

The logo features a stylized white torch with a flame, set against a circular background with a large, faint 'S' shape behind it. The entire logo is centered on a dark red background.

Santa Clara County Office of Education


Board of Education Presentation
2017-18 First Interim Report
Business Services Branch

December 13, 2017

Presentation Items

- Introduction
- 2017-18 First Interim Unrestricted and Restricted Funds
- 2017-18 First Interim and Multi-Year Projection Assumptions
- 2017-18 County School Service Funds (CSSF):
 - First Interim Unrestricted and Restricted Funds
 - Detail for Other Assignments - Unrestricted
- Multi-Year Projection - CSSF
- Next Steps

Introduction

- Education Code Section 1240 requires that county offices submit two reports to the Governing Board during each fiscal year
 - The first report, First Interim, covers actual expenditures and actual revenues from July 1 through October 31, and updates projections for the balance of the year
 - The second report, Second Interim, covers actual expenditures and actual revenues from July 1 through January 31, and updates projections for the balance of the year
- Certification of Financial Condition
 - Positive Certification – The county office (COE) will meet its financial obligations for the current and two subsequent fiscal years 
 - Qualified Certification – The COE may not meet its financial obligations for the current or two subsequent fiscal years
 - Negative Certification – The COE will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal years

2017-18 First Interim CSSF

Unrestricted and Restricted Funds

The following table shows SCCOE's actual ending fund balance and reserves in 2016-17 and projected ending fund balance and reserves at 2017-18 budget adoption and First Interim.

	Unrestricted and Restricted Funds		
	Unaudited Actual 2016/17	Adopted Budget 2017/18	1st Interim Budget 2017/18
Revenues	\$ 236,970,438	\$ 237,475,429	\$ 249,459,474
Interfund Transfer In	1,603,783	-	-
Total Sources of Funds	238,574,221	237,475,429	249,459,474
Expenditures	229,124,815	249,020,042	273,296,809
Interfund Transfer Out	3,519,352	2,436,692	2,983,335
Total Usage of Funds	232,644,167	251,456,734	276,280,144
Net Increase/Decrease In Fund Balance	5,930,054	(13,981,305)	(26,820,670)
Beginning Fund Balance	89,892,570	89,822,624	89,822,624
Projected Ending Fund Balance	\$ 89,822,624	\$ 75,841,319	\$ 63,001,954
Nonspendable	\$ 135,912	\$ -	\$ 59,334
Restricted	17,536,319	15,894,808	2,186,974
Assigned			
Facilities	10,067,177	6,021,622	6,569,257
Deferred Maintenance (FMP)	4,333,424	3,642,763	3,642,763
All Others	63,413,867	39,121,413	37,088,267
Reserve:			
Designated for Economic Uncertainties	9,305,767	10,058,269	11,051,206
Unassigned Reserve	2,702,390	1,102,443	2,404,153
Total Reserve (\$)	\$ 12,008,157	\$ 11,160,712	\$ 13,455,359
Total Reserve (%)	5.16%	4.44%	4.87%

2017-18 First Interim and Multi-Year Projection Assumptions

The key assumptions used to prepare the 2017-18 First Interim and Multi-Year Projections include:

- Lottery revenues are budgeted at \$144 per ADA for Unrestricted and \$45 per ADA for Restricted. Total estimated lottery for 2017-18 is \$317K
- SCCOE has elected to receive mandated funding under the Mandated Cost Block Grant, and the estimated amount of \$345K is budgeted in all three years
- Interest income is projected to be \$487K in all three years
- Proposition 30, the Education Protection Account (EPA), is budgeted at \$72.8K. Excess taxes COEs receive a flat amount of \$200 per ADA.

2017-18 First Interim and Multi-Year Projection Assumptions

- Estimated Average Daily Attendance (ADA) used for Local Control Funding Formula (LCFF) projection are:

Program	2016-17 Actual	2017-18 Estimated	2018-19 Estimated	2019-20 Estimated
Community School*	91.11	79.00	45.00	45.00
Institution/Court School*	127.61	135.00	145.00	145.00
Opportunity Youth Academy^	102.66	150.00	179.00	179.00

* There are three attendance reporting periods in each fiscal year: P-1, P-2 and P-Annual.

P-1: 7/1 through 12/31 with a State divisor of 70

P-2: 7/1 through 4/15 with a State divisor 135

P-Annual: 7/1 through 6/30 with a State divisor of 175

The trend for the actual ADA is higher at P-1 than the actual final ADA at P-Annual.

^ Opportunity Youth Academy (OYA) Charter opened September 1, 2016. The ADA reflected for 2016-17 is for 10 months of the year.

2017-18 First Interim and Multi-Year Projection Assumptions

- Contribution to Alternative Education programs projected below:

Program	2017-18 First Interim	2018-19 Projected Budget	2019-20 Projected Budget
Community Schools	\$1,077,752	\$1,244,537	\$896,673
Juvenile Court Schools*	\$1,462,256	\$1,559,385	\$1,578,881
Total	\$2,540,008	\$2,803,922	\$2,475,554

* Juvenile court schools provide public education for juveniles who are incarcerated in facilities run by county probation departments. These schools are operated by the county board of education in the county in which the facility is located. Juveniles who are under the authority of the juvenile court system are required to attend school under California's compulsory education requirements.

- Board authorized Opportunity Youth Academy charter:

Opportunity Youth Academy Charter	\$775,493	\$373,042	\$372,183
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2017-18 First Interim and Multi-Year Projection Assumptions

- One-time funding contributions for special projects for 2017-18 is \$4.34M; 2018-19 is \$1.68M; and for 2019-20 is \$2.17M.
- Salary and benefits for an on-going 4% salary increase in 2017-18 and 3% in 2018-19 for ACE/CTA employees, Psychologists, Social Workers (effective July 1 of each year) and SEIU employees (effective September 1 of each year) are budgeted as per bargaining agreements
- 0% salary increase in 2017-18 and for the multiyear projections for the Leadership team
- An additional 0.25 hours increase in 2017-18 is also included for ACE/CTA employees
- The estimated costs of step and column changes for all eligible employees are budgeted at 1% in the two subsequent years
- Based on latest actuarial study, Other Post-Employment Benefits (OPEB) rate for 2017-18 is \$3,170 per FTE; 2018-19 is \$3,530 per FTE; and 2019-20 is \$3,823 per FTE

2017-18 First Interim and Multi-Year Projection Assumptions

- Estimated STRS and PERS increases are noted below and the increases are included in the multi-years projections (numbers below includes all funds)

	2017-18			2018-19			2019-20		
	%	Est. STRS & PERS	Difference*	%	Est. STRS & PERS	Difference*	%	Est. STRS & PERS	Difference*
STRS^	14.43%	\$ 7,640,543	\$ 1,529,408	16.28%	\$ 8,913,349	\$ 1,272,806	18.13%	\$ 10,025,492	\$ 1,112,143
PERS^	15.531%	\$ 10,027,290	\$ 1,752,102	18.10%	\$ 12,098,627	\$ 2,071,337	20.80%	\$ 14,042,429	\$ 1,943,802

*Amount equals the total current year STRS and PERS liabilities compared to the total prior year STRS and PERS liabilities.

-2017-18 year-over-year increase is estimated based on 2016-17 actual and 2017-18 First Interim Budget

-For 2017-18 through 2019-20, assume a 1% step and column increase each year

-2017-18 includes 4% negotiated salary increase to ACE/CTE employees, Psychologist, Social Workers and SEIU employees

-2018-19 includes 3% negotiated salary increase to ACE/CTE employees, Psychologist, Social Workers and SEIU employees

^STRS and PERS Rate Sources: CalSTRS and CalPERS

- STRS year-over-year increase for 2017-18 through 2019-20 is **\$3,914,357**
- PERS year-over-year increase for 2017-18 through 2019-20 is **\$5,767,241**
- Total pension cost of increase over the three year period is **\$9,681,598**

2017-18 First Interim and Multi-Year Projection Assumptions

- SCCOE State approved indirect cost rate (ICR) is 10.76%
- In compliance with Board Policy 3100, the ICR are as follows:

Area or Program	2017-18 Indirect Cost Rate %	2018-19 Proposed MYP Indirect Cost Rate %	2019-20 Proposed MYP Indirect Cost Rate %
Alternative Schools	10.76	13.07	13.07
Child Development *	8.50	8.00	7.50
Child Nutrition *	5.25	5.25	5.25
Contracts (Fund 930) *	10.76	13.07	13.07
Environmental Education	10.76	13.07	13.07
Grant Programs *	10.76	10.76	10.76
Head Start *	8.75	12.48	12.48
Migrant Education	10.76	13.07	13.07
SELPA Non Pass-Thru	10.76	13.07	13.07
Special Education *	9.00	9.50	10.00
Technology Services Branch (TSB)	10.76	13.07	13.07
Transportation	10.76	13.07	13.07

*These program rates may be different from the 2017-18 SCCOE State approved ICR of 10.76% due to Grant agency restrictions that limit the indirect cost rate to a level less than the SCCOE State approved ICR, or as established by the County Superintendent.

2017-18 First Interim and Multi-Year Projection Assumptions

- \$1.65M is budgeted for Routine Restricted Maintenance Account (RRMA) for 2017-18. The estimated RRMA for 2018-19 is \$1.50M and for 2019-20, \$1.45M
 - RRMA is funded with Redevelopment Agency (RDA) funds. RDA funds are available for RRMA, deferred maintenance and other capital projects
 - The 1% Board policy threshold for contribution to Facility Fund has not been met for 2017/18; therefore, the assignment is not included in 2017/18. The 1% contribution to the Facilities Funds has been met for 2018/19 in the amount of \$2.56M and 2019/20 in the amount of \$2.55M
- Estimated excess property taxes from prior year to be returned to the state in 2017-18 is \$22.1M. (The estimated amount paid back in 2018-19 and 2019-20 is \$24.6M each year)
- Allowable carryover of unspent Federal, State and Local funds from the prior year are budgeted in 2017-18, and removed in the multi-year projection

2017-18 County School Service Funds: First Interim Unrestricted and Restricted

The following table separates the CSSF into the Unrestricted Funds and Restricted Funds.

County School Service Fund (Unrestricted and Restricted)	2017-18 Unrestricted	2017-18 Restricted	2017-18 Total
Revenues	\$ 74,423,438	\$ 175,036,036	\$ 249,459,474
Interfund Transfer In	-	-	-
Contributions	(2,384,512)	2,384,512	-
Total Sources of Funds	72,038,926	177,420,548	249,459,474
Expenditures	82,132,579	191,164,230	273,296,809
Interfund Transfer Out	1,377,538	1,605,797	2,983,335
Total Usage of Funds	83,510,117	192,770,027	276,280,144
Net Increase/Decrease In Fund Balance	(11,471,191)	(15,349,479)	(26,820,670)
Beginning Fund Balance (July 1, 2017)	72,286,171	17,536,453	89,822,624
Projected Ending Fund Balance (June 30, 2018)	60,814,980	2,186,974	63,001,954
Nonspendable	59,334	-	59,334
Restricted	-	2,186,974	2,186,974
Committed	-	-	-
Assigned	-	-	-
Other Assignments *	47,300,287	-	47,300,287
Unassigned	-	-	-
Designated for Economic Uncertainties	11,051,206	-	11,051,206
Unassigned Reserve	2,404,153	-	2,404,153
* Details provided on next slide			

2017-18 County School Service Funds

Detail for Other Assignments - Unrestricted

The following are the items that make up the “Other Assignments” from the previous page. Adopted Budget data is included for comparison purposes.

	2017-18 Adopted Budget	2017-18 First Interim Budget October 31, 2017
Assigned-Other Assignments		
Board Designation (Legal)	\$ 176,000	\$ 176,000
Facilities	6,021,622	6,569,257
Redevelopment Funds (RDA)	4,113,878	4,092,350
Increase in RMA* Contribution from RDA	-	21,528
Deferred Maintenance (FMP)	3,642,763	3,642,763
Technology Services	6,979,775	5,753,641
Vacation Liability	2,439,557	2,429,340
Return of Excess Property Tax	24,615,408	24,615,408
Cafeteria Profit Sharing	104,201	-
Carryover of Unspent Funds	611,800	-
First 5 Carryover	80,794	-
Total Assigned-Other Assignments	\$ 48,785,798	\$ 47,300,287
* Routine Maintenance Account		

Multi-Year Projection – County School Service Funds

The following table shows SCCOE’s projected ending fund balance and reserves in 2017-18 and the two subsequent fiscal years.

	Unrestricted and Restricted Funds		
	1st Interim Budget	Projected Budget	Projected Budget
	2017/18	2018/19	2019/20
Revenues	\$ 249,459,474	\$ 255,847,025	\$ 257,626,453
Interfund Transfer In	-	-	-
Total Sources of Funds	249,459,474	255,847,025	257,626,453
Expenditures	273,296,809	254,287,196	253,541,052
Interfund Transfer Out	2,983,335	2,188,742	2,237,242
Total Usage of Funds	276,280,144	256,475,938	255,778,294
Net Increase/Decrease In Fund Balance	(26,820,670)	(628,913)	1,848,159
Beginning Fund Balance	89,822,624	63,001,954	62,373,041
Projected Ending Fund Balance	\$ 63,001,954	\$ 62,373,041	\$ 64,221,200
Nonspendable	\$ 59,334	\$ 59,334	\$ 59,334
Restricted	2,186,974	1,877,037	1,519,213
Assigned			
Facilities	6,569,257	9,042,017	11,507,800
Deferred Maintenance (FMP)	3,642,763	3,642,763	3,642,763
All Others	37,088,267	35,074,684	36,254,423
Reserve:			
Designated for Economic Uncertainties	11,051,206	10,259,038	10,231,132
Unassigned Reserve	2,404,153	2,418,168	1,006,535
Total Reserve (\$)	\$ 13,455,359	\$ 12,677,206	\$ 11,237,667
Total Reserve (%)	4.87%	4.94%	4.39%

Next Steps

- 2016-17 Audit Report
 - January 2018
- Governor's Proposed 2018-19 State Budget release
 - January 2018
- Second Interim Report
 - March 2018



Santa Clara County
Office of Education

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2017-18
FIRST INTERIM
FINANCIAL
REPORT

Through October 31, 2017

Presented on
December 13, 2017

INTERNAL BUSINESS SERVICES
BUDGET OFFICE
(408) 453-6623 MC 245

**SANTA CLARA COUNTY OFFICE OF EDUCATION
FIRST INTERIM FINANCIAL REPORT
2017-18**

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**SANTA CLARA COUNTY OFFICE OF EDUCATION
FIRST INTERIM FINANCIAL REPORT
2017-18**

INTRODUCTION

Education Code Section 1240(l)(1)(A)(B) requires that the County Office of Education submit two reports during the fiscal year to the County Board of Education. The first report shall cover the actual revenues and expenditures of the County Office of Education for the period from July 1 through October 31, and update projections for the balance of the year. The second report shall cover the period ending January 31, and update projections for the balance of the year. Both reports shall be reviewed by the County Board of Education and approved by the County Superintendent no later than 45 days after the close of the period being reported.

The information presented in this document covers the financial and budgetary status of the County Office of Education for the period ending October 31, 2017 and is referred to as the First Interim Financial Report. The information is used to determine if the county office is able to meet its financial obligations for the remainder of the current fiscal year and the two subsequent fiscal years. Assumptions are used in preparing the First Interim report and the Multi-Year Projection.

The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, is made up of unrestricted and restricted funds. Restricted funds are accounted separately because they are earmarked dollars and restricted for specific purposes. As of the First Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$63M. Of this amount, \$11M is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$49.6M is assigned for specific purposes. The remaining unassigned amount is approximately \$2.4M.

**FIRST INTERIM BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEAR 2017/18**

Introduction

1. The Local Control Funding Formula (LCFF), an expenditure mechanism for school districts, county offices, and charters that was enacted by the State on June 27, 2013 as part of the State’s 2013/14 Budget, is used for 2017/18 and Multi-Year Budget projections.
2. The LCFF replaced the former revenue limit funding system and more than 40 categorical programs, including the Tier III programs.
3. There are two LCFF funding calculations, the County LCFF Target Entitlement (receives a cost of living adjustment, (COLA)) and the County LCFF Transition Calculation (does not receive a COLA). The SCCOE is funded on the higher amount of the two, which is the County LCFF Transition Calculation.
4. Carryover of any unspent prior year funds for Federal, State, and Local categorical programs and one-time funding requests are budgeted in the current year, and removed in the multi-year budget projections.
5. The next official revision of the 2017/18 budget, after this First Interim Report, is the Second Interim Report, and this will be presented to the Board around mid-March 2018 (Education Code Section 1240(l)(1)(A)(B)).

