
| | LCFF Re (Fund 01, Objects 801: Budget Adoption | | | |
| Fiscal Year | (Form 01CS, item 4B) | Projected Year Totals | Percent Change | |
| Current Year (2017-18) | 372,307,761.00 | | | |
| | 3/2,30/,/01.00 | 372 803 589 00 1 | 0.10/ | Status |
| 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) | 386,463,620.00 | 372,801,589.00 384,051,516.00 | <u>0.1%</u> -0.6% | Status Met Met |

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

4B. Comparison of District LCFF Revenue to the Standard

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

| Explanation: (required if NOT met) | |
|---------------------------------------|--|
| | |

5. CRITERION: Salaries and Benefits

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

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

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

| | Unaudited Actua | ils - Unrestricted | | | |
|-----------------------------|------------------------------|------------------------------|---------------------------------------|--|--|
| | (Resources | (Resources 0000-1999) | | | |
| | Salaries and Benefits | Tota! Expenditures | of Unrestricted Salaries and Benefits | | |
| Fiscal Year | (Form 01, Objects 1000-3999) | (Form 01, Objects 1000-7499) | to Total Unrestricted Expenditures | | |
| Third Prior Year (2014-15) | 227,344,084.78 | 269,668,256.07 | 84.3% | | |
| Second Prior Year (2015-16) | 258,226,704.00 | 307,016,452.33 | 84.1% | | |
| First Prior Year (2016-17) | 282,586,761.39 | 338,587,295.08 | 83.5% | | |
| | | Historical Average Ratio: | 84.0% | | |

| _ | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage | | | 1 |
| (Criterion 10B, Line 4) | 2.0% | 2.0% | 2.0% |
| District's Salaries and Benefits Standard | | <u> </u> | |
| (historical average ratio, plus/minus the | | | |
| greater of 3% or the district's reserve | | | } |
| standard percentage): | 81.0% to 87.0% | 81.0% to 87.0% | 81.0% to 87.0% |

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

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

Projected Year Totals - Unrestricted (Resources 0000-1999)

| | Salaries and Benefits | Total Expenditures | Ratio | |
|-------------------------------|-------------------------------|-------------------------------|---------------------------------------|--------|
| | (Form 01I, Objects 1000-3999) | (Form 01I, Objects 1000-7499) | of Unrestricted Salaries and Benefits | |
| Fiscal Year | (Form MYPI, Lines B1-B3) | (Form MYP!, Lines B1-B8, B10) | to Total Unrestricted Expenditures | Status |
| Current Year (2017-18) | 291,799,762.85 | 347,647,600.19 | 83.9% | Met |
| 1st Subsequent Year (2018-19) | 294,647,243.00 | 341,780,708.00 | 86.2% | Met |
| 2nd Subsequent Year (2019-20) | 302,012,823.00 | 347,941,872.00 | 86.8% | 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.

| <u>-</u> | | | | | |
|--|---|------|------|--|--|
| Explanation: | | | | | |
| (required if NOT met) | | | | | |
| (, , , , , , , , , , , , , , , , , , , | | | | | |
| | | | | | |
| | 1 | | | | |

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYP!) | Percent Change | Change Is Outside Explanation Range |
|-------------------------------------|---|---|----------------|--|
| Federal Revenue (Fund 01, Objects 8 | B10 <u>0-8299) (Form MY</u> Pi, Line A2) | | | |
| Current Year (2017-18) | 26,601,223.00 | 30,759,391.34 | 15.6% | Yes |
| 1st Subsequent Year (2018-19) | 24,461,193.00 | 25,573,665.00 | 4.5% | No |
| 2nd Subsequent Year (2019-20) | 24,461,193.00 | 25,573,665.00 | 4.5% | No |

Explanation: (required if Yes) Current year changes reflect the accounting for carryover and unearned revenue for 2016/2017 while subsequent year budgets are projected without carryover and unearned revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI | Inc 43)

| | GOOD-GOOD (I OTHI INTE I, CHIE MO) | | | |
|-------------------------------|------------------------------------|---------------|-------|-----|
| Current Year (2017-18) | 53,699,755.00 | 64,284,903.18 | 19.7% | Yes |
| 1st Subsequent Year (2018-19) | 55,087,877.00 | 55,683,479.00 | 1.1% | No |
| 2nd Subsequent Year (2019-20) | 55,102,807.00 | 55,698,409.00 | 1.1% | No |
| | | | | |

Explanation: (required if Yes) Current year changes reflect the accounting for carryover and unearned revenue for 2016/2017 while subsequent years are projected without carryover and uneamed revenue. Furthermore, the 2017/2018 first interim includes \$5.8m in one time funding that was not in the adopted budget, and will not be in the subsequent year budgets.

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

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

| 5,500,943.0C 6,497,704.48 18.1% Yes | |
|-------------------------------------|--|
| 5,500,943.00 6,497,704.48 18.1% Yes | |
| 5,500,943.00 5,581,532.00 1.5% No | |
| 5,500,943.00 5,581,532.00 1.5% No | |

Explanation: (required if Yes)

Current year changes reflect the accounting for carryover and unearned revenue for 2016/2017 while subsequent year budgets are projected without carryover and unearned revenue.

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

| - 11 ()1 | | <u> </u> | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2017-18) | 30,144,189.00 | 36,761,865.12 | 22.0% | Yes |
| 1st Subsequent Year (2018-19) | 22,759,897.00 | 23,659,540.00 | 4.0% | No |
| 2nd Subsequent Year (2019-20) | 20,534,863.00 | 21,434,506.00 | 4.4% | No |

Explanation: (required if Yes) Current year reflect the accounting for carryover from 2016/2017 while subsequent years are projected without carryover. Furthermore, adjustments to the budget were made for items in the 2017/2018 adopted budget that are one time in nature.