Revenue Assumptions

6. Lottery revenues are projected as follows:
 - Unrestricted at \$144 per ADA; \$241,712
 - Restricted Proposition 20 at \$45 per ADA; \$75,535
7. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$42.8K for Alternative Education and approximately \$30K for the OYA Charter. Excess taxes COE’s receive a flat amount of \$200.00 per ADA. Proposition 55, Tax Extension to Fund Education and Healthcare, was approved by the voters on November 8, 2016 to extend income tax increases on high income tax payers.
8. Alternative Education program funding is calculated using “Per ADA” amount for the Base Grant, Supplemental Grant and Concentration Grant. Supplemental Grant is equal to 35% of the Base Grant for each enrolled student who is an English Learner (EL), eligible for Free and Reduced-Price Meals Program (FRPM), or in foster care. An additional 35% per pupil for the concentration grant for each eligible student enrolled that exceeds 50% of total enrollment.
9. Community School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	80.00%
Estimated ADA	79.00
Based Grant (per ADA)	\$11,606.84
Supplemental (per ADA)	\$4,062.39

10. Institution/Court School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	135.00
Based Grant (per ADA)	\$11,606.84
Supplemental (per ADA)	\$4,062.39
Concentration (per ADA)	\$2,031.20

11. On August 17, 2016 the Santa Clara County Board of Education (SCCBOE) approved the SCCOE-Dependent countywide Opportunity Youth Academy Charter (OYA Charter) petition for the term of September 1, 2016 through June 30, 2021. The estimated ADA for the 2017/18 fiscal year is 74.70 Probation Referred (PR) ADA and 75.30 District of Residence (DOR) ADA. Charter School Funded County Program ADA (DOR) is funded with Charter Schools in Lieu Property Taxes, and state aid. Charter School County Program Alternative Education ADA (PR) is funded with SCCOE property taxes.

Estimated EL/FRPM/Foster Youth % - PR	80.00%
Estimated EL/FRPM/Foster Youth % - OYA DOR	49.72%
Estimated ADA (PR 74.70 + DOR 75.30)	150
Based Grant (per ADA) - PR	\$11,606.84
Supplemental/Concentration (per ADA) - PR	\$4,062.39
LCFF Entitlement per ADA - DOR	\$9,670.18

12. The SCCOE will continue:

- a. Contribution to Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2017/18 First Interim	2018/19 Estimated	2019/20 Estimated
County Community Schools*	\$1,077,752	\$1,244,537	\$896,673
Juvenile Court Schools	\$1,462,256	\$1,559,385	\$1,578,881
Total Alternative Education	\$2,540,008	\$2,803,922	\$2,475,554
Opportunity Youth Academy Charter	\$775,493	\$373,042	\$372,183

*To balance the Alternative Education Community School Budget without a contribution from fund 800, the bill back to districts has a new revenue estimate of \$22,770 per allotment (enrollment per MOU). Fifty percent (\$11,385) of the estimate will be charged per allotment for 2018/19 and seventy five percent (\$17,078) for 2019/20. This assumption includes a reduction in average daily attendance (ADA) and LCFF revenue due to districts reducing their MOU allotments.

All other estimated revenues (exclude the contribution stated in the previous table from the general fund) for Alternative programs and Opportunity Youth Academy Charter are:

Program	2017/18 First Interim**	2018/19 Estimated**	2019/20 Estimated**
County Community Schools	\$2,432,396	\$1,555,849	\$1,943,259
Juvenile Court Schools	\$2,119,372	\$2,311,997	\$2,365,436
Total Alternative Education	\$4,551,768	\$3,867,846	\$4,308,695
Opportunity Youth Academy Charter	\$2,060,011	\$2,400,921	\$2,461,889

**The main revenue stream for Alternative Education and OYA Charter is LCFF (see items #8 through #11 above). Other revenues includes: state lottery (item #6 above), EPA (item #7 above), tuitions, and other local revenues.

b. Contribution to other programs:

Program	2017/18 First Interim	2018/19 Estimated	2019/20 Estimated
General Educational Development (GED/Hi SET) testing (program ending 7/31/2017)	\$9,811	-0-	-0-
Technology to cover County Office (901 districts) QCC payroll costs	\$64,094	-0-	-0-
Special Education for Services to 901 districts	\$170,000	-0-	-0-
Alternative Education Dental Program*	\$307,984	-0-	-0-
Educare*	\$461,195	\$646,371	\$663,778
Environmental Education*	\$959,149	\$1,038,516	\$1,004,464
Head Start (See #20 on next page for Explanation)	-0-	-0-	\$501,096
Educational Service Branch services*	\$1,018,217	-0-	-0-

*Included as part of the SCCOE funding contributions for special projects under item #13 below.

13. SCCOE funding contributions for special projects from Fund 800 unrestricted reserves for 2017/18 First Interim are \$4,341,281*. The amount of one-time contributions budgeted for 2018/19 are \$1,684,887 and for 2019/20, \$2,169,338.
14. SCCOE has elected to receive mandate funding under the Mandated Cost Block Grant, and the estimated amount of \$344,921 is estimated in all three fiscal years.
15. 2017-18 one-time mandated outstanding cost claim revenue has been budgeted in the amount of \$221,823 (funding is based on \$147 times 1,509 2016-17 P-2 ADA).
16. Interest income is projected to be \$487,286 in all three fiscal years.
17. Projected COLA on state and local share only of Special Education and Child Nutrition revenues updated from the Governor's Enacted Budget is 1.56% in 2017/18, and estimated 2.15% in 2018/19 and 2.35% in 2019/20 provided by the School Services of California Dartboard.
18. \$1.375M of Redevelopment Agency Funds (RDA) revenue is budgeted for 2017/18 and will be updated to \$2.875M for Second Interim. \$2.875M is estimated for 2018/19, and 2019/20, respectively. The remaining balance of \$4,092,350 has been assigned for RDA in the reserves for 2017/18.
19. In fiscal years 2018/19 and 2019/20, an estimated net FTE reduction of 11.00 FTE from Head Start; 6.25 FTE from Alternative Education (AED)-Community Schools; 3.00 FTE from Career Technology Education (CTE); 5.5 FTE from Educational Services Branch (ESB) services and 1.25 FTE from Migrant Education have been included. The adjustments were made to AED, CTE, ESB services, Migrant Ed and Head Start for 2018/19 and 2019/20 (exception for Head Start in 2019/20, see number 20 below) in order to balance the individual program's estimated expenditures to their estimated revenues.

- 20. Head Start and State Preschool are in the process of blending their two programs together and are working on a cost allocation plan. 2017/18 is a transitional year as the cost allocation plan has not been completed so the projected budget is reflected in this First Interim Budget based on assumptions that will not apply when the new plan is complete. The first year for this new budget estimate will be implemented in the 2018/19 budget adoption process and the multi-year assumptions will be updated at this time.
- 21. The estimated contribution for internal services to our Technology Services Branch for 2017/18 is \$2,284,161 (2017/18 budget also includes use of technology internal fund balance in the amount of \$2,500,000), \$5,602,095 for 2018/19, and \$5,744,805 for 2019/20.

Expenditure Assumptions

- 22. Salary and statutory benefits for an on-going 4% salary increase beginning 7/1/17; and on-going 3% salary increase beginning 7/1/18 to ACE/CTA employees and the Psychologist and Social Workers have been included for 2017/18 and 2018/19 as per bargaining agreement considering all conditions have been legally satisfied. An additional .25 hours increase in 2017/18 is included for ACE/CTA.
- 23. Salary and statutory benefits for an on-going 4% salary increase have been approved beginning 9/1/17; on-going 3% salary increase beginning 9/1/18; for SEIU employees have been included in the 2017/18 and 2018/19 as per bargaining agreement considering all conditions have been legally satisfied.
- 24. Salary and statutory benefit increases are 0% for the Leadership Team in 2017/18 and 2018/19.
- 25. The estimated costs of step and column changes for all eligible employees are budgeted at 1%.
- 26. The following statutory employee benefits are used in estimating labor costs for 2017/18:

Description	Certificated Employees	Classified Employees
State Teacher Retirement System (STRS) *	14.43%	
Public Employee Retirement System (PERS) **		15.531%
OASDI (Social Security)	6.20%	6.20%
Medicare	1.45%	1.45%
State Unemployment Insurance	0.05%	0.05%
Worker’s Compensation	1.51% / 5.28%	1.51% / 5.28%
Retiree (OPEB Allocation) – per FTE	\$1,386	\$1,386
Retiree (OPEB-Active) – per FTE	\$1,784	\$1,784

* STRS employer rate is increasing from 12.58% in 2016/17 to 14.43% in 2017/18.

**PERS employer rate is increasing from 13.888% in 2016/17 to 15.531% in 2017/18.

- 27. STRS rates are projected to increase to 16.28% and 18.13% in 2018/19 and 2019/20, respectively. Estimated total cost increase for all Funds is \$1.27M in 2018/19 and \$1.11M in 2019/20. STRS on-behalf has been included in all three fiscal years.
- 28. PERS rates are projected to increase to 18.10% and 20.80% in 2018/19 and 2019/20, respectively. Estimated total cost increase for all Funds is \$2.07M in 2018/19 and \$1.94M in 2019/20.
- 29. Based on latest actuarial study, estimated OPEB rate for 2017/18 is \$3,170 per FTE, 2018/19 is \$3,530 per FTE, and 2019/20 is \$3,823 per FTE.
- 30. Estimated OASDI (Social Security), Medicare and State Unemployment Insurance rates for 2018/19 and 2019/20 is 6.20%, 1.45% and 0.05%, respectively.

31. Worker’s Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Transportation, Head Start, Cafeteria and Child Development, we allocate a rate of 5.28%. All other low incidence classifications will be allocated a rate of 1.51%.
32. The actual cost for Board Member elections for 2016/17 was \$362,086 and the projected estimate for 2018/19 is \$313K.
33. To calculate the Routine Restricted Maintenance Account (RRMA) contribution, use the greater of 2% of the total CSSF unrestricted expenditures or the amount deposited in 2014/15 for the multi-year budgets. The budgeted contribution for 2017/18 is \$1.65M, 2018/19 \$1.50M and 2019/20 is \$1.45M. The 2017/18, 2018/19 and 2019/20 RRMA contribution is projected to be made from Redevelopment Agency Funds (RDA).
34. Per the June 2017/18 budget adoption assumptions, \$757,700 of contribution to deferred maintenance is budgeted for 2017/18, and \$0 is budgeted for 2018/19 and 2019/20 fiscal years.
35. SCCOE will provide transitional Regional Occupational Program (ROP) funding for Fremont Union High School District, Mountain View-Los Altos School District, Palo Alto Unified School District, Gilroy Unified School District, Morgan Hill Unified School District and San Benito COE, during a three-year transitional period at 75% in 2015/16, 50% in 2016/17 and 25% in 2017/18 (\$926,799-budgeted) as specified in the MOU. Funding will cease in 2018/19.
36. The SCCOE’s 2017/18 California Department of Education approved indirect cost rate is 10.76%.
37. In compliance with Board Policy 3100(d), the indirect cost rates (ICR) for 2017/18 and multi-year budget projections are as follows:

Area or Program	2017/18 Indirect Cost Rate %	2018/19 Proposed Indirect Cost Rate %	2019/20 Proposed Indirect Cost Rate %
Alternative Schools	10.76	13.07	13.07
Child Development ^{*(i)}	8.50	8.00	7.50
Child Nutrition ^{*(i)}	5.25	5.25	5.25
Contracts (Fund 930) ^{*(i) or (ii)}	10.76	13.07	13.07
Environmental Education	10.76	13.07	13.07
Grant Programs ^{*(i) or (ii)}	10.76	10.76	10.76
Head Start ^{*(i)}	8.75	12.48	12.48
Migrant Education	10.76	13.07	13.07
SELPA Non Pass-Thru	10.76	13.07	13.07
Special Education ^{*(ii)}	9.00	9.50	10.00
Technology Services Branch (TSB)	10.76	13.07	13.07
Transportation	10.76	13.07	13.07

^{*}These program rates may be different from the 2017/18 State approved indirect cost rate of 10.76% for SCCOE due to (i) Grant agency restrictions that limit the indirect cost rate to a level less than the State approved rate, or (ii) based on Superintendent approval. The State approved Indirect Cost Rate changed from 10.84% in 2016/17 to 10.76% in 2017/18.

County School Service Fund Balance/Reserves

38. SCCOE’s reserve includes 4% for Economic Uncertainties in the amount of \$11,051,206 for 2017/18, \$10,259,038 for 2018/19 and \$10,231,132 for 2019/20. 2% is mandated by the State and an additional 2% per Board Policy #3100.

- 39.** County offices of education are required to return excess property taxes to the state. Prior year's estimated excess property taxes to be returned in 2017/18 have been budgeted in the amount of \$22.1M. The amount paid back in 2016/17 was \$17.4M. The estimated excess property taxes to be returned in 2018/19 and 2019/20 are \$24.6M each year.
- 40.** Per Board Policy #3100, annual contribution of up to 1% of the total County School Service Fund expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation and construction of facilities for SCCOE purposes as. This condition has not been met for 2017/18; therefore, the assignment is not included in 2017/18. The 1% contribution to the Facilities Funds has been met for 2018/19 in the amount of \$2,564,760 and 2019/20 in the amount of \$2,557,783.
- 41.** The \$176K reserve for the Board's Legal Fees Designation will be met in all three fiscal years.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017/18 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2017 (A)	First Interim Budget 10/31/2017 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 63,041,712	\$ 63,135,665	\$ 93,953
Federal Revenues	-	-	-
Other State Revenues	685,615	915,159	229,544
Local Revenues	8,749,604	10,372,614	1,623,010
TOTAL REVENUES	72,476,931	74,423,438	1,946,507
B) EXPENDITURES			
Certificated Salaries	9,862,971	9,492,598	(370,373)
Classified Salaries	24,525,938	24,562,643	36,705
Employee Benefits	14,192,933	13,978,552	(214,381)
Books and Supplies	2,745,868	2,880,923	135,055
Services and Operating Expenses	11,125,443	12,569,819	1,444,376
Capital Outlay	9,664,125	10,097,285	433,160
Other Outgo	22,835,276	23,066,392	231,116
Direct Support/Indirect Costs	(12,920,977)	(14,515,633)	(1,594,656)
TOTAL EXPENDITURES	82,031,577	82,132,579	101,002
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(9,554,646)	(7,709,141)	1,845,505
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	402,138	1,377,538	975,400
Contributions	(2,382,877)	(2,384,512)	(1,635)
TOTAL OTHER FINANCING SOURCES/USES	(2,785,015)	(3,762,050)	(977,035)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(12,339,661)	(11,471,191)	868,470
F) BEGINNING FUND BALANCE	72,286,171	72,286,171	-
G) ENDING FUND BALANCE	\$ 59,946,510	\$ 60,814,980	\$ 868,470

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017/18 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2017 (A)	First Interim Budget 10/31/2017 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Revolving Cash	\$ -	\$ 25,000	\$ 25,000
Stores	-	34,334	34,334
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned			
Board Designation (Legal)	176,000	176,000	-
Facilities	6,021,622	6,569,257	547,635
Redevelopment Funds (RDA)	4,113,878	4,092,350	(21,528)
Increase in Restricted Maintenance Account			
Contribution from RDA	-	21,528	21,528
Technology Services	6,979,775	5,753,641	(1,226,134)
Deferred Maintenance (FMP)	3,642,763	3,642,763	0
Vacation Liability	2,439,557	2,429,340	(10,217)
Carryover of Unspent Funds	611,801	-	(611,801)
Cafeteria Profit Sharing	104,201	-	(104,201)
Return of Prior Year Excess Tax	24,615,408	24,615,408	-
First 5 Carryover	80,794	-	(80,794)
Total Designations	48,785,798	47,359,621	(1,426,177)
b) Reserve:			
State Mandated Reserve	5,029,135	5,525,603	496,468
Board Maintained Reserve	5,029,134	5,525,603	496,469
Undesignated Reserve	1,102,443	2,404,153	1,301,710
Total Reserve (\$)	11,160,712	13,455,359	2,294,647
Total Reserve (%)	4.44%	4.87%	0.43%
ENDING FUND BALANCE (a + b)	\$ 59,946,510	\$ 60,814,980	\$ 868,470

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2017/18 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2017 (A)	First Interim Budget 10/31/2017 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
State Aid	\$ 5,436,814	\$ 5,469,293	32,479
Education Protection Account (EPA)	69,800	72,800	3,000
Property Taxes	151,403,711	151,462,185	58,474
LCFF Transfer to Special Education (SELPA)	(93,868,613)	(93,868,613)	-
TOTAL LCFF SOURCES	63,041,712	63,135,665	93,953
B) FEDERAL REVENUES			
Medical Administrative Activities (MAA)	-	-	-
TOTAL FEDERAL REVENUES	-	-	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	349,487	571,265	221,778
State Lottery Revenue	240,628	241,712	1,084
All Other State Revenue	95,500	102,182	6,682
TOTAL STATE REVENUES	685,615	915,159	229,544
D) LOCAL REVENUES			
Interest Income	487,286	487,286	-
Community Redevelopment Funds	1,375,000	1,375,000	-
Interagency Services	4,260,121	4,260,121	-
Tuition	517,278	517,278	-
All Other Fees & Contract	164,600	1,582,850	1,418,250
All Other Sales	100,000	100,000	-
All Other Local Revenues	1,845,319	2,050,079	204,760
TOTAL LOCAL REVENUES	8,749,604	10,372,614	1,623,010
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 72,476,931	\$ 74,423,438	\$ 1,946,507

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - RESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2017/18 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2017 (A)	First Interim Budget 10/31/2017 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 81,105,930	\$ 81,105,930	\$ -
Federal Revenues	44,057,269	50,512,568	6,455,299
Other State Revenues	11,482,202	13,793,484	2,311,282
Local Revenues	28,353,097	29,624,054	1,270,957
TOTAL REVENUES	164,998,498	175,036,036	10,037,538
B) EXPENDITURES			
Certificated Salaries	43,854,488	44,919,511	1,065,023
Classified Salaries	37,778,116	39,641,265	1,863,149
Employee Benefits	41,427,553	42,268,592	841,039
Books and Supplies	2,939,462	6,666,586	3,727,124
Services and Operating Expenses	26,043,312	34,680,662	8,637,350
Capital Outlay	504,814	3,635,525	3,130,711
Other Outgo	2,163,042	5,497,754	3,334,712
Direct Support/Indirect Costs	12,277,678	13,854,335	1,576,657
TOTAL EXPENDITURES	166,988,465	191,164,230	24,175,765
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(1,989,967)	(16,128,194)	(14,138,227)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	2,034,554	1,605,797	(428,757)
Contributions	2,382,877	2,384,512	1,635
TOTAL OTHER FINANCING SOURCES/USES	348,323	778,715	430,392
E) NET INCREASE (DECREASE) IN FUND BALANCE	(1,641,644)	(15,349,479)	(13,707,835)
F) BEGINNING FUND BALANCE	17,536,453	17,536,453	-
G) ENDING FUND BALANCE	15,894,809	2,186,974	(13,707,835)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Carryover of Unspent Funds	15,894,809	2,186,974	(13,707,835)
Total Designations	15,894,809	2,186,974	(13,707,835)
b) Reserve	-	-	-
ENDING FUND BALANCE (A + B)	\$ 15,894,809	\$ 2,186,974	\$ (13,707,835)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2017/18 FIRST INTERIM REPORT

	Adopted Budget 07/01/2017 (A)	First Interim Budget 10/31/2017 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
Special Education Property Tax Transfer	\$ 81,105,930	\$ 81,105,930	\$ -
TOTAL LCFF SOURCES	81,105,930	81,105,930	-
B) FEDERAL REVENUES			
Special Education IDEA - Basic	2,579,133	2,570,046	(9,087)
Special Education IDEA - Preschool	448,502	448,502	-
Special Education IDEA - Early Intervention	787,560	787,560	-
Special Education Preschool Desired Results	25,000	-	(25,000)
Head Start Program	22,222,190	25,935,478	3,713,288
Early Head Start	3,077,888	3,049,796	(28,092)
Special Education Preschool Staff Development	908	908	-
Special Education - Supporting Inclusive Practices	-	395,235	395,235
Title I: Part A Low Incidence	1,160,777	2,338,347	1,177,570
Title I: Part D Delinquent	357,531	763,481	405,950
Title I: Migrant Education	9,276,060	9,276,060	-
Title I: Migrant Education - Even Start	477,267	477,267	-
Migrant Education Child Care	-	33,923	33,923
Migrant MSIX	-	9,072	9,072
Workability II, Transitions Partnership Program	240,056	240,056	-
Alternative Education Carl Perkins	-	14,189	14,189
Embedded Instruction	158,262	20,756	(137,506)
RSDSS Grant	595,000	736,778	141,778
CA Promise	-	44,635	44,635
Homeless Children and Foster Youth	385,611	385,611	-
Strong Start Pay for Success	-	371,152	371,152
RLA Administration Services	-	13,560	13,560
SIP Grant	-	64,765	64,765
Opportunity Youth Academy	-	17,042	17,042
Title II: Part A Teacher Quality	32,126	32,170	44
Title III: Limited English Proficiency	38,231	109,363	71,132
Title III: Technical Assistance	183,480	361,590	178,110
Medi-Cal Billing Option	2,000,000	2,000,000	-
Other Restricted Federal Programs	11,687	15,226	3,539
TOTAL FEDERAL REVENUES	44,057,269	50,512,568	6,455,299
C) STATE REVENUES			
Special Education All Other State Revenue	5,515,293	5,515,293	-
Special Education - Early Education exceptional needs	3,333,712	3,333,712	-
Special Education SELPA Equip/Supplies	365,072	365,072	-
Special Education-Charter Schools	317,753	317,753	-
Special Education - Workability	142,648	142,648	-
Special Education - RLA Administrative Services	975,551	975,551	-
Lottery Instructional Materials	75,196	75,535	339
CA Clean Jobs Act	100,348	100,348	-
Tobacco Use Prevention Education (TUPE)	156,852	1,990,251	1,833,399
Alternative Ed Instructional Programs	-	212,225	212,225
Foster Youth Program	499,777	765,096	265,319
TOTAL STATE REVENUES	11,482,202	13,793,484	2,311,282

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2017/18 FIRST INTERIM REPORT

	Adopted Budget 07/01/2017 (A)	First Interim Budget 10/31/2017 (B)	Increase/ (Decrease) (C = B - A)
D) LOCAL REVENUES			
Special Education Transfer Apportionment from District	\$ 12,047,850	\$ 12,056,400	\$ 8,550
Special Education Non Public Schools Transfer Apportionment/District	3,071,797	3,071,797	-
Special Education - San Andreas Regional Center	1,176,636	1,176,636	-
SELPA Staff Development	16,646	28,923	12,277
Tuition	3,105,453	3,105,453	-
Walden West (Outdoor Education) Special Events	-	36,475	36,475
Walden West All Other Fees and Contracts	3,677,143	3,677,143	-
Walden West Food Service Sales/Leasees/Other	132,300	132,896	596
Teacher Recognition Day Donations	9,500	9,500	-
All Other Local Revenue - Teacher Recognition Day	4,000	4,000	-
All Other Local Revenue - Infant Toddler	-	1,734	1,734
Inclusion Collaborative Donations	100,000	101,098	1,098
All Other Fees & Contracts - RW Johnson Foundation	20,000	20,000	-
Interagency Services/LEA's - School Improvement	1,000	1,000	-
All Other Fees & Contracts - EPIC Credentials Program	469,250	310,065	(159,185)
Interagency Services/LEA's-EPIC Credentials Program	-	16,800	16,800
All Other Local-Silicon Valley Com Foundation	1,000,000	2,126,063	1,126,063
All other Fees & Contracts-Charter School Donation/Sponsorship	-	25,000	25,000
All Other Local-Charter School Donation/Sponsorship	-	5,000	5,000
All Other Local - Library	1,000	1,000	-
All Other Fees & Contracts - Library Service	23,525	23,525	-
Interagency Services/LEA's - Applicant Fingerprint Services	74,000	74,000	-
All Other Fees & Contracts - Applicant Fingerprint Services	1,480	1,480	-
All Other Fees & Contracts - HiSET	-	(100)	(100)
Interagency Services/LEA's-Superintendent's Office	44,701	44,701	-
Interagency Services/LEA's - ASAP Connect	67,279	24,500	(42,779)
Interagency Services/LEA's - Seminars	283,925	283,925	-
All Other Fees & Contracts - Seminars	171,050	171,050	-
All Other Local Revenue-Special Ed Donations	-	35,240	35,240
Interagency Services/LEA's - Inclusion Collaborative	135,950	79,820	(56,130)
All Other Fees & Contracts/Sales - Inclusion Collaborative	367,360	160,760	(206,600)
Interagency Services/LEA's - Response to Instr & Intervention	550,000	651,000	101,000
All Other Fees & Contracts - CDE After School/21st Century	399,964	399,964	-
All Other Fees & Contracts - Artspiration Grant	-	36,300	36,300
Interagency Services/LEA's - LPC Training Modules Project	-	8,874	8,874
Interagency Services/LEA's - School Leadership	42,000	42,000	-
Interagency Services/LEA's - Sobrato Matching Funds to 9302	-	158,962	158,962
All Other Fees & Contracts - School Leadership	1,109,625	1,109,625	-
All Other Local Revenue - School Leadership	-	8,730	8,730
All Other Fees & Contracts - ETS Training	11,250	11,250	-
All Other Fees & Contracts - VAPA Grant	26,889	2,000	(24,889)
All Other Local Revenue - VAPA Grant	-	-	-
All Other Local Revenue - Power of Democracy	-	124,605	124,605
All Other Fees & Contracts - Packard Foundation Grants	180,646	203,685	23,039
All Other Local Revenue - QRIS CPIN	30,878	61,175	30,297
TOTAL LOCAL REVENUES	28,353,097	29,624,054	1,270,957
TOTAL CATEGORICAL PROGRAM REVENUES	\$ 164,998,498	\$ 175,036,036	\$ 10,037,538

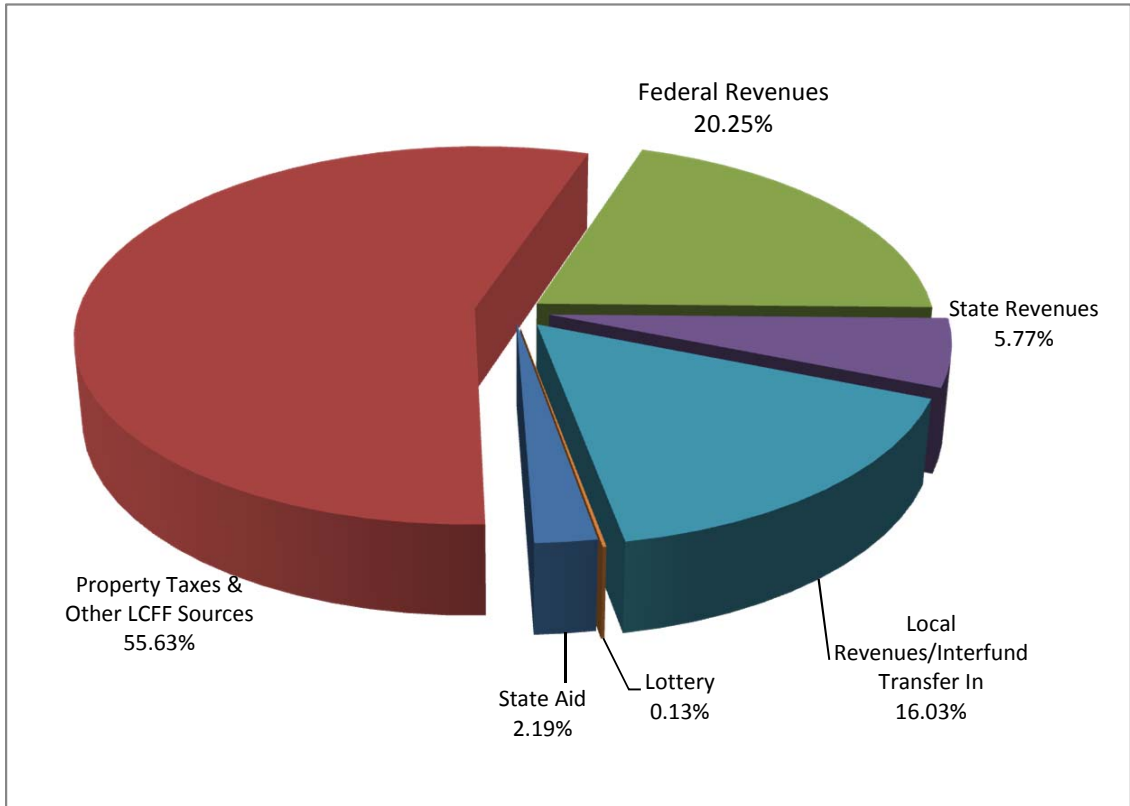
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017/18 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2017 (A)	First Interim Budget 10/31/2017 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 144,147,642	\$ 144,241,595	\$ 93,953
Federal Revenues	44,057,269	50,512,568	6,455,299
Other State Revenues	12,167,817	14,708,643	2,540,826
Local Revenues	37,102,701	39,996,668	2,893,967
TOTAL REVENUES	237,475,429	249,459,474	11,984,045
B) EXPENDITURES			
Certificated Salaries	53,717,459	54,412,109	694,650
Classified Salaries	62,304,054	64,203,908	1,899,854
Employee Benefits	55,620,486	56,247,144	626,658
Books and Supplies	5,685,330	9,547,509	3,862,179
Services and Operating Expenses	37,168,755	47,250,481	10,081,726
Capital Outlay	10,168,939	13,732,810	3,563,871
Other Outgo	24,998,318	28,564,146	3,565,828
Direct Support/Indirect Costs	(643,299)	(661,298)	(17,999)
TOTAL EXPENDITURES	249,020,042	273,296,809	24,276,767
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(11,544,613)	(23,837,335)	(12,292,722)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	2,436,692	2,983,335	546,643
TOTAL OTHER FINANCING SOURCES/USES	(2,436,692)	(2,983,335)	(546,643)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(13,981,305)	(26,820,670)	(12,839,365)
F) BEGINNING FUND BALANCE	89,822,624	89,822,624	-
G) ENDING FUND BALANCE	\$ 75,841,319	\$ 63,001,954	\$ (12,839,365)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2017/18 FIRST INTERIM BUDGET

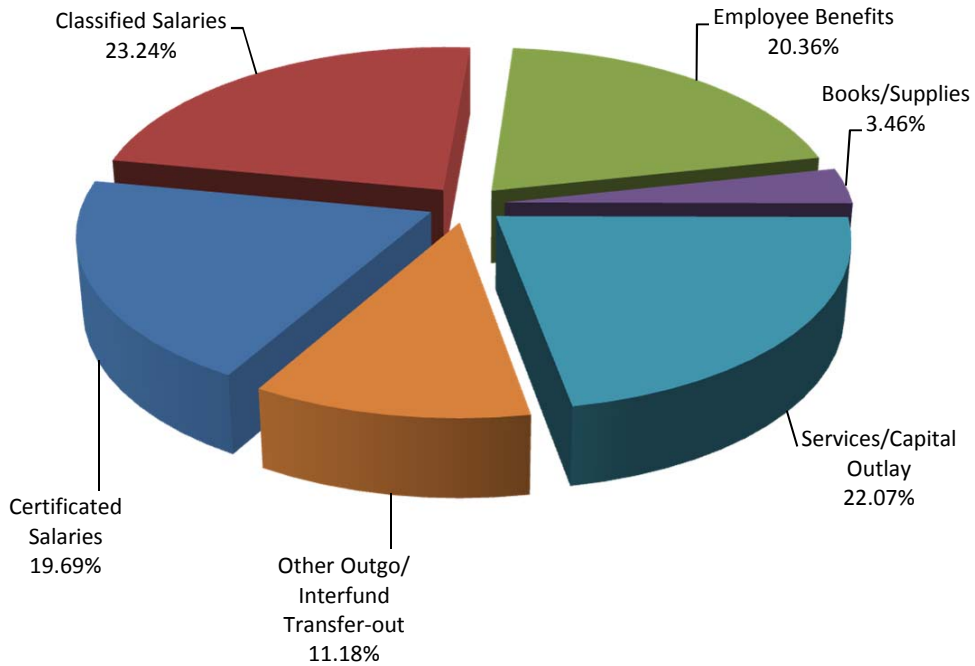
	Adopted Budget 07/01/2017 (A)	First Interim Budget 10/31/2017 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ -	\$ 25,000	\$ 25,000
Stores	-	34,334	34,334
b) Restricted	15,894,809	2,186,974	(13,707,835)
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Facilities	6,021,622	6,569,257	547,635
Redevelopment Funds (RDA)	4,113,878	4,092,350	(21,528)
Increase in Restricted Maintenance Account			
Contribution from RDA	-	21,528	21,528
Technology Services	6,979,775	5,753,641	(1,226,134)
Deferred Maintenance (FMP)	3,642,763	3,642,763	0
Vacation Liability	2,439,557	2,429,340	(10,217)
Carryover of Unspent Funds	611,801	-	(611,801)
Cafeteria Profit Sharing	104,201	-	(104,201)
Return of Prior Year Excess Tax	24,615,408	24,615,408	-
First 5 Carryover	80,794	-	(80,794)
Total Designations (a+b+c)	64,680,607	49,546,595	(1,485,511)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	5,029,135	5,525,603	496,468
Board Maintained Reserve	5,029,135	5,525,603	496,468
e) Unassigned/Undesignated Amount	1,102,442	2,404,153	1,301,711
Total Reserve (\$)	11,160,712	13,455,359	2,294,647
Total Reserve (%)	4.44%	4.87%	0.43%
ENDING FUND BALANCE (a thru e)	\$ 75,841,319	\$ 63,001,954	\$ 809,136