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

 Current Year (2017-18)
 55,814,129.00
 55,162,376.22
 -1.2%
 No

 1st Subsequent Year (2018-19)
 47,854,736.00
 49,967,989.00
 4.4%
 No

 2nd Subsequent Year (2019-20)
 46,604,736.00
 49,109,383.00
 5.4%
 Yes

Explanation: (required if Yes) The budget was increased for the first interim in the services and other operating expenditures category for next year and the following year due to projected increases in student transportation, software and other contractual increases as well as additional grants in fund 06.

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

DATA ENTRY: All data are extracted or calculated.

| bject Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|--------------------------------------|-------------------------------------|----------------|---------|
| Total Federal, Other State, and Otl | ner Local Revenue (Section 6A) | | | |
| urrent Year (2017-18) | 85,801,921.00 | 101,541,999.00 | 18.3% | Not Met |
| st Subsequent Year (2018-19) | 85,050,013.00 | 86,838,676.00 | 2.1% | Met |
| Ind Subsequent Year (2019-20) | 85,064,943.CC | 86,853,606.00 | 2.1% | Met |
| | rvices and Other Operating Expenditu | | | |
| Current Year (2017-18) | 85,958,318.00 | 91,924,241.34 | 6.9% | Not Met |
| | 70,614,633.00 | 73,627,529.00 | 4.3% | Me: |
| st Subsequent Year (2018-19) ind Subsequent Year (2019-20) | 10,014,000.00 | | | |

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

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

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

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

Current year changes reflect the accounting for carryover and unearned revenue for 2C16/2017 while subsequent year budgets are projected without carryover and unearned revenue.

Explanation: Other State Revenue (linked from 6A if NOT met) Current year changes reflect the accounting for carryover and unearned revenue for 2016/2017 while subsequent years are projected without carryover and unearned revenue. Furthermore, the 2017/2018 first interim includes \$5.8m in one time funding that was not in the adopted budget, and will not be in the subsequent year budgets.

Explanation: Other Local Revenue (linked from 6A if NOT met) Current year changes reflect the accounting for carryover and unearned revenue for 2016/2017 while subsequent year budgets are projected without carryover and unearned revenue.

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

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

Current year reflect the accounting for carryover from 2016/2017 while subsequent years are projected without carryover. Furthermore, adjustments to the budget were made for items in the 2017/2018 adopted budget that are one time in nature.

Explanation: Services and Other Exps (linked from 6A if NOT met) The budget was increased for the first interim in the services and other operating expenditures category for next year and the following year due to projected increases in student transportation, software and other contractual increases as well as additional grants in fund 06.

33 67215 0000000 Form 01CSI

7. CRITERION: Facilities Maintenance

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

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

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

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

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

| encei D | udget data into lines 1 and 2. All other da | ta are extracted. | | | | |
|-----------|---|--|---|--------|---|--|
| | | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status | _ | |
| 1. | OMMA/RMA Contribution | 9,890,192.18 | 14,835,289.00 | Met | | |
| 2. | Budget Adoption Contribution (information (Form 01CS, Criterion 7, Line 2e) | on only) | 14,835,289.00 | | | |
| lf status | is not met, enter an X in the box that bes | at describes why the minimum require | ed contribution was not made: | | | |
| | | Not applicable (district does not p Exempt (due to district's small siz Other (explanation must be provided) | te [EC Section 17070.75 (b)(2)(E | | | |
| | Explanation: (required if NOT met and Other is marked) | | | | | |

8. CRITERION: Deficit Spending

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

'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.

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

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

DATA ENTRY: All data are extracted or calculated.

| - | Current Year (2017-18) | st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---------------------------|---------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 2.0% | 2.0% | 0.3% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | | 0,7% | 0.1% |

8B. Calculating the District's Deficit Spending Percentages

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

Projected Year Totals

Net Change in Unrestricted Fund Balance Total Unrestricted Expenditures

and Other Financing Uses

Deficit Spending Level

| | (Form 01I, Section E) | (Form 01I, Objects 1000-7999) | (If Net Change in Unrestricted Fund | |
|-------------------------------|-----------------------|-------------------------------|-------------------------------------|---------|
| Fiscal Year | (Form MYPI, Line C) | (Form MYPI, Line B11) | Balance is negative, else N/A) | Status |
| Current Year (2017-18) | (26,598,687.59) | 347,647,600.19 | 7.7% | Not Met |
| 1st Subsequent Year (2018-19) | (17,680,003.00) | 342,430,708.00 | 5.2% | Not Met |
| 2nd Subsequent Year (2019-20) | (18,179,375.00) | 349,706,872.00 | 5.2% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met) The District has implemented a multi-year plan to spend down the fund balance, resulting in deficit spending. The 2017-18 adopted budget includes \$8m in expenditures from carryover which are reflected as deficit spending. Further, ongoing STRS and PERS increases in the outyears are not offset by additional revenues. The District is beginning a marketing plan to attract students back to RUSD, thereby increasing enrollment and LCFF revenue. Furthermore, the District has retained a consultant to provide services for projecting enrollment for a five-year interval, allowing the District to better gauge future revenues and align staffing as required.

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

9. CRITERION: Fund and Cash Balances

| | Ending Fund Balance | | |
|---|---|-------------------|------------------|
| | General Fund | | |
| Fiscal Year | Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2) | Chatria | |
| Current Year (2017-18) | (: GIN 0 (1, Late F2) (FORM W(FF), Late D2) | Status Met | \neg |
| 1st Subsequent Year (2018-19) | 44,733,211.99 | Met | |
| 2nd Subsequent Year (2019-20) | 29,621,169,99 | Met | — |
| 9A-2. Comparison of the District's Endi | ng Fund Balance to the Standard | | |
| DATA ENTRY: Enter an explanation if the stand | dard is not met. | | |
| fa. STANDARD MET - Projected general (| fund ending balance is positive for the current fiscal year a | and two subsequen | nt fiscal years. |

| | | | | |
|--|------|------|--|--|
| | | | | |
| | | | | |

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

| b. OAGH BALANGE 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. | |

Ending Cash Balance
General Fund
Fiscal Year (Form CASH, Line F, June Column) Status

Status

| _ | riscal real | (Form CASH, Line F, June Column) | Status | | |
|--|----------------------|----------------------------------|--------|---|--|
| Cu | rrent Year (2017-18) | 68,756,685,G0 | Met | 1 | |
| | | 00,700,003.00 | IMOL |] | |
| | <u></u> | · | | | |
| 9B-2. Comparison of the District's Ending Cash Balance to the Standard | | | | | |
| | | on Dalarice 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.

| Frals-44 | | | | | | |
|-----------------------|---|------|---|------|------|--|
| Explanation: | | | | | | |
| (required if NOT met) | | | | | | |
| , | | | | | | |
| | | | | | | |
| | l | | | | | |
| | | | - | | | |

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

| Percentage Level | D | istrict 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 | |

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.

^{*} 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.) | 39,272 | 38,795 | 38,704 |
| District's Reserve Standard Percentage Level: | 2% | 2% | 2% |

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

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

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

| 1. | o you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | |
|----|---|--|
| | | |

Yes

| If you are the SELPA AU and are excluding | ng special education pass-through funds: |
|--|--|
| Enter the name(s) of the SELPA(s): | |

| b. | Special Education Pass-through Funds |
|----|--|
| | (Fund 10, resources 3300-3499 and 6500-6540, |
| | objects 7211-7213 and 7221-7223) |

| Current Year | | |
|-----------------------|---------------------|---------------------|
| Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| (2017-18) | (2018-19) | (2019-20) |
| | · | |
| | | V.I. |
| 0,00 | | 1 |

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.

 Expenditures and Other Financing Uses (Form 01!, objects 1000-7999) (Form MYPI, Line B11)

 Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)

4. Reserve Standard Percentage Level

 Reserve Standard - by Percent (Line B3 times Line B4)

 Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)

 District's Reserve Standard (Greater of Line B5 or Line B6)

| Current Year | | |
|-----------------------|---------------------|---------------------|
| Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| (2017-18) | (2018-19) | (2019-20) |
| 510,016,718.83 | 484,152,939.00 | 491,977,238.0 |
| 510,016,718.83 | 484,152,939.00 | 491,977,238.0 |
| 2% | 2% | 2% |
| 10,200,334.38 | 9,683,058.78 | 9,839,544.7 |
| 0.00 | 0.00 | 0.0 |
| 10,200,334.38 | 9,683,058.78 | 9,839,544.7 |

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

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.

| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 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) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750, (Form MYPI, Line E3c) | | | Current Year | | |
|--|---------|--|-----------------------|---------------------|---------------------|
| Currestricted resources 0000-1999 except Line 4 (2019-20) | Reserv | e Amounts | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9789) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 7. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Available Reserve Percentage (Information only) | (Unresi | ricted resources 0000-1999 except Line 4) | (2017-18) | - | • |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9789) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard | 1. | General Fund - Stabilization Arrangements | <u> </u> | | (2010-20) |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9780) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard | | (Fund 01, Object 9750) (Form MYPi, Line E1a) | 0.00 | 0.00 | C.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 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) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard | 2. | General Fund - Reserve for Economic Uncertainties | | | |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 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) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard | | (Fund 01, Object 9789) (Form MYPI, Line E1b) | 10,200,340,00 | 9.683.060.37 | 1 647 469 65 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard | 3. | General Fund - Unassigned/Unappropriated Amount | | 1,000,000.0. | 1,047,408.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard O.00 | | (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 000 |
| (Form MYP), Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) O.00 O. | 4. | General Fund - Negative Ending Balances in Restricted Resources | | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard | | (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | | | İ |
| (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard | _ | | | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard | 5. | | | | |
| (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard October 1881 0.00 | | | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard | 6. | | | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard October OR 11 to 200,340.00 2.00% 2.00% 2.00% 2.00% 0.00 0. | | (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard October 2009 District's Reserve Standard | 7. | Special Reserve Fund - Unassigned/Unappropriated Amount | | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard October 108 and | | (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard October 408 2006 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% | 8. | District's Available Reserve Amount | | | |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard (Continue Contin | | | 10,200,340.00 | 9,683,060,37 | 1 647 469 65 |
| District's Reserve Standard | 9. | District's Available Reserve Percentage (Information only) | | | 1,541,400.00 |
| (Books ARD II III) | | (Line 8 divided by Section 10B, Line 3) | 2.00% | 2.00% | 0,33% |
| (Section 10B, Line 7): 10,200,334.38 9,683,058.78 9,839,544.76 | | District's Reserve Standard | | | |
| | | (Section 10B, Line 7): | 10,200,334.38 | 9,683,058.78 | 9.839.544.76 |
| | | | | | |
| Status: Met Met Not Met | | Status: | Met | Met | Not Met |