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
 2017-18 FIRST INTERIM BUDGET**



Revenue Category	First Interim	
	Budget	% of Total
State Aid	\$ 5,469,293	2.19%
Property Taxes & Other LCFF Sources	138,772,302	55.63%
Federal Revenues	50,512,568	20.25%
State Revenues	14,391,396	5.77%
Local Revenues/Interfund Transfer In	39,996,668	16.03%
Lottery	317,247	0.13%
Total Revenue	\$ 249,459,474	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
 2017-18 FIRST INTERIM BUDGET**



Expenditures Category	First Interim	
	Budget	% of Total
Certificated Salaries	\$ 54,412,109	19.69%
Classified Salaries	64,203,908	23.24%
Employee Benefits	56,247,144	20.36%
Sub-total Salaries & Benefits	174,863,161	63.29%
Books/Supplies	9,547,509	3.46%
Services/Capital Outlay	60,983,291	22.07%
Other Outgo/ Interfund Transfer-out	30,886,183	11.18%
Total Expenditures	\$ 276,280,144	100.00%

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION
2017/18 FIRST INTERIM

	Unaudited Actual 2016/17	First Interim Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$60,354,028	\$ 63,135,665	\$63,258,398	\$63,279,456
Federal Revenues	72,260	-	-	-
Other State Revenues	1,017,268	915,159	737,008	742,519
Other Local Revenues	13,342,543	10,372,614	12,811,293	13,273,027
Other Financing Sources/Transfers In	1,603,783	-	-	-
Contributions	(3,443,856)	(2,384,512)	(2,068,254)	(2,425,983)
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$72,946,026	\$ 72,038,926	\$ 74,738,445	\$ 74,869,019
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$9,582,137	\$ 9,492,598	\$ 9,461,398	\$ 8,721,607
Step & Column Adjustments			92,913	72,765
Other Adjustments			(832,704)	-
Total Certificated Salaries	\$9,582,137	\$ 9,492,598	\$ 8,721,607	\$ 8,794,372
Classified Salaries				
Base Salaries	\$23,687,465	\$ 24,562,643	\$ 24,552,426	\$ 25,049,960
Step & Column Adjustments			245,598	236,379
Other Adjustments			251,936	-
Total Classified Salaries	\$23,687,465	\$ 24,562,643	\$ 25,049,960	\$ 25,286,339
Employee Benefits	\$13,842,266	\$ 13,978,552	\$ 14,801,020	\$ 15,908,804
Books & Supplies	1,410,620	2,880,923	2,198,889	2,039,663
Services & Other Operating Expenses	9,483,030	12,569,819	9,362,987	8,937,923
Capital Outlay	2,607,950	10,097,285	5,427,754	2,682,393
Other Outgo	19,312,972	23,066,392	24,562,532	24,646,362
Direct Support/Indirect Costs	(11,162,468)	(14,515,633)	(16,124,186)	(16,698,178)
Other Financing Uses/Transfers Out	1,909,684	1,377,538	1,056,858	1,065,358
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$70,673,656	\$ 83,510,117	\$ 75,057,421	\$ 72,663,036
NET INCREASE/(DECREASE) IN FUND BALANCE	\$2,272,370	\$ (11,471,191)	\$ (318,976)	\$ 2,205,983

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION
2017/18 FIRST INTERIM

	Unaudited Actual 2016/17	First Interim Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
BEGINNING FUND BALANCE	\$70,013,801	\$ 72,286,171	\$ 60,814,980	\$ 60,496,004
ENDING FUND BALANCE	\$72,286,171	\$ 60,814,980	\$ 60,496,004	\$ 62,701,987
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	110,778	34,334	34,334	34,334
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	10,067,177	6,569,257	9,042,017	11,507,800
Redevelopment Funds (RDA)	9,494,723	4,092,350	1,361,341	1,833,080
Increase in Restricted Maintenance Account Contribution from RDA	-	21,528	-	-
Deferred Maintenance (FMP)	4,333,424	3,642,763	3,642,763	3,642,763
Technology Services	9,606,173	5,753,641	6,461,641	7,169,641
Vacation Liability	2,439,557	2,429,340	2,429,340	2,429,340
Cafeteria Profit Sharing	104,201	-	-	-
ROP/JPA MOU (2017/18)	926,799	-	-	-
Return of Excess Property Tax	22,139,593	24,615,408	24,646,362	24,646,362
First 5 Carryover	80,794	-	-	-
Educare Carryover	161,995	-	-	-
Carryover of Unspent Funds	611,801	-	-	-
Total Assignments	\$ 60,278,015	\$ 47,359,621	\$ 47,818,798	\$ 51,464,320
b) Reserve:				
Reserve for Economic Uncertainties	\$ 9,305,767	\$ 11,051,206	\$ 10,259,038	\$ 10,231,132
Unassigned Reserve	2,702,389	2,404,153	2,418,168	1,006,535
Total Reserve (\$)	\$ 12,008,156	\$ 13,455,359	\$ 12,677,206	\$ 11,237,667
Total Reserve (%)	5.16%	4.87%	4.94%	4.39%
ENDING FUND BALANCE (a + b)	\$ 72,286,171	\$ 60,814,980	\$ 60,496,004	\$ 62,701,987

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2017/18 FIRST INTERIM**

	Unaudited Actual 2016/17	First Interim Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 76,946,022	\$ 81,105,930	\$ 86,054,693	\$ 88,701,728
Federal Revenues	45,245,810	50,512,568	44,222,861	43,465,466
Other State Revenues	10,255,800	13,793,484	12,502,182	12,537,656
Other Local Revenues	29,736,707	29,624,054	36,260,590	35,626,601
Other Financing Sources/Transfers In	-	-	-	-
Contributions	3,443,857	2,384,512	2,068,254	2,425,983
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 165,628,196	\$ 177,420,548	\$ 181,108,580	\$ 182,757,434
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 41,071,070	\$ 44,919,511	\$ 44,685,173	\$ 45,046,107
Step & Column Adjustments			438,356	421,814
Other Adjustments			(77,422)	-
Total Certificated Salaries	\$ 41,071,070	\$ 44,919,511	\$ 45,046,107	\$ 45,467,921
Classified Salaries				
Base Salaries	\$ 36,903,733	\$ 39,641,265	\$ 39,285,904	\$ 40,798,365
Step & Column Adjustments			388,301	378,433
Other Adjustments			1,224,160	-
Total Classified Salaries	\$ 36,903,733	\$ 39,641,265	\$ 40,898,365	\$ 41,176,798
Employee Benefits	\$ 37,534,022	\$ 42,268,592	\$ 45,854,529	\$ 48,446,034
Books & Supplies	2,105,698	6,666,586	4,906,692	4,296,273
Services & Other Operating Expenses	27,559,127	34,680,662	26,332,572	24,658,470
Capital Outlay	858,156	3,635,525	114,044	103,919
Other Outgo	3,732,745	5,497,754	1,930,943	2,003,373
Direct Support/Indirect Costs	10,596,292	13,854,335	15,203,381	15,790,586
Other Financing Uses/Transfers Out	1,609,669	1,605,797	1,131,884	1,171,884
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 161,970,512	\$ 192,770,027	\$ 181,418,517	\$ 183,115,258
NET INCREASE/(DECREASE) IN FUND BALANCE	3,657,684	(15,349,479)	(309,937)	(357,824)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2017/18 FIRST INTERIM**

	Unaudited Actual 2016/17	First Interim Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
BEGINNING FUND BALANCE	\$ 13,878,769	\$ 17,536,453	\$ 2,186,974	\$ 1,877,037
ENDING FUND BALANCE	\$ 17,536,453	\$ 2,186,974	\$ 1,877,037	\$ 1,519,213
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	134	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	17,536,319	2,186,974	1,877,037	1,519,213
Total Assignments	\$ 17,536,453	\$ 2,186,974	\$ 1,877,037	\$ 1,519,213
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Unassigned Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 17,536,453	\$ 2,186,974	\$ 1,877,037	\$ 1,519,213

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2017/18 FIRST INTERIM

	Unaudited Actual 2016/17	First Interim Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 137,300,050	\$ 144,241,595	\$ 149,313,091	\$ 151,981,184
Federal Revenues	45,318,070	50,512,568	44,222,861	43,465,466
Other State Revenues	11,273,068	14,708,643	13,239,190	13,280,175
Other Local Revenues	43,079,250	39,996,668	49,071,883	48,899,628
Other Financing Sources/Transfers In	1,603,783	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 238,574,222	\$ 249,459,474	\$ 255,847,025	\$ 257,626,453
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 50,653,207	\$ 54,412,109	\$ 54,146,571	\$ 53,767,714
Step & Column Adjustments			531,269	494,579
Other Adjustments			(910,126)	-
Total Certificated Salaries	\$ 50,653,207	\$ 54,412,109	\$ 53,767,714	\$ 54,262,293
Classified Salaries				
Base Salaries	\$ 60,591,198	\$ 64,203,908	\$ 63,838,330	\$ 65,848,325
Step & Column Adjustments			633,899	614,812
Other Adjustments			1,476,096	-
Total Classified Salaries	\$ 60,591,198	\$ 64,203,908	\$ 65,948,325	\$ 66,463,137
Employee Benefits	\$ 51,376,288	\$ 56,247,144	\$ 60,655,549	\$ 64,354,838
Books & Supplies	3,516,318	9,547,509	7,105,581	6,335,936
Services & Other Operating Expenses	37,042,157	47,250,481	35,695,559	33,596,393
Capital Outlay	3,466,106	13,732,810	5,541,798	2,786,312
Other Outgo	23,045,717	28,564,146	26,493,475	26,649,735
Direct Support/Indirect Costs	(566,176)	(661,298)	(920,805)	(907,592)
Other Financing Uses/Transfers Out	3,519,353	2,983,335	2,188,742	2,237,242
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 232,644,168	\$ 276,280,144	\$ 256,475,938	\$ 255,778,294
NET INCREASE/(DECREASE) IN FUND BALANCE	5,930,054	(26,820,670)	(628,913)	1,848,159

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2017/18 FIRST INTERIM**

	Unaudited Actual 2016/17	First Interim Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
BEGINNING FUND BALANCE	\$ 83,892,570	\$ 89,822,624	\$ 63,001,954	\$ 62,373,041
ENDING FUND BALANCE	\$ 89,822,624	\$ 63,001,954	\$ 62,373,041	\$ 64,221,200
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	110,912	34,334	34,334	34,334
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	10,067,177	6,569,257	9,042,017	11,507,800
Redevelopment Funds (RDA)	9,494,723	4,092,350	1,361,341	1,833,080
Increase in Restricted Maintenance Account Contribution from RDA	-	21,528	-	-
Deferred Maintenance (FMP)	4,333,424	3,642,763	3,642,763	3,642,763
Technology Services	9,606,173	5,753,641	6,461,641	7,169,641
Vacation Liability	2,439,557	2,429,340	2,429,340	2,429,340
Cafeteria Profit Sharing	104,201	-	-	-
ROP/JPA MOU (2017/18)	926,799	-	-	-
Return of Excess Property Tax	22,139,593	24,615,408	24,646,362	24,646,362
First 5 Carryover	80,794	-	-	-
Educare Carryover	161,995	-	-	-
Carryover of Unspent Funds	18,148,120	2,186,974	1,877,037	1,519,213
Total Assignments	\$ 77,814,468	\$ 49,546,595	\$ 49,695,835	\$ 52,983,533
b) Reserve:				
Reserve for Economic Uncertainties	\$ 9,305,767	\$ 11,051,206	\$ 10,259,038	\$ 10,231,132
Unassigned Reserve	2,702,389	2,404,153	2,418,168	1,006,535
Total Reserve (\$)	\$ 12,008,156	\$ 13,455,359	\$ 12,677,206	\$ 11,237,667
Total Reserve (%)	5.16%	4.87%	4.94%	4.39%
ENDING FUND BALANCE (a + b)	\$ 89,822,624	\$ 63,001,954	\$ 62,373,041	\$ 64,221,200

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 sections 33129 and 42130.

Signed: Mary Ann Deaton
County Superintendent or Designee

Date: 12/14/17

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 13, 2017

Signed: Mary Ann Deaton
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not 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: Laurie Sauro