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation: (required if NOT met) Unrestricted reserves are projected to fall below 2% in 2019-20 due to projected increases in STRS and PERS, Step and Column and other contractual obligations such as longevity stipends. The District has started to decrease spending by adopting a policy of not adding new financial obligations without eliminating others. In addition, the District is working to increase revenues with ADA attendance campaigns, proper reporting of FRL students, and a marketing campaign to attract students back to RUSD resulting in increased enrollment. Furthermore, the District has retained a consultant to provide services for projecting enrollment for a five year interval allowing the District to better gauge future revenues and align staffing as required.

| | · · · · · · · · · · · · · · · · · · · |
|--------------|--|
| SUP | PLEMENTAL INFORMATION |
| DATA | ENTRY: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer. |
| S1. | Contingent Liabilities |
| 1a. | Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No |
| 1b. | If Yes, identify the liabilities and how they may impact the budget: |
| | |
| | |
| | |
| \$2 . | Use of One-time Revenues for Ongoing Expenditures |
| 1a. | Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No |
| 1b. | If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years: |
| | |
| | |
| | |
| S3. | Temporary Interfund Borrowings |
| 1a. | Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) Yes |
| 1b. | (Reter to Education Code Section 42603) If Yes, identify the interfund borrowings: |
| | As both the Child Development Fund (Fund 12) and the Cafeteria Special Revenue Fund (Fund 13) receive their revenue through reimbursement, cash |
| | flow timing issues are sometimes created, causing the need for temporary borrowing from the General Fund. |
| | |
| 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)? |
| 1 b | We identify any of these revenues that are dedicated for |
| 1b. | If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced: |
| | |
| | |
| | |

S5. Contributions

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

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

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

| | | District's Contribution | ons and Transfers Standard: | or | -5.0% to +5.0% -\$20,000 to +\$20,000 | |
|--|--|--|--|---------------------------|--|-----------------------------|
| S5A. Identification of the Distr | ict's Projected Contribu | itione Transfers a | nd Canital Brainets that m | nıı lmaaa | t the Consent French | · |
| oor a racination of the Dist | icta Fiojecæa Continut | zions, mansiers, a | no Capital Projects that m | ay impac | t the General Fund | · |
| DATA ENTRY: Budget Adoption da First Interim Contributions for the 1s Current Year, and 1st and 2nd Subs all other data will be calculated. | a and 2nd Supsequent Year equent Years. If Form MYP | s. For Transfers in and does not exist, enter d | ! ransters Out, if Form MYP ex ata in the Current Year, and !st | ists, the da and 2nd S | ta will be extracted into the Eir | ret Interior column for the |
| Description / Fiscal Year | - | jet Adoption 1CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
| 1a. Contributions, Unrestrict (Fund 01, Resources 0000 | | | | | | <u> </u> |
| Current Year (2017-18) | | (63,799,515.00) | (63,849,353.00) | 0.1% | 49,838.00 | Met |
| st Subsequent Year (2018-19) | | (65,399,819.00) | (66,099,567.00) | 1.1% | 699,748.00 | Met |
| 2nd Subsequent Year (2019-29) | | (67,094,649.00) | (68,909,487.00) | 2.7% | 1,814,838.00 | Met |
| 1b. Transfers in, General Fun | d • | | | | | |
| Current Year (2017-18) | - | 0.00 | 0.00 | 0,0% | 0.00 | Bilat |
| st Subsequent Year (2018-19) | | 0.00 | 0.00 | 0.0% | 0.00 | Met Met |
| 2nd Subsequent Year (2019-20) | | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| | | | | 0.0.0 | 0.00 | IAIOF |
| 1c. Transfers Out, General Fu | ınd * | | | | | |
| Current Year (2017-18) | | 0.00 | 20.0 | 0.0% | 0.00 | Met |
| st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) | | 650,000.00 | 650,000.00 | 0.0% | 0.00 | Met |
| and Subsequent Year (2019-20) | | 1,765,000.00 | 1,765,000.00 | 0.0% | 0.00 | Met |
| 1d. Capital Project Cost Over Have capital project cost over general fund operational but | erruns occurred since budge | et adoption that may in | npact the | [| No | |
| Include transfers used to cover open | | - - | | | | |
| DATA ENTRY: Enter an explanation | | | | | | |
| 1a. MET - Projected contributio | ns have not changed since b | oudget adoption by mo | re than the standard for the cun | ent year a | nd two subsequent fiscal years | i. |
| Explanation: (required if NOT met) | | | | | | |
| 1b. MET - Projected transfers in | have not changed since bu | dget adoption by more | than the standard for the curre | nt year and | I two subsequent fiscal years. | |
| Explanation: (required if NOT met) | | _ | | | | |

Riverside Unified Riverside County

2017-18 First Interim General Fund School District Criteria and Standards Review

| 16. | WET - F. OJCOCCU LE ISICIS DE | in have not changed since budget adoption by more than the standard for the current year and two subsequent hiscal years. |
|-----|------------------------------------|---|
| | | |
| | Explanation: (required if NOT met) | |
| | | |
| | | |
| 1d. | NO - There have been no ca | pital project cost overruns occurring since budget adoption that may impact the general fund operational budget. |
| | | |
| | Project Information: | |
| | (required if YES) | |
| | | |
| | | |
| | | |
| | | |
| | | |