Telephone: 408 453-6623

Title: Director, Internal Business Services

E-mail: Laurie_Sauro@sccoe.org

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	63,041,712.00	63,135,665.00	13,140,073.68	63,135,665.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	417,356.94	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	685,615.00	915,159.00	20,110.40	915,159.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,749,604.00	10,372,614.00	5,600,791.17	10,372,614.00	0.00	0.0%
5) TOTAL, REVENUES			72,476,931.00	74,423,438.00	19,178,332.19	74,423,438.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,862,971.00	9,492,598.00	3,049,906.80	9,492,598.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,525,938.00	24,562,643.00	7,987,035.20	24,562,643.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,192,933.00	13,978,552.00	4,432,394.72	13,978,552.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,745,868.00	2,880,923.00	223,309.26	2,880,923.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,125,443.00	12,569,819.00	5,174,993.69	12,569,819.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,664,125.00	10,097,285.00	716,536.98	10,097,285.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	22,835,276.00	23,066,392.00	11,259,601.00	23,066,392.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,920,977.00)	(14,515,633.00)	(3,092,004.18)	(14,515,633.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			82,031,577.00	82,132,579.00	29,751,773.47	82,132,579.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,554,646.00)	(7,709,141.00)	(10,573,441.28)	(7,709,141.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	402,138.00	1,377,538.00	975,400.00	1,377,538.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,382,877.00)	(2,384,512.00)	23,144.35	(2,384,512.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,785,015.00)	(3,762,050.00)	(952,255.65)	(3,762,050.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,339,661.00)	(11,471,191.00)	(11,525,696.93)	(11,471,191.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	72,286,171.28	72,286,171.28		72,286,171.28	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)			72,286,171.28	72,286,171.28		72,286,171.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,286,171.28	72,286,171.28		72,286,171.28		
2) Ending Balance, June 30 (E + F1e)			59,946,510.28	60,814,980.28		60,814,980.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	34,334.00		34,334.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	48,785,799.00	47,300,287.00		47,300,287.00		
Redevelopment Funds (RDA)	0000	9780	4,113,878.00					
Board Designated Legal	0000	9780	176,000.00					
Deferred Maintenance (FMP)	0000	9780	3,642,763.00					
Facilities	0000	9780	6,021,622.00					
Technology Services	0000	9780	6,979,775.00					
Vacation Liability	0000	9780	2,439,557.00					
Cafeteria Profit Sharing	0000	9780	104,201.00					
Excess Taxes	0000	9780	24,615,408.00					
Carryover of Unspent Funds	0000	9780	611,801.00					
First 5 Carryover	0000	9780	80,794.00					
Board Designation (Legal)	0000	9780		176,000.00				
Facilities	0000	9780		6,569,257.00				
Redevelopment Funds (RDA)	0000	9780		4,092,350.00				
Technology Services	0000	9780		5,753,641.00				
Deferred Maintenance (FMP)	0000	9780		3,642,763.00				
Vacation Liability	0000	9780		2,429,340.00				
Excess Tax	0000	9780		24,615,408.00				
Increase in RMA Contribution from RD,	0000	9780		21,528.00				
Redevelopment Funds (RDA)	0000	9780				4,092,350.00		
Board Designated Legal	0000	9780				176,000.00		
Deferred Maintenance (FMP)	0000	9780				3,642,763.00		
Facilities	0000	9780				6,569,257.00		
Technology Services	0000	9780				5,753,641.00		
Vacation Liability	0000	9780				2,429,340.00		
Excess Taxes	0000	9780				24,615,408.00		
Increase in RMA Contribution from RD,	0000	9780				21,528.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,058,269.00	11,051,206.00		11,051,206.00		
Unassigned/Unappropriated Amount		9790	1,102,442.28	2,404,153.28		2,404,153.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,436,814.00	5,469,293.00	1,480,974.00	5,469,293.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	69,800.00	72,800.00	14,139.00	72,800.00	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	694,098.00	694,098.00	0.00	694,098.00	0.00	0.0%
Timber Yield Tax		8022	10.00	10.00	0.00	10.00	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	127,859,271.00	127,859,271.00	0.00	127,859,271.00	0.00	0.0%
Unsecured Roll Taxes		8042	9,990,750.00	9,990,750.00	9,513,349.22	9,990,750.00	0.00	0.0%
Prior Years' Taxes		8043	617.00	617.00	20.97	617.00	0.00	0.0%
Supplemental Taxes		8044	4,053,000.00	4,053,000.00	990,102.76	4,053,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,451,930.00	8,451,930.00	1,125,055.46	8,451,930.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	66.54	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	(33.27)	0.00	0.00	0.0%
Subtotal, LCFF Sources			156,556,290.00	156,591,769.00	13,123,674.68	156,591,769.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	354,035.00	412,509.00	16,399.00	412,509.00	0.00	0.0%
Property Taxes Transfers		8097	(93,868,613.00)	(93,868,613.00)	0.00	(93,868,613.00)	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			63,041,712.00	63,135,665.00	13,140,073.68	63,135,665.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	417,356.94	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	417,356.94	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	349,487.00	571,265.00	0.00	571,265.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	240,628.00	241,712.00	13,428.40	241,712.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	95,500.00	102,182.00	6,682.00	102,182.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			685,615.00	915,159.00	20,110.40	915,159.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,375,000.00	1,375,000.00	0.00	1,375,000.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	100,000.00	100,000.00	63,848.22	100,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	487,286.00	487,286.00	0.02	487,286.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,260,121.00	4,260,121.00	4,058,912.90	4,260,121.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	164,600.00	1,582,850.00	634,776.92	1,582,850.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	33.27	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,845,319.00	2,050,079.00	843,219.84	2,050,079.00	0.00	0.0%
Tuition		8710	517,278.00	517,278.00	0.00	517,278.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,749,604.00	10,372,614.00	5,600,791.17	10,372,614.00	0.00	0.0%
TOTAL, REVENUES			72,476,931.00	74,423,438.00	19,178,332.19	74,423,438.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	4,030,083.00	3,718,823.00	1,237,042.52	3,718,823.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	207,748.00	207,553.00	76,598.08	207,553.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,586,337.00	5,480,909.00	1,700,406.15	5,480,909.00	0.00	0.0%
Other Certificated Salaries		1900	38,803.00	85,313.00	35,860.05	85,313.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,862,971.00	9,492,598.00	3,049,906.80	9,492,598.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	502,234.00	422,166.00	140,296.54	422,166.00	0.00	0.0%
Classified Support Salaries		2200	2,900,975.00	2,914,237.00	934,519.13	2,914,237.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	8,026,144.00	8,044,513.00	2,712,476.49	8,044,513.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,413,054.00	12,533,545.00	3,969,838.35	12,533,545.00	0.00	0.0%
Other Classified Salaries		2900	683,531.00	648,182.00	229,904.69	648,182.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,525,938.00	24,562,643.00	7,987,035.20	24,562,643.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,405,539.00	1,319,667.00	409,055.26	1,319,667.00	0.00	0.0%
PERS		3201-3202	3,837,778.00	3,789,647.00	1,166,654.74	3,789,647.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,979,580.00	1,970,422.00	627,753.67	1,970,422.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,137,931.00	5,075,096.00	1,595,386.84	5,075,096.00	0.00	0.0%
Unemployment Insurance		3501-3502	17,215.00	17,226.00	5,393.05	17,226.00	0.00	0.0%
Workers' Compensation		3601-3602	629,582.00	622,284.00	189,470.80	622,284.00	0.00	0.0%
OPEB, Allocated		3701-3702	518,250.00	511,292.00	181,521.80	511,292.00	0.00	0.0%
OPEB, Active Employees		3751-3752	667,058.00	645,076.00	229,397.31	645,076.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	27,842.00	27,761.25	27,842.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,192,933.00	13,978,552.00	4,432,394.72	13,978,552.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	122,497.00	117,597.00	3,310.37	117,597.00	0.00	0.0%
Books and Other Reference Materials		4200	100,167.00	104,942.00	16,345.39	104,942.00	0.00	0.0%
Materials and Supplies		4300	1,288,391.00	1,399,615.00	168,974.96	1,399,615.00	0.00	0.0%
Noncapitalized Equipment		4400	1,221,646.00	1,245,602.00	32,665.02	1,245,602.00	0.00	0.0%
Food		4700	13,167.00	13,167.00	2,013.52	13,167.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,745,868.00	2,880,923.00	223,309.26	2,880,923.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	655,046.00	726,316.00	154,831.30	726,316.00	0.00	0.0%
Dues and Memberships		5300	218,688.00	218,676.00	156,516.84	218,676.00	0.00	0.0%
Insurance		5400-5450	1,095,888.00	1,095,888.00	2,499,022.77	1,095,888.00	0.00	0.0%
Operations and Housekeeping Services		5500	893,445.00	909,320.00	380,595.36	909,320.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,005,652.00	1,028,259.00	121,458.05	1,028,259.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,472,404.00)	(1,585,973.00)	(284,427.31)	(1,585,973.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(31,000.00)	(42,400.00)	(4,503.83)	(42,400.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,156,404.00	9,488,731.00	1,995,145.77	9,488,731.00	0.00	0.0%
Communications		5900	603,724.00	731,002.00	156,354.74	731,002.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,125,443.00	12,569,819.00	5,174,993.69	12,569,819.00	0.00	0.0%

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CAPITAL OUTLAY								
Land		6100	125,000.00	127,800.00	10,060.00	127,800.00	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	8,056,364.00	7,232,564.00	665,694.31	7,232,564.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	755,677.00	1,911,607.00	0.01	1,911,607.00	0.00	0.0%
Equipment Replacement		6500	727,084.00	825,314.00	40,782.66	825,314.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,664,125.00	10,097,285.00	716,536.98	10,097,285.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	926,799.00	926,799.00	189,804.50	926,799.00	0.00	0.0%
All Other Transfers Out to All Others		7299	20,933,077.00	22,139,593.00	11,069,796.50	22,139,593.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	270,400.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	705,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,835,276.00	23,066,392.00	11,259,601.00	23,066,392.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(12,277,678.00)	(13,854,335.00)	(2,937,580.02)	(13,854,335.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(643,299.00)	(661,298.00)	(154,424.16)	(661,298.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,920,977.00)	(14,515,633.00)	(3,092,004.18)	(14,515,633.00)	0.00	0.0%
TOTAL, EXPENDITURES			82,031,577.00	82,132,579.00	29,751,773.47	82,132,579.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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	295,213.00	295,213.00	0.00	295,213.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	106,925.00	1,082,325.00	975,400.00	1,082,325.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			402,138.00	1,377,538.00	975,400.00	1,377,538.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,135,437.00)	(3,137,072.00)	23,144.35	(3,137,072.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	752,560.00	752,560.00	0.00	752,560.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,382,877.00)	(2,384,512.00)	23,144.35	(2,384,512.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,785,015.00)	(3,762,050.00)	(952,255.65)	(3,762,050.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	81,105,930.00	81,105,930.00	0.00	81,105,930.00	0.00	0.0%
2) Federal Revenue		8100-8299	44,057,269.00	50,512,568.00	4,805,843.89	50,512,568.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,482,202.00	13,793,484.00	623,154.83	13,793,484.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,353,097.00	29,624,054.00	3,677,115.32	29,624,054.00	0.00	0.0%
5) TOTAL, REVENUES			164,998,498.00	175,036,036.00	9,106,114.04	175,036,036.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,854,488.00	44,919,511.00	13,709,742.85	44,919,511.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,778,116.00	39,641,265.00	12,786,835.52	39,641,265.00	0.00	0.0%
3) Employee Benefits		3000-3999	41,427,553.00	42,268,592.00	11,896,969.49	42,268,592.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,939,462.00	6,666,586.00	852,539.86	6,666,586.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,043,312.00	34,680,662.00	3,930,608.61	34,680,662.00	0.00	0.0%
6) Capital Outlay		6000-6999	504,814.00	3,635,525.00	155,090.49	3,635,525.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,163,042.00	5,497,754.00	(136,833.96)	5,497,754.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,277,678.00	13,854,335.00	2,937,580.02	13,854,335.00	0.00	0.0%
9) TOTAL, EXPENDITURES			166,988,465.00	191,164,230.00	46,132,532.88	191,164,230.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,989,967.00)	(16,128,194.00)	(37,026,418.84)	(16,128,194.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,034,554.00	1,605,797.00	484,603.06	1,605,797.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,382,877.00	2,384,512.00	(23,144.35)	2,384,512.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			348,323.00	778,715.00	(507,747.41)	778,715.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,641,644.00)	(15,349,479.00)	(37,534,166.25)	(15,349,479.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,536,452.51	17,536,452.51		17,536,452.51	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)			17,536,452.51	17,536,452.51		17,536,452.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,536,452.51	17,536,452.51		17,536,452.51		
2) Ending Balance, June 30 (E + F1e)			15,894,808.51	2,186,973.51		2,186,973.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	15,894,808.51	2,186,974.39		2,186,974.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.88)		(0.88)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	81,105,930.00	81,105,930.00	0.00	81,105,930.00	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			81,105,930.00	81,105,930.00	0.00	81,105,930.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,571,879.00	2,572,580.00	(397,386.72)	2,572,580.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,427,486.00	1,681,029.00	(488,969.16)	1,681,029.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	310,000.00	369,222.00	219,289.00	369,222.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,370,433.00	2,548,003.00	477,583.83	2,548,003.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	357,531.00	763,481.00	216,108.80	763,481.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	32,126.00	32,170.00	7,850.15	32,170.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	38,231.00	109,363.00	14,178.83	109,363.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	10,221,807.00	10,516,396.00	(141,763.37)	10,516,396.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	14,189.00	35,613.19	14,189.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	27,727,776.00	31,906,135.00	4,863,339.34	31,906,135.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			44,057,269.00	50,512,568.00	4,805,843.89	50,512,568.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,883,933.00	3,883,933.00	194,441.50	3,883,933.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,333,712.00	3,333,712.00	948,000.00	3,333,712.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	75,196.00	75,535.00	0.00	75,535.00	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	218,638.00	0.00	218,638.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	212,225.00	212,225.26	212,225.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	156,852.00	1,771,613.00	827.32	1,771,613.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	100,348.00	100,348.00	0.00	100,348.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,932,161.00	4,197,480.00	(732,339.25)	4,197,480.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,482,202.00	13,793,484.00	623,154.83	13,793,484.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	29,400.00	29,400.00	17,970.64	29,400.00	0.00	0.0%
All Other Sales		8639	102,900.00	104,700.00	21,618.99	104,700.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,263,121.00	1,449,848.00	389,794.31	1,449,848.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,470,828.00	6,197,828.00	1,296,886.07	6,197,828.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,318,014.00	3,664,894.00	1,318,281.11	3,664,894.00	0.00	0.0%
Tuition		8710	3,105,453.00	3,105,453.00	640,251.64	3,105,453.00	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	15,063,381.00	15,071,931.00	(7,687.44)	15,071,931.00	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								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,353,097.00	29,624,054.00	3,677,115.32	29,624,054.00	0.00	0.0%
TOTAL, REVENUES			164,998,498.00	175,036,036.00	9,106,114.04	175,036,036.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	28,365,231.00	28,650,874.00	8,802,083.14	28,650,874.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,387,817.00	9,562,970.00	2,993,648.05	9,562,970.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,417,938.00	5,613,650.00	1,744,803.96	5,613,650.00	0.00	0.0%
Other Certificated Salaries		1900	683,502.00	1,092,017.00	169,207.70	1,092,017.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,854,488.00	44,919,511.00	13,709,742.85	44,919,511.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,780,827.00	22,636,015.00	7,454,596.48	22,636,015.00	0.00	0.0%
Classified Support Salaries		2200	8,605,490.00	9,099,786.00	3,001,524.82	9,099,786.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,427,700.00	2,449,760.00	778,160.49	2,449,760.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,946,251.00	4,112,637.00	1,304,155.15	4,112,637.00	0.00	0.0%
Other Classified Salaries		2900	1,017,848.00	1,343,067.00	248,398.58	1,343,067.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,778,116.00	39,641,265.00	12,786,835.52	39,641,265.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,257,194.00	9,351,900.00	1,857,280.42	9,351,900.00	0.00	0.0%
PERS		3201-3202	5,755,370.00	5,936,108.00	1,779,816.54	5,936,108.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,589,066.00	3,767,803.00	1,150,727.21	3,767,803.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,309,567.00	15,576,134.00	4,795,821.20	15,576,134.00	0.00	0.0%
Unemployment Insurance		3501-3502	40,754.00	42,114.00	12,880.38	42,114.00	0.00	0.0%
Workers' Compensation		3601-3602	3,939,219.00	4,031,056.00	1,041,673.09	4,031,056.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,546,193.00	1,555,238.00	550,392.78	1,555,238.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,990,190.00	2,008,205.00	708,374.12	2,008,205.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	34.00	3.75	34.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,427,553.00	42,268,592.00	11,896,969.49	42,268,592.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,281.00	43,989.00	19,427.52	43,989.00	0.00	0.0%
Books and Other Reference Materials		4200	128,659.00	155,054.00	11,748.41	155,054.00	0.00	0.0%
Materials and Supplies		4300	2,401,042.00	4,838,158.00	584,015.63	4,838,158.00	0.00	0.0%
Noncapitalized Equipment		4400	367,491.00	1,417,022.00	216,005.03	1,417,022.00	0.00	0.0%
Food		4700	28,989.00	212,363.00	21,343.27	212,363.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,939,462.00	6,666,586.00	852,539.86	6,666,586.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,947,495.00	15,609,003.00	1,613,805.22	15,609,003.00	0.00	0.0%
Travel and Conferences		5200	716,230.00	1,090,827.00	136,065.13	1,090,827.00	0.00	0.0%
Dues and Memberships		5300	19,075.00	26,518.00	10,255.00	26,518.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,195,355.00	1,262,118.00	198,167.69	1,262,118.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,389,338.00	1,850,377.00	325,940.64	1,850,377.00	0.00	0.0%
Transfers of Direct Costs		5710	1,472,404.00	1,585,973.00	284,427.31	1,585,973.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	197,834.00	197,834.00	13,767.79	197,834.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,808,221.00	12,752,153.00	1,278,423.58	12,752,153.00	0.00	0.0%
Communications		5900	297,360.00	305,859.00	69,756.25	305,859.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,043,312.00	34,680,662.00	3,930,608.61	34,680,662.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	7,000.00	0.00	7,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	290,814.00	3,269,213.00	132,149.30	3,269,213.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	84,000.00	229,312.00	12,758.89	229,312.00	0.00	0.0%
Equipment Replacement		6500	130,000.00	130,000.00	10,182.30	130,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			504,814.00	3,635,525.00	155,090.49	3,635,525.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	648,328.00	648,328.00	0.00	648,328.00	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	310,000.00	587,860.00	59,222.00	587,860.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,204,714.00	4,261,566.00	(196,055.96)	4,261,566.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,163,042.00	5,497,754.00	(136,833.96)	5,497,754.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	12,277,678.00	13,854,335.00	2,937,580.02	13,854,335.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,277,678.00	13,854,335.00	2,937,580.02	13,854,335.00	0.00	0.0%
TOTAL, EXPENDITURES			166,988,465.00	191,164,230.00	46,132,532.88	191,164,230.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,569,572.00	1,569,572.00	484,603.06	1,569,572.00	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	36,225.00	36,225.00	0.00	36,225.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	428,757.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,034,554.00	1,605,797.00	484,603.06	1,605,797.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,135,437.00	3,137,072.00	(23,144.35)	3,137,072.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(752,560.00)	(752,560.00)	0.00	(752,560.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,382,877.00	2,384,512.00	(23,144.35)	2,384,512.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			348,323.00	778,715.00	(507,747.41)	778,715.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	144,147,642.00	144,241,595.00	13,140,073.68	144,241,595.00	0.00	0.0%
2) Federal Revenue		8100-8299	44,057,269.00	50,512,568.00	5,223,200.83	50,512,568.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,167,817.00	14,708,643.00	643,265.23	14,708,643.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,102,701.00	39,996,668.00	9,277,906.49	39,996,668.00	0.00	0.0%
5) TOTAL, REVENUES			237,475,429.00	249,459,474.00	28,284,446.23	249,459,474.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,717,459.00	54,412,109.00	16,759,649.65	54,412,109.00	0.00	0.0%
2) Classified Salaries		2000-2999	62,304,054.00	64,203,908.00	20,773,870.72	64,203,908.00	0.00	0.0%
3) Employee Benefits		3000-3999	55,620,486.00	56,247,144.00	16,329,364.21	56,247,144.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,685,330.00	9,547,509.00	1,075,849.12	9,547,509.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,168,755.00	47,250,481.00	9,105,602.30	47,250,481.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,168,939.00	13,732,810.00	871,627.47	13,732,810.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,998,318.00	28,564,146.00	11,122,767.04	28,564,146.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(643,299.00)	(661,298.00)	(154,424.16)	(661,298.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			249,020,042.00	273,296,809.00	75,884,306.35	273,296,809.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,544,613.00)	(23,837,335.00)	(47,599,860.12)	(23,837,335.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,436,692.00	2,983,335.00	1,460,003.06	2,983,335.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,436,692.00)	(2,983,335.00)	(1,460,003.06)	(2,983,335.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,981,305.00)	(26,820,670.00)	(49,059,863.18)	(26,820,670.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,822,623.79	89,822,623.79		89,822,623.79	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)			89,822,623.79	89,822,623.79		89,822,623.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,822,623.79	89,822,623.79		89,822,623.79		
2) Ending Balance, June 30 (E + F1e)			75,841,318.79	63,001,953.79		63,001,953.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	34,334.00		34,334.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	15,894,808.51	2,186,974.39		2,186,974.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	48,785,799.00	47,300,287.00		47,300,287.00		
Redevelopment Funds (RDA)	0000	9780	4,113,878.00					
Board Designated Legal	0000	9780	176,000.00					
Deferred Maintenance (FMP)	0000	9780	3,642,763.00					
Facilities	0000	9780	6,021,622.00					
Technology Services	0000	9780	6,979,775.00					
Vacation Liability	0000	9780	2,439,557.00					
Cafeteria Profit Sharing	0000	9780	104,201.00					
Excess Taxes	0000	9780	24,615,408.00					
Carryover of Unspent Funds	0000	9780	611,801.00					
First 5 Carryover	0000	9780	80,794.00					
Board Designation (Legal)	0000	9780		176,000.00				
Facilities	0000	9780		6,569,257.00				
Redevelopment Funds (RDA)	0000	9780		4,092,350.00		4,092,350.00		
Technology Services	0000	9780		5,753,641.00		5,753,641.00		
Deferred Maintenance (FMP)	0000	9780		3,642,763.00		3,642,763.00		
Vacation Liability	0000	9780		2,429,340.00		2,429,340.00		
Excess Tax	0000	9780		24,615,408.00		24,615,408.00		
Increase in RMA Contribution from RD,	0000	9780		21,528.00		21,528.00		
Redevelopment Funds (RDA)	0000	9780				4,092,350.00		
Board Designated Legal	0000	9780				176,000.00		
Deferred Maintenance (FMP)	0000	9780				3,642,763.00		
Facilities	0000	9780				6,569,257.00		
Technology Services	0000	9780				5,753,641.00		
Vacation Liability	0000	9780				2,429,340.00		
Excess Taxes	0000	9780				24,615,408.00		
Increase in RMA Contribution from RD,	0000	9780				21,528.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,058,269.00	11,051,206.00		11,051,206.00		
Unassigned/Unappropriated Amount		9790	1,102,442.28	2,404,152.40		2,404,152.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,436,814.00	5,469,293.00	1,480,974.00	5,469,293.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	69,800.00	72,800.00	14,139.00	72,800.00	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	694,098.00	694,098.00	0.00	694,098.00	0.00	0.0%
Timber Yield Tax		8022	10.00	10.00	0.00	10.00	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	127,859,271.00	127,859,271.00	0.00	127,859,271.00	0.00	0.0%
Unsecured Roll Taxes		8042	9,990,750.00	9,990,750.00	9,513,349.22	9,990,750.00	0.00	0.0%
Prior Years' Taxes		8043	617.00	617.00	20.97	617.00	0.00	0.0%
Supplemental Taxes		8044	4,053,000.00	4,053,000.00	990,102.76	4,053,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,451,930.00	8,451,930.00	1,125,055.46	8,451,930.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	66.54	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	(33.27)	0.00	0.00	0.0%
Subtotal, LCFF Sources			156,556,290.00	156,591,769.00	13,123,674.68	156,591,769.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	354,035.00	412,509.00	16,399.00	412,509.00	0.00	0.0%
Property Taxes Transfers		8097	(12,762,683.00)	(12,762,683.00)	0.00	(12,762,683.00)	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			144,147,642.00	144,241,595.00	13,140,073.68	144,241,595.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,571,879.00	2,572,580.00	(397,386.72)	2,572,580.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,427,486.00	1,681,029.00	(488,969.16)	1,681,029.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	310,000.00	369,222.00	219,289.00	369,222.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,370,433.00	2,548,003.00	477,583.83	2,548,003.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	357,531.00	763,481.00	216,108.80	763,481.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	32,126.00	32,170.00	7,850.15	32,170.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	38,231.00	109,363.00	14,178.83	109,363.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	10,221,807.00	10,516,396.00	(141,763.37)	10,516,396.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	14,189.00	35,613.19	14,189.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	27,727,776.00	31,906,135.00	5,280,696.28	31,906,135.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			44,057,269.00	50,512,568.00	5,223,200.83	50,512,568.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,883,933.00	3,883,933.00	194,441.50	3,883,933.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,333,712.00	3,333,712.00	948,000.00	3,333,712.00	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	349,487.00	571,265.00	0.00	571,265.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	315,824.00	317,247.00	13,428.40	317,247.00	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	218,638.00	0.00	218,638.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	212,225.00	212,225.26	212,225.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	156,852.00	1,771,613.00	827.32	1,771,613.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	100,348.00	100,348.00	0.00	100,348.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,027,661.00	4,299,662.00	(725,657.25)	4,299,662.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,167,817.00	14,708,643.00	643,265.23	14,708,643.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,375,000.00	1,375,000.00	0.00	1,375,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	29,400.00	29,400.00	17,970.64	29,400.00	0.00	0.0%
All Other Sales		8639	202,900.00	204,700.00	85,467.21	204,700.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	487,286.00	487,286.00	0.02	487,286.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,523,242.00	5,709,969.00	4,448,707.21	5,709,969.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,635,428.00	7,780,678.00	1,931,662.99	7,780,678.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	33.27	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,163,333.00	5,714,973.00	2,161,500.95	5,714,973.00	0.00	0.0%
Tuition		8710	3,622,731.00	3,622,731.00	640,251.64	3,622,731.00	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	15,063,381.00	15,071,931.00	(7,687.44)	15,071,931.00	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								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,102,701.00	39,996,668.00	9,277,906.49	39,996,668.00	0.00	0.0%
TOTAL, REVENUES			237,475,429.00	249,459,474.00	28,284,446.23	249,459,474.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	32,395,314.00	32,369,697.00	10,039,125.66	32,369,697.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,595,565.00	9,770,523.00	3,070,246.13	9,770,523.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,004,275.00	11,094,559.00	3,445,210.11	11,094,559.00	0.00	0.0%
Other Certificated Salaries		1900	722,305.00	1,177,330.00	205,067.75	1,177,330.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			53,717,459.00	54,412,109.00	16,759,649.65	54,412,109.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	22,283,061.00	23,058,181.00	7,594,893.02	23,058,181.00	0.00	0.0%
Classified Support Salaries		2200	11,506,465.00	12,014,023.00	3,936,043.95	12,014,023.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,453,844.00	10,494,273.00	3,490,636.98	10,494,273.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,359,305.00	16,646,182.00	5,273,993.50	16,646,182.00	0.00	0.0%
Other Classified Salaries		2900	1,701,379.00	1,991,249.00	478,303.27	1,991,249.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			62,304,054.00	64,203,908.00	20,773,870.72	64,203,908.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,662,733.00	10,671,567.00	2,266,335.68	10,671,567.00	0.00	0.0%
PERS		3201-3202	9,593,148.00	9,725,755.00	2,946,471.28	9,725,755.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,568,646.00	5,738,225.00	1,778,480.88	5,738,225.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,447,498.00	20,651,230.00	6,391,208.04	20,651,230.00	0.00	0.0%
Unemployment Insurance		3501-3502	57,969.00	59,340.00	18,273.43	59,340.00	0.00	0.0%
Workers' Compensation		3601-3602	4,568,801.00	4,653,340.00	1,231,143.89	4,653,340.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,064,443.00	2,066,530.00	731,914.58	2,066,530.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,657,248.00	2,653,281.00	937,771.43	2,653,281.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	27,876.00	27,765.00	27,876.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			55,620,486.00	56,247,144.00	16,329,364.21	56,247,144.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	135,778.00	161,586.00	22,737.89	161,586.00	0.00	0.0%
Books and Other Reference Materials		4200	228,826.00	259,996.00	28,093.80	259,996.00	0.00	0.0%
Materials and Supplies		4300	3,689,433.00	6,237,773.00	752,990.59	6,237,773.00	0.00	0.0%
Noncapitalized Equipment		4400	1,589,137.00	2,662,624.00	248,670.05	2,662,624.00	0.00	0.0%
Food		4700	42,156.00	225,530.00	23,356.79	225,530.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,685,330.00	9,547,509.00	1,075,849.12	9,547,509.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,947,495.00	15,609,003.00	1,613,805.22	15,609,003.00	0.00	0.0%
Travel and Conferences		5200	1,371,276.00	1,817,143.00	290,896.43	1,817,143.00	0.00	0.0%
Dues and Memberships		5300	237,763.00	245,194.00	166,771.84	245,194.00	0.00	0.0%
Insurance		5400-5450	1,095,888.00	1,095,888.00	2,499,022.77	1,095,888.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,088,800.00	2,171,438.00	578,763.05	2,171,438.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,394,990.00	2,878,636.00	447,398.69	2,878,636.00	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	166,834.00	155,434.00	9,263.96	155,434.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,964,625.00	22,240,884.00	3,273,569.35	22,240,884.00	0.00	0.0%
Communications		5900	901,084.00	1,036,861.00	226,110.99	1,036,861.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,168,755.00	47,250,481.00	9,105,602.30	47,250,481.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	125,000.00	134,800.00	10,060.00	134,800.00	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	8,347,178.00	10,501,777.00	797,843.61	10,501,777.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	839,677.00	2,140,919.00	12,758.90	2,140,919.00	0.00	0.0%
Equipment Replacement		6500	857,084.00	955,314.00	50,964.96	955,314.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,168,939.00	13,732,810.00	871,627.47	13,732,810.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	648,328.00	648,328.00	0.00	648,328.00	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	310,000.00	587,860.00	59,222.00	587,860.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	926,799.00	926,799.00	189,804.50	926,799.00	0.00	0.0%
All Other Transfers Out to All Others		7299	22,137,791.00	26,401,159.00	10,873,740.54	26,401,159.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	270,400.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	705,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,998,318.00	28,564,146.00	11,122,767.04	28,564,146.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(643,299.00)	(661,298.00)	(154,424.16)	(661,298.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(643,299.00)	(661,298.00)	(154,424.16)	(661,298.00)	0.00	0.0%
TOTAL, EXPENDITURES			249,020,042.00	273,296,809.00	75,884,306.35	273,296,809.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,569,572.00	1,569,572.00	484,603.06	1,569,572.00	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	331,438.00	331,438.00	0.00	331,438.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	535,682.00	1,082,325.00	975,400.00	1,082,325.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,436,692.00	2,983,335.00	1,460,003.06	2,983,335.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,436,692.00)	(2,983,335.00)	(1,460,003.06)	(2,983,335.00)	0.00	0.0%