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S6. Long-term Commitments

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

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

| ¹ include multiyear commit- | nents, multiye | ar debt agreements, and new pro | grams or contrac | ts that result in lo | ong-term obligations. | |
|--|----------------------------------|--|--------------------------------------|--|---|---|
| S6A. Identification of the Distr | rict's Long-1 | erm Commitments | | | | . <u> </u> |
| DATA ENTRY: If Budget Adoption of Extracted data may be overwritten to all other data, as applicable. | iata exist (For o update long | m 01CS, item S6A), long-term cor- term commitment data in item 2, | nmitment data w as applicable. If | rill be extracted as no Budget Adopti | nd it will only be necessary to click the aportoniate button | ppropriate button for Item 1b. ns for Items 1a and 1b, and enter |
| a. Does your district have I (If No, skip items 1b and | ong-term (mu I 2 and section | itiyear) commitments? ns S6B and S6C) | | Yes | | |
| b. If Yes to Item 1a, have n since budget adoption? | ew long-term | (multiyear) commitments been inc | urred | No | | |
| If Yes to Item 1a, list (or upobenefits other than pensions) | date) ali new a s (OPEB); OP | and existing multiyear commitmen EB is disclosed in Item S7A. | ts and required a | annual debt servic | ce amounts. Do not include long-term cor | mmitments for postemployment |
| Type of Commitment | # of Years Remaining | Funding Sources (Rev | | l Object Codes Us | sed For: ebt Service (Expenditures) | Principal Balance as of July 1, 2017 |
| Capital Leases | | | , | | | 40 0: 04:5 1, 2017 |
| Certificates of Participation General Obligation Bonds Supp Early Retirement Program State School Building Loans | Varies Varies | F03 9XXX & F56 Debt Services F51 Bond Fund Tax Levies Obj & | | | e Obj 7438, 7439 P&i Obj 7433, 7434 Redemption & Interest | 18,595,382 229,220,000 |
| Compensated Absences | Ongoing | All Funds Revenues 8XXX or EF | B 9XXX | All Funds Salary | and Fixed Charges Obj 1XXX-3999 | 5,242,876 |
| Other Long-term Commitments (do r | no <u>t include OF</u> | PEB): | | | | |
| Self-Insurance | Ongoing | F67 Seif Insurance Liab Reserve | s Obj 9797 | F67 Self Insuran | nce Liab Obj 1XXX-7999 | 6,132,368 |
| | | | | | | |
| | | | | | | |
| | | | | | <u> </u> | |
| TOTAL: | | | | | | 250 400 626 |
| | | | | | | 259,190,626 |
| Type of Commitment (contin | nued): | Prior Year (2016-17) Annua! Payment (P & l) | (201 Annuai | nt Year 7-18) Payment & í) | 1st Subsequent Year (2018-19) Annual Payment (P & I) | 2nd Subsequent Year (2019-20) Annual Payment (P & I) |
| Capital Leases | | (1 0.1) | 7 | G. 1, | (F & t) | (P & I) |
| Certificates of Participation General Obligation Bonds | | 2,096,559 | | 1,880,694 | 1,821,331 | 1,763,168 |
| Supp Early Retirement Program | | | | | | |
| State School Building Loans Compensated Absences | | | <u></u> | | | |
| Other Long-term Commitments (cont | tinued): | | | | | |
| Self-Insurance | | Varies | | Varies | Varies | Varies |
| | | | | | * W. 100 | valles |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | al Payments: | | | 1,880,694 | 1,821,331 | 1,763,168 |
| nas total annual pa | syment incre | ased over prior year (2016-17)? | | lo | <u>No</u> | No No |

| <u>, - , - , - , - , - , - , - , - , - , -</u> |
|--|
| |
| equent fiscal years. |
| |
| |
| period, or are they one-time sources? |
| |
| re not being used for long-term commitment. |
| |
| |

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S7. Unfunded Liabilities

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

| S7A. | Identification of the District's Estimated Unfunded Liability for P | ostemployn | nent Benefits Other Than Pe | ensions (OPEB) | |
|------------------|---|----------------|---|--|---------------------|
| DATA First In | ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. Budgeterim data in items 2-4. | et Adoption da | ata that exist (Form 01CS, item S | 7A) will be extracted; otherwise, enter | Budget Adoption and |
| 1. | a. Does your district provide posternployment benefits | | | | |
| | other than pensions (OPEB)? (If No, skip items 1b-4) | | Yes | | |
| | b. If Yes to item 1a, have there been changes since | | | | |
| | budget adoption in OPEB liabilities? | | | | |
| | | | No | | |
| | c. If Yes to Item 1a, have there been changes since | | | | |
| | budget adoption in OPEB contributions? | | | | |
| | | | No | | |
| | | | Budget Adoption | | |
| 2. | OPEB Liabilities | | (Form 01CS, Item S7A) | First Interim | |
| | OPEB actuarial accrued liability (AAL) OPEB unfunded actuarial accrued liability (UAAL) | | 59,216,858,00 | 59,216,858.00 | |
| | c. Are AAL and UAAL based on the district's estimate or an | | 59,216,858.00 | 59,216,858.00 | |
| | actuarial valuation? | | Actuarial | Actuaria | |
| | d. If based on an actuarial valuation, indicate the date of the OPEB valuation | tion. | Apr 17, 2017 | Apr 17, 2017 | |
| 3, | OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alter Measurement Method Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) b. OPEB amount contributed (for this purpose, include premiums paid to a (Funds 01-70, objects 3701-3752) Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) d. Number of retirees receiving OPEB benefits Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2018-19) 2nd Subsequent Year (2018-20) | | Budget Adoption (Form 01CS, Item S7A) 6,067,717.00 6,067,717.00 6,067,717.00 fund) 2,787,618.00 2,787,618.00 2,787,618.00 2,336,576.00 2,513,164.00 2,528,279.00 265 265 | First Interim 6,067,717.00 6,067,717.00 6,067,717.00 2,799,883.54 2,799,883.54 2,799,883.54 2,799,883.54 2,336,576.00 2,513,164.00 2,528,279.00 265 265 265 | |
| 4. | Comments: | | | | |