Resource	Description	2017-18 Projected Year Totals
6230	California Clean Energy Jobs Act	0.40
6264	Educator Effectiveness (15-16)	0.53
6500	Special Education	0.32
7810	Other Restricted State	0.40
8150	Ongoing & Major Maintenance Account (RM,	2,186,970.88
9010	Other Restricted Local	1.86
Total, Restricted Balance		<u>2,186,974.39</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,253,467.00	33,960,433.00	4,671,749.00	33,960,433.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,194,606.00	8,216,479.00	4,659,158.50	8,216,479.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,283,692.00	1,283,692.00	0.00	1,283,692.00	0.00	0.0%
5) TOTAL, REVENUES			37,731,765.00	43,460,604.00	9,330,907.50	43,460,604.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	37,731,765.00	43,460,604.00	9,299,659.50	43,460,604.00	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			37,731,765.00	43,460,604.00	9,299,659.50	43,460,604.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	31,248.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	31,248.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.20	0.20		0.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.20	0.20		0.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.20	0.20		0.20		
2) Ending Balance, June 30 (E + F1e)			0.20	0.20		0.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.20	0.20		0.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	28,253,467.00	33,960,433.00	4,671,749.00	33,960,433.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			28,253,467.00	33,960,433.00	4,671,749.00	33,960,433.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	(563,592.00)	(563,592.00)	221,244.50	(563,592.00)	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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%
Pass-Through Revenues from State Sources		8587	8,758,198.00	8,780,071.00	4,437,914.00	8,780,071.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,194,606.00	8,216,479.00	4,659,158.50	8,216,479.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	1,283,692.00	1,283,692.00	0.00	1,283,692.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,283,692.00	1,283,692.00	0.00	1,283,692.00	0.00	0.0%
TOTAL, REVENUES			37,731,765.00	43,460,604.00	9,330,907.50	43,460,604.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	37,011,665.00	42,740,504.00	9,109,663.00	42,740,504.00	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	720,100.00	720,100.00	189,996.50	720,100.00	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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,731,765.00	43,460,604.00	9,299,659.50	43,460,604.00	0.00	0.0%
TOTAL, EXPENDITURES			37,731,765.00	43,460,604.00	9,299,659.50	43,460,604.00		

Resource	Description	2017/18 Projected Year Totals
6500	Special Education	0.20
Total, Restricted Balance		<u>0.20</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	771,232.00	775,465.00	84,115.70	775,465.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,625,003.00	5,197,460.00	2,397,520.30	5,197,460.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,600.00	164,737.00	125,501.43	164,737.00	0.00	0.0%
5) TOTAL, REVENUES			5,449,835.00	6,137,662.00	2,607,137.43	6,137,662.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,597,345.00	1,632,487.00	485,624.44	1,632,487.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,741,879.00	1,780,831.00	567,220.64	1,780,831.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,781,432.00	1,795,080.00	539,906.50	1,795,080.00	0.00	0.0%
4) Books and Supplies		4000-4999	164,085.00	181,146.00	13,639.47	181,146.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,193,847.00	1,740,927.00	44,091.21	1,740,927.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	540,819.00	583,457.00	140,476.66	583,457.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,019,407.00	7,713,928.00	1,790,958.92	7,713,928.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,569,572.00)	(1,576,266.00)	816,178.51	(1,576,266.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,569,572.00	1,569,572.00	484,603.06	1,569,572.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,569,572.00	1,569,572.00	484,603.06	1,569,572.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(6,694.00)	1,300,781.57	(6,694.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,063.88	47,063.88		47,063.88	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,063.88	47,063.88		47,063.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,063.88	47,063.88		47,063.88		
2) Ending Balance, June 30 (E + F1e)			47,063.88	40,369.88		40,369.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			47,063.88	40,370.34		40,370.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	(0.46)		(0.46)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	771,232.00	775,465.00	84,115.70	775,465.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			771,232.00	775,465.00	84,115.70	775,465.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	4,508,413.00	4,508,413.00	1,895,282.00	4,508,413.00	0.00	0.0%
All Other State Revenue	All Other	8590	116,590.00	689,047.00	502,238.30	689,047.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,625,003.00	5,197,460.00	2,397,520.30	5,197,460.00	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%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	48,000.00	48,000.00	13,643.00	48,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,600.00	5,600.00	720.00	5,600.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	111,137.00	111,138.43	111,137.00	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			53,600.00	164,737.00	125,501.43	164,737.00	0.00	0.0%
TOTAL, REVENUES			5,449,835.00	6,137,662.00	2,607,137.43	6,137,662.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,087,360.00	1,108,360.00	361,398.68	1,108,360.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	509,985.00	523,652.00	120,797.76	523,652.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	475.00	3,428.00	475.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,597,345.00	1,632,487.00	485,624.44	1,632,487.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,072,362.00	1,113,862.00	356,090.26	1,113,862.00	0.00	0.0%
Classified Support Salaries		2200	129,742.00	132,742.00	37,460.24	132,742.00	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	539,775.00	534,227.00	173,670.14	534,227.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,741,879.00	1,780,831.00	567,220.64	1,780,831.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	196,429.00	201,431.00	52,736.92	201,431.00	0.00	0.0%
PERS		3201-3202	296,638.00	298,034.00	95,826.12	298,034.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	170,987.00	174,473.00	53,796.06	174,473.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	783,408.00	783,623.00	237,505.42	783,623.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,673.00	1,711.00	501.17	1,711.00	0.00	0.0%
Workers' Compensation		3601-3602	164,049.00	167,560.00	42,289.11	167,560.00	0.00	0.0%
OPEB, Allocated		3701-3702	73,563.00	73,563.00	25,033.19	73,563.00	0.00	0.0%
OPEB, Active Employees		3751-3752	94,685.00	94,685.00	32,218.51	94,685.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,781,432.00	1,795,080.00	539,906.50	1,795,080.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,588.00	7,141.00	249.27	7,141.00	0.00	0.0%
Materials and Supplies		4300	145,997.00	151,680.00	4,759.31	151,680.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	16,825.00	8,630.89	16,825.00	0.00	0.0%
Food		4700	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			164,085.00	181,146.00	13,639.47	181,146.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	125,000.00	280,612.00	3,809.70	280,612.00	0.00	0.0%
Travel and Conferences		5200	12,640.00	290,577.00	6,115.01	290,577.00	0.00	0.0%
Dues and Memberships		5300	0.00	75.00	0.00	75.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	93,134.00	94,845.00	7,942.41	94,845.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,865.00	50,865.00	407.86	50,865.00	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	110,050.00	121,450.00	12,458.01	121,450.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	768,253.00	868,523.00	9,623.26	868,523.00	0.00	0.0%
Communications		5900	33,905.00	33,980.00	3,734.96	33,980.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,193,847.00	1,740,927.00	44,091.21	1,740,927.00	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		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	540,819.00	583,457.00	140,476.66	583,457.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			540,819.00	583,457.00	140,476.66	583,457.00	0.00	0.0%
TOTAL, EXPENDITURES			7,019,407.00	7,713,928.00	1,790,958.92	7,713,928.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	1,569,572.00	1,569,572.00	484,603.06	1,569,572.00	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			1,569,572.00	1,569,572.00	484,603.06	1,569,572.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,569,572.00	1,569,572.00	484,603.06	1,569,572.00		

Resource	Description	2017/18 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	40,370.34
Total, Restricted Balance		<u>40,370.34</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,116,821.00	1,059,221.00	68,871.24	1,059,221.00	0.00	0.0%
3) Other State Revenue		8300-8599	68,795.00	61,195.00	4,152.08	61,195.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	485.60	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,188,616.00	1,123,416.00	73,508.92	1,123,416.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	683,844.00	497,790.00	135,713.98	497,790.00	0.00	0.0%
3) Employee Benefits		3000-3999	396,034.00	264,520.00	89,771.34	264,520.00	0.00	0.0%
4) Books and Supplies		4000-4999	619,070.00	423,570.00	74,551.93	423,570.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	254,308.00	298,058.00	68,176.50	298,058.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	102,480.00	77,841.00	13,947.50	77,841.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,055,736.00	1,561,779.00	382,161.25	1,561,779.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(867,120.00)	(438,363.00)	(308,652.33)	(438,363.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	867,120.00	438,363.00	0.00	438,363.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			867,120.00	438,363.00	0.00	438,363.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(308,652.33)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	4,861.64	4,861.64		4,861.64	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)			4,861.64	4,861.64		4,861.64		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,861.64	4,861.64		4,861.64		
2) Ending Balance, June 30 (E + F1e)			4,861.64	4,861.64		4,861.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted			4,861.64	4,861.64		4,861.64		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,116,821.00	1,059,221.00	68,871.24	1,059,221.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,116,821.00	1,059,221.00	68,871.24	1,059,221.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	68,795.00	61,195.00	4,152.08	61,195.00	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			68,795.00	61,195.00	4,152.08	61,195.00	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%
Food Service Sales		8634	3,000.00	3,000.00	485.60	3,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	485.60	3,000.00	0.00	0.0%
TOTAL, REVENUES			1,188,616.00	1,123,416.00	73,508.92	1,123,416.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	523,570.00	337,516.00	95,404.14	337,516.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	104,536.00	104,536.00	22,008.96	104,536.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	55,738.00	55,738.00	18,300.88	55,738.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			683,844.00	497,790.00	135,713.98	497,790.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	94,618.00	67,278.00	20,987.32	67,278.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	52,313.00	38,080.00	9,968.53	38,080.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	169,032.00	104,858.00	38,176.50	104,858.00	0.00	0.0%
Unemployment Insurance		3501-3502	345.00	252.00	65.14	252.00	0.00	0.0%
Workers' Compensation		3601-3602	36,107.00	26,283.00	6,795.37	26,283.00	0.00	0.0%
OPEB, Allocated		3701-3702	19,071.00	12,141.00	6,024.61	12,141.00	0.00	0.0%
OPEB, Active Employees		3751-3752	24,548.00	15,628.00	7,753.87	15,628.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			396,034.00	264,520.00	89,771.34	264,520.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,750.00	30,250.00	3,410.46	30,250.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	588,320.00	393,320.00	71,141.47	393,320.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			619,070.00	423,570.00	74,551.93	423,570.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	1,200.00	60.69	1,200.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,500.00	44,500.00	15,340.33	44,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,072.00	126,572.00	51,884.28	126,572.00	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	(277,084.00)	(277,084.00)	(21,733.98)	(277,084.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	355,170.00	398,420.00	21,449.78	398,420.00	0.00	0.0%
Communications		5900	4,450.00	4,450.00	1,175.40	4,450.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			254,308.00	298,058.00	68,176.50	298,058.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	102,480.00	77,841.00	13,947.50	77,841.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			102,480.00	77,841.00	13,947.50	77,841.00	0.00	0.0%
TOTAL, EXPENDITURES			2,055,736.00	1,561,779.00	382,161.25	1,561,779.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	438,363.00	438,363.00	0.00	438,363.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	428,757.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			867,120.00	438,363.00	0.00	438,363.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			867,120.00	438,363.00	0.00	438,363.00		

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,861.64
Total, Restricted Balance		<u>4,861.64</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	320,787.91	320,787.91		320,787.91	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)			320,787.91	320,787.91		320,787.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			320,787.91	320,787.91		320,787.91		
2) Ending Balance, June 30 (E + F1e)			320,787.91	320,787.91		320,787.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	320,787.91	320,787.91		320,787.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2017/18 Projected Year Totals
7710	State School Facilities Projects	320,787.91
Total, Restricted Balance		<u>320,787.91</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	975,400.00	135,200.00	975,400.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	975,400.00	135,200.00	975,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(975,400.00)	(135,199.00)	(975,400.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	975,400.00	975,400.00	975,400.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	975,400.00	975,400.00	975,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	840,201.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	270,400.00	135,200.00	270,400.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	705,000.00	0.00	705,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	975,400.00	135,200.00	975,400.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	975,400.00	135,200.00	975,400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	975,400.00	975,400.00	975,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	975,400.00	975,400.00	975,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	975,400.00	975,400.00	975,400.00		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,255,632.00	13,255,632.00	3,280,831.31	13,255,632.00	0.00	0.0%
5) TOTAL, REVENUES			13,255,632.00	13,255,632.00	3,280,831.31	13,255,632.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	271,423.00	271,423.00	89,866.84	271,423.00	0.00	0.0%
3) Employee Benefits		3000-3999	93,792.00	94,841.00	31,415.82	94,841.00	0.00	0.0%
4) Books and Supplies		4000-4999	48,409.00	50,360.00	9,312.27	50,360.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,994,702.00	8,994,719.00	1,780,613.35	8,994,719.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,408,326.00	9,411,343.00	1,911,208.28	9,411,343.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,847,306.00	3,844,289.00	1,369,623.03	3,844,289.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,847,306.00	3,844,289.00	1,369,623.03	3,844,289.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,293,114.28	7,293,114.28		7,293,114.28	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)			7,293,114.28	7,293,114.28		7,293,114.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,293,114.28	7,293,114.28		7,293,114.28		
2) Ending Net Position, June 30 (E + F1e)			11,140,420.28	11,137,403.28		11,137,403.28		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			11,140,420.28	11,137,403.28		11,137,403.28		

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	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	352,599.00	352,599.00	(0.01)	352,599.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	12,702,969.00	12,702,969.00	3,181,208.85	12,702,969.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	200,064.00	200,064.00	99,622.47	200,064.00	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			13,255,632.00	13,255,632.00	3,280,831.31	13,255,632.00	0.00	0.0%
TOTAL, REVENUES			13,255,632.00	13,255,632.00	3,280,831.31	13,255,632.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	197,193.00	197,193.00	65,447.76	197,193.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,230.00	74,230.00	24,419.08	74,230.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			271,423.00	271,423.00	89,866.84	271,423.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	42,886.00	42,886.00	13,957.18	42,886.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	19,838.00	20,795.00	6,791.92	20,795.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,902.00	18,990.00	6,337.89	18,990.00	0.00	0.0%
Unemployment Insurance		3501-3502	135.00	139.00	44.67	139.00	0.00	0.0%
Workers' Compensation		3601-3602	4,106.00	4,106.00	1,348.19	4,106.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,465.00	3,465.00	1,283.74	3,465.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,460.00	4,460.00	1,652.23	4,460.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			93,792.00	94,841.00	31,415.82	94,841.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	48,409.00	47,360.00	9,312.27	47,360.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			48,409.00	50,360.00	9,312.27	50,360.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,501.00	2,501.00	(76.05)	2,501.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	5,071,712.00	5,071,272.00	1,024,020.92	5,071,272.00	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 - Interfund		5750	200.00	200.00	12.01	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,919,709.00	3,920,166.00	756,496.47	3,920,166.00	0.00	0.0%
Communications		5900	480.00	480.00	160.00	480.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,994,702.00	8,994,719.00	1,780,613.35	8,994,719.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
TOTAL, EXPENSES			9,408,326.00	9,411,343.00	1,911,208.28	9,411,343.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	135.00	135.00	135.00	135.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	79.00	79.00	79.00	79.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	214.00	214.00	214.00	214.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1,124.84	1,124.84	1,124.84	1,124.84	0.00	0%
c. Special Education-NPS/LCI	45.98	45.98	45.98	45.98	0.00	0%
d. Special Education Extended Year	136.14	136.14	136.14	136.14	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,306.96	1,306.96	1,306.96	1,306.96	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,520.96	1,520.96	1,520.96	1,520.96	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	264,004.85	264,004.85	264,004.85	264,004.85	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	68.67	74.70	74.70	74.70	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	68.67	74.70	74.70	74.70	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	66.33	75.30	75.30	75.30	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	66.33	75.30	75.30	75.30	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	135.00	150.00	150.00	150.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	135.00	150.00	150.00	150.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	2017-18 INTERIM REPORT								
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			87,857,029.90	128,996,051.00	123,498,314.08	112,548,712.51	96,656,836.64	95,142,975.97	101,780,836.13	105,538,441.82	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		264,460.00	264,460.00	490,166.00	476,027.00	483,824.72	499,896.79	483,824.72	509,872.56	
	8020-8079		1,421,394.00	551,918.00	119,487.00	9,535,729.00	11,064,388.77	21,524,578.83	15,361,752.05	18,971,839.31	
	8080-8099		15,270.00	1,129.00	0.00	33.00	(111,151.57)	0.00	(1,520,306.42)	(2,545,988.37)	
	8100-8299		(172,073.00)	(1,475,527.19)	6,855,343.00	3,010,652.00	3,356,560.14	3,331,303.86	4,260,735.11	4,869,411.56	
	8300-8599		(319,725.00)	93,644.00	413,071.00	456,275.00	1,523,815.41	1,569,412.21	2,308,521.52	(40,448.77)	
	8600-8799		(250,435.00)	5,322,184.00	2,068,065.00	2,138,100.00	1,769,852.56	2,575,785.42	3,601,699.95	2,553,787.25	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			958,891.00	4,757,807.81	9,946,132.00	15,616,816.00	18,087,290.03	29,500,977.11	24,496,226.93	24,318,473.54	
C. DISBURSEMENTS											
	1000-1999		3,020,937.00	4,968,443.00	4,375,900.00	4,394,369.00	4,619,588.05	4,728,412.27	4,584,220.18	4,635,911.69	
	2000-2999		5,064,136.00	5,250,279.00	5,155,083.00	5,304,372.00	5,319,293.78	5,758,394.98	5,235,828.70	5,210,147.13	
	3000-3999		3,578,320.00	4,190,834.00	4,233,336.00	4,326,874.00	4,271,970.59	4,525,082.73	4,395,714.30	4,409,776.09	
	4000-4999		65,130.00	181,507.00	364,507.00	464,705.00	705,083.54	787,669.49	728,474.94	1,154,743.78	
	5000-5999		2,589,252.00	1,325,195.00	2,492,550.00	2,698,606.00	3,349,001.23	5,063,541.37	4,129,692.04	4,862,726.82	
	6000-6599		14,031.00	53,461.00	708,368.00	95,767.00	929,024.60	243,070.74	738,138.54	172,346.77	
	7000-7499		0.00	0.00	(310,891.00)	11,279,234.00	227,408.21	1,442,450.50	729,215.64	712,917.77	
	7600-7629		120,974.00	96,697.00	1,119,847.00	122,484.00	103,372.56	237,175.13	164,978.43	106,654.23	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			14,452,780.00	16,066,416.00	18,138,700.00	28,686,411.00	19,524,742.56	22,785,797.21	20,706,262.77	21,265,224.28	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	25,000.00	(97,246.96)	(292,158.16)	366,517.13	(93,704.78)	(1,734.48)	(2,586.40)	8,471.55	(3,624.51)	
	9200-9299	15,835,493.82	(4,937,266.08)	10,685,502.24	(507,505.07)	(104,139.09)	167,067.38	140,520.49	(617,583.27)	(419,908.90)	
	9310	69,044,875.75	(8,758,754.35)	(32,881.00)	(142,000.00)	68,884,875.75	(10,666.67)	(75,000.00)	(5,000.00)	(33,333.33)	
	9320	110,778.24	209,017.08	19,108.47	348.59	6,495.04	16,722.34	18,656.12	12,886.70	1,047.54	
	9330	133.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9490										
SUBTOTAL			85,016,281.77	(13,584,250.31)	10,379,571.55	(282,639.35)	68,693,526.92	171,388.57	81,590.21	(601,225.02)	(455,819.20)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	9,553,389.99	2,694,992.65	3,978,538.41	701,430.29	41,077.42	160,972.83	(10,093.08)	46,616.11	1,747.11	
	9610	70,559,269.71	(70,559,269.71)	50,000.00	(50,000.00)	70,559,269.71	0.00	0.00	0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	2,938,028.18	101,635.92	2,151,416.64	767,355.77	0.00	0.00	0.00	0.00	0.00	
	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			83,050,687.88	(67,762,641.14)	6,179,955.05	1,418,786.06	70,600,347.13	160,972.83	(10,093.08)	46,616.11	1,747.11
<u>Nonoperating</u>											
	9910		454,519.27	1,611,254.77	(1,055,608.16)	(915,460.66)	(86,823.88)	(169,003.03)	615,482.66	(185,437.79)	
TOTAL BALANCE SHEET ITEMS			1,965,593.89	54,632,910.10	5,810,871.27	(2,757,033.57)	(2,822,280.87)	(76,408.14)	(77,319.74)	(32,358.47)	(643,004.10)
E. NET INCREASE/DECREASE (B - C + D)			41,139,021.10	(5,497,736.92)	(10,949,601.57)	(15,891,875.87)	(1,513,860.67)	6,637,860.16	3,757,605.69	2,410,245.16	
F. ENDING CASH (A + E)			128,996,051.00	123,498,314.08	112,548,712.51	96,656,836.64	95,142,975.97	101,780,836.13	105,538,441.82	107,948,686.98	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		107,948,686.98	100,390,280.19	93,990,525.91	90,167,450.82				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	528,161.46	509,872.56	509,872.56	521,654.63			5,542,093.00	5,542,093.00
Property Taxes	8020-8079	7,628,008.64	20,708,910.58	15,286,227.21	28,875,442.61			151,049,676.00	151,049,676.00
Miscellaneous Funds	8080-8099	171,667.42	(104,358.97)	(3,527,209.69)	(4,729,258.58)			(12,350,174.18)	(12,350,174.00)
Federal Revenue	8100-8299	3,187,343.04	3,432,329.00	4,530,977.35	15,325,513.13			50,512,568.00	50,512,568.00
Other State Revenue	8300-8599	305,939.77	253,724.09	194,889.52	7,949,524.24			14,708,642.99	14,708,643.00
Other Local Revenue	8600-8799	3,395,717.11	1,473,877.22	2,021,831.57	13,326,202.92			39,996,668.00	39,996,668.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		15,216,837.44	26,274,354.48	19,016,588.52	61,269,078.95	0.00	0.00	249,459,473.81	249,459,474.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,627,749.87	4,605,985.03	4,586,940.79	5,263,652.12			54,412,109.00	54,412,109.00
Classified Salaries	2000-2999	5,344,975.34	5,405,969.05	5,418,809.84	5,736,619.18			64,203,908.00	64,203,908.00
Employee Benefits	3000-3999	4,482,897.38	4,474,460.31	4,833,686.59	8,524,192.01			56,247,144.00	56,247,144.00
Books and Supplies	4000-4999	788,146.87	738,499.82	981,006.55	2,588,035.01			9,547,509.00	9,547,509.00
Services	5000-5999	3,958,908.21	4,774,661.11	4,084,804.08	7,921,543.14			47,250,481.00	47,250,481.00
Capital Outlay	6000-6599	1,955,552.14	997,738.69	2,635,326.24	5,189,985.28			13,732,810.00	13,732,810.00
Other Outgo	7000-7499	1,495,592.65	10,364,195.79	461,792.13	1,500,932.31			27,902,848.00	27,902,848.00
Interfund Transfers Out	7600-7629	209,280.95	155,133.42	12,380.84	534,357.43			2,983,334.99	2,983,335.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		22,863,103.41	31,516,643.22	23,014,747.06	37,259,316.48	0.00	0.00	276,280,143.99	276,280,144.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(4,937.62)	(10,500.57)	20,810.60	7,360.54			(103,333.66)	
Accounts Receivable	9200-9299	388,482.29	(271,119.96)	27,976.50	(7,882,013.28)			(3,329,986.75)	
Due From Other Funds	9310	(33,333.33)	0.00	0.00	(44,697,403.30)			15,096,503.77	
Stores	9320	3,861.95	(3,315.70)	10,317.61	4,230.69			299,376.43	
Prepaid Expenditures	9330	0.00	0.00	0.00	(75.40)			(75.40)	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		354,073.29	(284,936.23)	59,104.71	(52,567,900.75)	0.00	0.00	11,962,484.39	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	33,814.80	49,622.45	4,819.72	(7,801,863.09)			(98,324.38)	
Due To Other Funds	9610	0.00	0.00	0.00	(33,846,769.33)			(33,846,769.33)	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	3,460.58	0.00	0.00	(1,646,498.29)			1,377,370.62	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		37,275.38	49,622.45	4,819.72	(43,295,130.71)	0.00	0.00	(32,567,723.09)	
<u>Nonoperating</u>									
Suspense Clearing	9910	(228,938.73)	(822,906.86)	120,798.46	(3,462,759.81)			(4,124,883.76)	
TOTAL BALANCE SHEET ITEMS		87,859.18	(1,157,465.54)	175,083.45	(12,735,529.85)	0.00	0.00	40,405,323.72	
E. NET INCREASE/DECREASE (B - C + D)		(7,558,406.79)	(6,399,754.28)	(3,823,075.09)	11,274,232.62	0.00	0.00	13,584,653.54	(26,820,670.00)
F. ENDING CASH (A + E)		100,390,280.19	93,990,525.91	90,167,450.82	101,441,683.44				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								101,441,683.44	