| rkst II | ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget / iterim data in items 2-4. | | 51 5) Will 55 SAUGEOG, GLIGHWISS, SING | r budget Adoption an |
|---------|--|---|--|----------------------|
| 1. | 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) | Yes | | |
| | b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? | | | |
| | L | No No | | |
| | c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? | Np | | |
| | | .40 | | |
| • | Collinary and Colored to the Colored | Budget Adoption | | |
| 2. | Self-insurance Liabilities | (Form 01CS, item S7B) | First interim | |
| | a. Accrued liability for self-insurance programs | 12,358,332.00 | 12,358,332.00 | |
| | b. Unfunded liability for self-insurance programs | 0,00 | 0.00 | |
| 3. | Self-insurance Contributions | Disabeth & desertes | | |
| | a. Required contribution (funding) for self-insurance programs | Budget Adoption _(Form 01CS, Item S7B) | First interim | |
| | Current Year (2017-18) | 42,819,170.00 | | |
| | 1st Subsequent Year (2018-19) | 42,819,170.00 | 42,819,170.00 42,819,170.00 | |
| | 2nd Subsequent Year (2019-20) | 42,819,170.00 | 42,819,170.00 | |
| | In A standard and the standard format and the standard | | | |
| | Amount contributed (funded) for self-insurance programs Current Year (2017-18) | | | |
| | 1st Subsequent Year (2018-19) | 42,819,170.00 | 42,819,170.00 | |
| | 2nd Subsequent Year (2019-20) | 42,819,170.00 42,819,170.00 | 42,819,170.00 | |
| | | 42,619, ! 70.00 | 42,819,170.00 | |
| 4. | Comments: | | | |

S8. Status of Labor Agreements

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

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

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

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

| S8A. Cost Analysis of District's L | abor Agreeme | nts - Certificated (Non-m | anagement) Em | loyees | | | |
|---|---|---|---------------------|--------------------------|------------------|-----------------------|----------------------------------|
| | | | | | | | |
| DATA ENTRY: Click the appropriate Ye | es or No button fo | or "Status of Certificated Labor | Agreements as of | the Previous Re | porting Period." | There are no extracti | ons in this section. |
| Status of Certificated Labor Agreeme Nere all certificated labor negotiations | settled as of bud | get adoption? | | Yes | | | |
| | res, complete n No, continue wit | iumber of FTEs, then skip to s In section S8A. | ection S8B. | | | | |
| | • | | | | | | |
| Certificated (Non-management) Salar | | egotiations Prior Year (2nd Interim) | Current Yea | r | 1st Subsequ | uent Voer | and Cubersens Week |
| | | (2016-17) | (2017-18) | <u> </u> | (2018 | | 2nd Subsequent Year (2019-20) |
| Number of certificated (non-management ime-equivalent (FTE) positions | nt) full- | 2,025.9 | | 2,030.7 | | 2,032.5 | 2,002 |
| 1a. Have any salary and benefit ne | antistione hoon s | odilod ologo budant adaptia0 | . — | | | | <u>.</u> |
| | | responding public disclosure (| | n/a en filed with the | COE complete a | Tuestions 2 and 3 | |
| l <u>f</u> | Yes, and the cor No, complete qu | responding public disclosure o | documents have no | been filed with | the COE, comple | ete questions 2-5. | |
| 1b. Are any salary and benefit nego | otiations still unse | attled? | | | | | |
| | | uestions 6 and 7. | <u> </u> | No | | | |
| legotiations Settled Since Budget Adop | ation | | | | | | |
| 2a. Per Government Code Section : | 3547.5(a), date o | of public disclosure board mee | rting: | | | | |
| | | | | | | | |
| 2b. Per Government Code Section : certified by the district superinte | oour.o(b), was tr endent and chief I | ne conective bargaining agree business official? | ment | | | | |
| | | erintendent and CBO certifica | tion: | | | | |
| 3. Per Government Code Section 3 | 3547.5(c), was a | budget revision adopted | | <u>.</u> | | | |
| to meet the costs of the collective if | | reement? get revision board adoption: | | n/a | | | |
| 4. Period covered by the agreemen | nt: | Begin Date: | | End C | Pate: | | |
| 5. Salary settlement: | | | Current Yea | | 1st Subsequ | ert Year | 2nd Subsequent Year |
| | | | (2017-18) | | (2018- | | (2019-20) |
| is the cost of salary settlement in projections (MYPs)? | | | | | | | |
| To | | Year Agreement | · | | | | |
| 16 | otal cost of salary | settlement | | | | | |
| % | change in salary | schedule from prior year or | <u>.</u> | | | | |
| | | year Agreement | | | | | |
| То | ota! cost of salary | settlement | | | | | |
| | | schedule from prior year ch as "Reopener") | | | | | |
| | | of funding that will be used to | support multivear s | alary commitme | ents: | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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| Negot | ations 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 | | | |
| | | | | |
| Certif | icated (Non-management) Health and Welfare (H&W) Benefits | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| • | | | | |
| 1. | Are costs of H&W benefit changes included in the interim and MYPs? | - | | |
| 2. | Total cost of H&W benefits Percent of H&W cost paid by employer | 1 | | |
| 3. 4. | Percent projected change in H&W cost over prior year | | | |
| | T STOCK PLOTES STATE OF THE STA | | | |
| Certif Since | icated (Non-management) Prior Year Settlements Negotiated Budget Adoption | | | |
| Are ar | y new costs negotiated since budget adoption for prior year | | | |
| settie | nents 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: | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | <u> </u> | |
| | | | | |
| 044 | Adjustments | Current Year | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| Certif | lcated (Non-management) Step and Column Adjustments | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| | | | | |
| Certif | Icated (Non-management) Step and Column Adjustments Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments | | | |
| 1. | Are step & column adjustments included in the interim and MYPs? | | | |
| 1. 2. 3. | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year | (2017-18) Current Year | (2018-19) | |
| 1. 2. 3. | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments | (2017-18) | (2018-19) | (2019-20) 2nd Subsequent Year |
| 1. 2. 3. | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year | (2017-18) Current Year | (2018-19) | (2019-20) 2nd Subsequent Year |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? | (2017-18) Current Year | (2018-19) | (2019-20) 2nd Subsequent Year |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (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 | (2017-18) Current Year | (2018-19) | (2019-20) 2nd Subsequent Year |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? | (2017-18) Current Year | (2018-19) | (2019-20) 2nd Subsequent Year |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those taid-off or retired employees included in the interim and MYPs? | (2017-18) Current Year (2017-18) | (2018-19) 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those taid-off or retired employees included in the interim and MYPs? | (2017-18) Current Year (2017-18) | (2018-19) 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (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? | (2017-18) Current Year (2017-18) | (2018-19) 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those taid-off or retired employees included in the interim and MYPs? | (2017-18) Current Year (2017-18) | (2018-19) 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those taid-off or retired employees included in the interim and MYPs? | (2017-18) Current Year (2017-18) | (2018-19) 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those taid-off or retired employees included in the interim and MYPs? | (2017-18) Current Year (2017-18) | (2018-19) 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those taid-off or retired employees included in the interim and MYPs? | (2017-18) Current Year (2017-18) | (2018-19) 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those taid-off or retired employees included in the interim and MYPs? | (2017-18) Current Year (2017-18) | (2018-19) 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| 1. 2. 3. Certif | Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those taid-off or retired employees included in the interim and MYPs? | (2017-18) Current Year (2017-18) | (2018-19) 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |

| COD | Cont Analysis of Districts Lab | or Agreements - Classified (Non-m | anagamant\ | Employees | | | |
|--------------|---|--|------------------|----------------------------|-----------|----------------------------------|----------------------------------|
| 36 <u>D.</u> | COST Attaiyais of District's Lan | or Agreements - Classified (Noti-III | anagement/ | Employees | | | |
| DATA | ENTRY: Click the appropriate Yes o | or No button for "Status of Classified Labo | r Agreements a | s of the Previous | Reporting | Period." There are no extractio | ns in this section. |
| | | as of the Previous Reporting Period | | | | | |
| were a | ali classified labor negotiations settle | ed as of budget adoption? es, complete number of FTEs, then skip to | section SSC | Yes | | | |
| | | es, complete number of FTEs, then skip to b, continue with section S8B. | section Soc. | 105 | | | |
| <u> </u> | Stad (Non-management) Colonia | | | | | | |
| Ciassi | fled (Non-management) Salary an | Prior Year (2nd Interim) | Curre | ent Year | | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2016-17) | | 17-18) | | (2018-19) | (2019-20) |
| | er of classified (non-management) ositions | 1,186.5 | | 1,196.5 | : | 1,195.5 | 1,195.5 |
| | 11 | 41-41 b b a | | | | 1 | |
| ía. | | tiations been settled since budget adoptions, and the corresponding public disclosur | | n/a ave been filed with | h the COF | complete questions 2 and 3 | |
| | | es, and the corresponding public disclosur | | | | | |
| | if No | o, complete questions 6 and 7. | | | | | |
| 1b. | Are any salary and benefit negotia | | | | | | |
| | If Ye | es, complete questions 6 and 7. | | No | | | |
| Negoti | ations Settled Since Budget Adoption | <u>nc</u> | | | | | |
| 2a. | Per Government Code Section 35 | 47.5(a), date of public disclosure board n | neeting: | | | | |
| 2b. | Per Covernment Code Section 35 | 47.5(b), was the collective bargaining ago | reement | | | | |
| 20. | certified by the district superintent | | Gernen | | | | |
| | - · · · · · · · · · · · · · · · · · · · | es, date of Superintendent and CBO certif | cation: | | | | |
| _ | | | | | | 1 | |
| 3. | to meet the costs of the collective | 47.5(c), was a budget revision adopted | | n/a | | | |
| | | es, date of budget revision board adoption | n: | 100 | | | |
| | | - | | | | · | |
| 4. | Period covered by the agreement | Begin Date: | | | end Date: | | |
| 5. | Salary settlement: | | | ent Year 17-18) | | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| | Is the cost of salary settlement inc projections (MYPs)? | cluded in the interim and multiyear | | | | | |
| | | One Year Agreement | | | | | |
| | Tota | al cost of salary settlement | | | | | |
| | 0/ - | be : | | | | | |
| | % C | hange in salary schedule from prior year or | 1 | | 7 | | |
| | | Multiyear Agreement | | | | | |
| | Tota | al cost of salary settlement | | | | | |
| | • | | | | | | |
| | | hange in salary schedule from prior year y enter text, such as "Reopener") | | | <u> </u> | | |
| | !den | ntify the source of funding that will be used | I to support mul | tiyear salary com | mitments: | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Negoti | ations Not Settied | | | | | | |
| 6. | Cost of a one percent increase in | salary and statutory benefits | | | 7 | | |
| J. | Cont of a one personn more seeds in | | Сыпе | ent Year | _ | 1st Subsequent Year | 2nd Subsequent Year |
| - | Amount included for one towards | ealan, eshaduia inpresent | (20 | 17-18) | | (2018-19) | (2019-20) |
| 7. | Amount included for any tentative | salai y SCHOULLE MICHESSES | 1 | | 1 | i | 1 |

| Class | ified (Non-management) Health and Welfare (H&W) Benefits | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---|--------------------------------------|---|----------------------------------|
| 1. | Are costs of H&W benefit changes included in the Interim and MYPs? | | | |
| 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 | | | |
| • | . Stooth projected ditarige in Flast coat over prior year | | | |
| Classi Since | fied (Non-management) Prior Year Settlements Negotiated Budget Adoption | | _ | |
| Are any new costs negotiated since budget adoption for prior year settlements included in the interim? | | | | |
| | If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: | | | |
| | | 0 | | |
| Classi | led (Non-management) Step and Column Adjustments | Current Year (2017-18) | 1st Subsequent Year | 2nd Subsequent Year |
| | , | (2017-18) | (2018-19) | (2019-20) |
| 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 | 1st Subsequent Year | 2nd Subsequent Year |
| Classif | ied (Non-management) Attrition (layoffs and retirements) | (2017-18) | (2018-19) | (2019-20) |
| | | | | |
| 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? | | | |
| Classif List oth | ied (Non-management) - Other er significant contract changes that have occurred since budget adoption and | d the cost impact of each (i.e., hou | irs of employment, leave of absence, bo | onuses, etc.): |

| S8C. | Cost Analysis of District's Labor Agr | eements - Management/Supe | rvisor/Confidential Employee | s | |
|----------------------|---|---|------------------------------------|--------------------------------------|----------------------------------|
| DATA in this | A ENTRY: Click the appropriate Yes or No bust section. | tton for "Status of Management/Su | pervisor/Confidential Labor Agreen | nents as of the Previous Reporting P | erlod." There are no extractions |
| Statu Were | is of Management/Supervisor/Confidential all managerial/confidential labor negotiation If Yes or n/a, complete number of FTEs, the If No, continue with section SSC. | settled as of budget adoption? | evious Reporting Period n/a | | |
| Mana | gement/Supervisor/Confidential Salary an | d Benefit Negotiations Prior Year (2nd Interim) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Numb | eer of management, supervisor, and | (2016-17) | (2017-18) | (2018-19) | (2019-20) |
| confid | lential FTE positions | | 231.0 | | 233,3 |
| Id, | - | een settled since budget adoption lete question 2. ete questlons 3 and 4. | 1?n/a | | |
| 1b. | Are any salary and benefit negotiations sti | l unsettled? iete questions 3 and 4. | n/a | | |
| Negot 2. | iations Settled Since Budget Adoption Salary settlement: | | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| | !s the cost of salary settlement included in projections (MYPs)? | the Interim and multiyear | | (20.010) | (2013-20) |
| | | salary settlement | | | |
| | | llary schedule from prior year ext, such as "Reopener") | | | |
| Negoti 3. | iations Not <u>Settled</u> Cost of a one percent increase in salary ar | d statutory benefits | | | |
| 4. | Amount included for any tentative salary so | hedule increases | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| | gement/Supervisor/Confidential and Welfare (H&W) Benefits | | Ситепt Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| 1. 2. 3. 4. | Are costs of H&W benefit changes included Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over | | | (2010-10) | (2018-20) |
| | ement/Supervisor/Confidential nd Column Adjustments | _ | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| 1. 2. 3. | Are step & column adjustments included in Cost of step & column adjustments Percent change in step and column over pri | | | | |
| Vlanag Other I | ement/Superviso <i>rl</i> Confidential Benefits (mileage, bonuses, etc.) | _ | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
| 1. 2. 3. | Are costs of other benefits included in the in Total cost of other benefits Percent change in cost of other benefits over | | | | |

Riverside Unified Riverside County

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S9. Status of Other Funds

| 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 | | | | | |
|---|--|---|--|--|--|
| | A ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide t | 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 each fund. | s, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for | | | |
| 2. | If Yes, identify each fund, by name and number, that is projected to have a negative e explain the plan for how and when the problem(s) will be corrected. | ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and | | | |
| | | | | | |
| | | | | | |
| | | | | | |

33 67215 0000000 Form 01CS

| ADDITIONAL FISCAL INDICATORS | | | | | | |
|------------------------------|--|---|--|--|--|--|
| The formation | flowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" are the reviewing agency to the need for additional review. | iswer to any single indicator does not necessarily suggest a cause for concern, but | | | | |
| DATA | 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 batance in the general fund? (Data from Criterion 9B-1, Cash Baiance, are used to determine Yes or No) | No | | | | |
| A2. | Is the system of personnel position control independent from the payrol: 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 | | | | |
| A 5. | 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? | No | | | | |
| When p | When providing comments for additional fiscal indicators, please include the item number applicable to each comment. | | | | | |
| | Comments: (optional) | | | | | |
| | | | | | | |

End of School District First Interim Criteria and Standards Review