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 17,465,799.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 155,330,832.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.24%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	15,481,283.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,028,662.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	937,093.07
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,447,038.07
9. Carry-Forward Adjustment (Part IV, Line F)	1,157,049.83
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,604,087.90

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	92,181,719.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	35,180,598.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	33,427,575.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,286,975.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	32,932.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,809,754.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,178,321.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,328,914.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,400,033.93
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	514,118.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,849,859.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,483,938.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	199,674,736.93

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
 (Line A8 divided by Line B18) 11.24%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/)
 (Line A10 divided by Line B18) 11.82%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>22,447,038.07</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>195,013.45</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.76%) times Part III, Line B18); zero if negative	<u>1,157,049.83</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.76%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.76%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,157,049.83</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,157,049.83</u>

Approved indirect cost rate: 10.76%
 Highest rate used in any program: 10.76%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	219,666.00	22,046.00	10.04%
01	3010	2,300,473.00	247,530.00	10.76%
01	3020	331,849.00	35,707.00	10.76%
01	3025	689,311.00	74,170.00	10.76%
01	3045	31,410.00	2,513.00	8.00%
01	3060	3,997,487.00	430,130.00	10.76%
01	3310	1,964,339.00	175,263.00	8.92%
01	3315	102,462.00	9,221.00	9.00%
01	3320	309,008.00	27,811.00	9.00%
01	3327	13,310.00	1,198.00	9.00%
01	3345	833.00	75.00	9.00%
01	3385	711,051.00	76,509.00	10.76%
01	3386	365,958.00	29,277.00	8.00%
01	3395	12,243.00	1,317.00	10.76%
01	3410	216,735.00	23,321.00	10.76%
01	3550	12,811.00	1,378.00	10.76%
01	4035	29,045.00	3,125.00	10.76%
01	4203	107,218.00	2,145.00	2.00%
01	4204	326,462.00	35,128.00	10.76%
01	5210	20,690,182.00	1,810,367.00	8.75%
01	5630	158,862.00	17,093.00	10.76%
01	5640	3,352,677.00	360,748.00	10.76%
01	5810	282,001.00	28,456.00	10.09%
01	6230	276,469.00	29,749.00	10.76%
01	6264	323,617.00	34,819.00	10.76%
01	6387	191,664.00	20,561.00	10.73%
01	6500	90,221,743.00	8,145,759.00	9.03%
01	6510	3,061,547.00	275,539.00	9.00%
01	6512	34,731.00	3,126.00	9.00%
01	6520	128,791.00	13,857.00	10.76%
01	6680	175,692.00	18,905.00	10.76%
01	6690	1,423,814.00	153,202.00	10.76%
01	7338	69,966.00	7,528.00	10.76%
01	7366	690,769.00	74,327.00	10.76%
01	7810	121,337.00	13,056.00	10.76%
01	8150	1,624,848.00	174,834.00	10.76%
01	9010	14,892,834.00	1,496,591.00	10.05%
12	5025	105,118.00	8,935.00	8.50%
12	5035	481,351.00	38,508.00	8.00%
12	5055	52,451.00	4,196.00	8.00%
12	5810	1,443,284.00	126,288.00	8.75%
12	6045	530.00	42.00	7.92%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6052	9,217.00	783.00	8.50%
12	6105	4,155,220.00	353,193.00	8.50%
12	6126	447,008.00	35,761.00	8.00%
12	9010	155,680.00	15,751.00	10.12%
13	5310	236,596.00	12,422.00	5.25%
13	5320	1,205,450.00	63,286.00	5.25%
13	5340	41,892.00	2,133.00	5.09%

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		264,004.85	0.00%	264,004.85	0.00%	264,004.85
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	63,135,665.00	0.19%	63,258,398.00	0.03%	63,279,456.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	915,159.00	-19.47%	737,008.00	0.75%	742,519.00
4. Other Local Revenues	8600-8799	10,372,614.00	23.51%	12,811,293.00	3.60%	13,273,027.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,384,512.00)	-13.26%	(2,068,254.00)	17.30%	(2,425,983.00)
6. Total (Sum lines A1 thru A5c)		72,038,926.00	3.75%	74,738,445.00	0.17%	74,869,019.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,492,598.00		8,721,607.00
b. Step & Column Adjustment				92,913.00		72,765.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(863,904.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,492,598.00	-8.12%	8,721,607.00	0.83%	8,794,372.00
2. Classified Salaries						
a. Base Salaries				24,562,643.00		25,049,960.00
b. Step & Column Adjustment				245,598.00		236,379.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				241,719.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,562,643.00	1.98%	25,049,960.00	0.94%	25,286,339.00
3. Employee Benefits	3000-3999	13,978,552.00	5.88%	14,801,020.00	7.48%	15,908,804.00
4. Books and Supplies	4000-4999	2,880,923.00	-23.67%	2,198,889.00	-7.24%	2,039,663.00
5. Services and Other Operating Expenditures	5000-5999	12,569,819.00	-25.51%	9,362,987.00	-4.54%	8,937,923.00
6. Capital Outlay	6000-6999	10,097,285.00	-46.25%	5,427,754.00	-50.58%	2,682,393.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,066,392.00	6.49%	24,562,532.00	0.34%	24,646,362.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,515,633.00)	11.08%	(16,124,186.00)	3.56%	(16,698,178.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,377,538.00	-23.28%	1,056,858.00	0.80%	1,065,358.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		83,510,117.00	-10.12%	75,057,421.00	-3.19%	72,663,036.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(11,471,191.00)		(318,976.00)		2,205,983.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		72,286,171.28		60,814,980.28		60,496,004.28
2. Ending Fund Balance (Sum lines C and D1)		60,814,980.28		60,496,004.28		62,701,987.28
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	59,334.00		59,334.00		59,334.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	47,300,287.00		47,759,464.00		51,404,986.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,051,206.00		10,259,038.00		10,231,132.00
2. Unassigned/Unappropriated	9790	2,404,153.28		2,418,168.28		1,006,535.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		60,814,980.28		60,496,004.28		62,701,987.28

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,051,206.00		10,259,038.00		10,231,132.00
c. Unassigned/Unappropriated	9790	2,404,153.28		2,418,168.28		1,006,535.28
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	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)						
		13,455,359.28		12,677,206.28		11,237,667.28
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.						
Line B1d-Includes 3% negotiated salary increase on certificated non-management (effective 7/1/18) but the amount is reduced by carryover from prior year, back out of one-time projects and reduction in (8) FTE's.						
Line B2d-Includes 3% negotiated salary increase on classified non-management (effective 9/1/18) but the amount is reduced by carryover from prior year, back out of one-time projects and reduction in (6.75) FTE's.						

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(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	81,105,930.00	6.10%	86,054,693.00	3.08%	88,701,728.00
2. Federal Revenues	8100-8299	50,512,568.00	-12.45%	44,222,861.00	-1.71%	43,465,466.00
3. Other State Revenues	8300-8599	13,793,484.00	-9.36%	12,502,182.00	0.28%	12,537,656.00
4. Other Local Revenues	8600-8799	29,624,054.00	22.40%	36,260,590.00	-1.75%	35,626,601.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,384,512.00	-13.26%	2,068,254.00	17.30%	2,425,983.00
6. Total (Sum lines A1 thru A5c)		177,420,548.00	2.08%	181,108,580.00	0.91%	182,757,434.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,919,511.00		45,046,107.00
b. Step & Column Adjustment				438,356.00		421,814.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(311,760.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,919,511.00	0.28%	45,046,107.00	0.94%	45,467,921.00
2. Classified Salaries						
a. Base Salaries				39,641,265.00		40,898,365.00
b. Step & Column Adjustment				388,301.00		278,433.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				868,799.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,641,265.00	3.17%	40,898,365.00	0.68%	41,176,798.00
3. Employee Benefits	3000-3999	42,268,592.00	8.48%	45,854,529.00	5.65%	48,446,034.00
4. Books and Supplies	4000-4999	6,666,586.00	-26.40%	4,906,692.00	-12.44%	4,296,273.00
5. Services and Other Operating Expenditures	5000-5999	34,680,662.00	-24.07%	26,332,572.00	-6.36%	24,658,470.00
6. Capital Outlay	6000-6999	3,635,525.00	-96.86%	114,044.00	-8.88%	103,919.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,497,754.00	-64.88%	1,930,943.00	3.75%	2,003,373.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,854,335.00	9.74%	15,203,381.00	3.86%	15,790,586.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,605,797.00	-29.51%	1,131,884.00	3.53%	1,171,884.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		192,770,027.00	-5.89%	181,418,517.00	0.94%	183,115,258.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(15,349,479.00)		(309,937.00)		(357,824.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,536,452.51		2,186,973.51		1,877,036.51
2. Ending Fund Balance (Sum lines C and D1)		2,186,973.51		1,877,036.51		1,519,212.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,186,974.39		1,877,036.51		1,519,212.51
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.88)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,186,973.51		1,877,036.51		1,519,212.51

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B1d-Includes 3% negotiated salary increase on certificated non-management (effective 7/1/18) but the amount is reduced by carryover from prior year, back out of one-time projects and reduction in (8) FTE's.						
Line B2d-Includes 3% negotiated salary increase on classified non-management (effective 9/1/18) but the amount is reduced by carryover from prior year, back out of one-time projects and reduction in (4.25) FTE's.						

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		264,004.85	0.00%	264,004.85	0.00%	264,004.85
(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	144,241,595.00	3.52%	149,313,091.00	1.79%	151,981,184.00
2. Federal Revenues	8100-8299	50,512,568.00	-12.45%	44,222,861.00	-1.71%	43,465,466.00
3. Other State Revenues	8300-8599	14,708,643.00	-9.99%	13,239,190.00	0.31%	13,280,175.00
4. Other Local Revenues	8600-8799	39,996,668.00	22.69%	49,071,883.00	-0.35%	48,899,628.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		249,459,474.00	2.56%	255,847,025.00	0.70%	257,626,453.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				54,412,109.00		53,767,714.00
b. Step & Column Adjustment				531,269.00		494,579.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,175,664.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,412,109.00	-1.18%	53,767,714.00	0.92%	54,262,293.00
2. Classified Salaries						
a. Base Salaries				64,203,908.00		65,948,325.00
b. Step & Column Adjustment				633,899.00		514,812.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,110,518.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,203,908.00	2.72%	65,948,325.00	0.78%	66,463,137.00
3. Employee Benefits	3000-3999	56,247,144.00	7.84%	60,655,549.00	6.10%	64,354,838.00
4. Books and Supplies	4000-4999	9,547,509.00	-25.58%	7,105,581.00	-10.83%	6,335,936.00
5. Services and Other Operating Expenditures	5000-5999	47,250,481.00	-24.45%	35,695,559.00	-5.88%	33,596,393.00
6. Capital Outlay	6000-6999	13,732,810.00	-59.65%	5,541,798.00	-49.72%	2,786,312.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	28,564,146.00	-7.25%	26,493,475.00	0.59%	26,649,735.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(661,298.00)	39.24%	(920,805.00)	-1.43%	(907,592.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,983,335.00	-26.63%	2,188,742.00	2.22%	2,237,242.00
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)		276,280,144.00	-7.17%	256,475,938.00	-0.27%	255,778,294.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(26,820,670.00)		(628,913.00)		1,848,159.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		89,822,623.79		63,001,953.79		62,373,040.79
2. Ending Fund Balance (Sum lines C and D1)		63,001,953.79		62,373,040.79		64,221,199.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	59,334.00		59,334.00		59,334.00
b. Restricted	9740	2,186,974.39		1,877,036.51		1,519,212.51
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	47,300,287.00		47,759,464.00		51,404,986.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,051,206.00		10,259,038.00		10,231,132.00
2. Unassigned/Unappropriated	9790	2,404,152.40		2,418,168.28		1,006,535.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		63,001,953.79		62,373,040.79		64,221,199.79

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,051,206.00		10,259,038.00		10,231,132.00
c. Unassigned/Unappropriated	9790	2,404,153.28		2,418,168.28		1,006,535.28
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.88)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		13,455,358.40		12,677,206.28		11,237,667.28
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.87%		4.94%		4.39%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties 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)						
		43,460,604.00		43,460,604.00		43,460,604.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		276,280,144.00		256,475,938.00		255,778,294.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		276,280,144.00		256,475,938.00		255,778,294.00
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)		276,280,144.00		256,475,938.00		255,778,294.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,525,602.88		5,129,518.76		5,115,565.88
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		1,980,000.00		1,980,000.00		1,980,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,525,602.88		5,129,518.76		5,115,565.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	276,280,144.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	52,196,821.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	9,366,062.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	27,230,988.00
5. Interfund Transfers Out	All	9300	7600-7629	1,413,763.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,286,080.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,622,731.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				48,919,624.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	438,363.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				175,602,062.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		364.00	
B. Expenditures per ADA (Line I.E divided by Line II.A)		482,423.25	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		152,393,548.12	474,184.92
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		152,393,548.12	474,184.92
B. Required effort (Line A.2 times 90%)		137,154,193.31	426,766.43
C. Current year expenditures (Line I.E and Line II.B)		175,602,062.00	482,423.25
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)		0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	155,434.00	0.00	0.00	(661,298.00)				
Other Sources/Uses Detail					0.00	2,983,335.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	121,450.00	0.00	583,457.00	0.00				
Other Sources/Uses Detail					1,569,572.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(277,084.00)	77,841.00	0.00				
Other Sources/Uses Detail					438,363.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					975,400.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	277,084.00	(277,084.00)	661,298.00	(661,298.00)	2,983,335.00	2,983,335.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2017-18)	282.67	288.70	2.1%	Not Met
1st Subsequent Year (2018-19)	282.67	279.14	-1.2%	Met
2nd Subsequent Year (2019-20)	282.67	279.14	-1.2%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2017-18)	1,306.96	1,306.96	0.0%	Met
1st Subsequent Year (2018-19)	1,306.96	1,306.96	0.0%	Met
2nd Subsequent Year (2019-20)	1,306.96	1,306.96	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2017-18)	264,004.85	264,004.85	0.0%	Met
1st Subsequent Year (2018-19)	264,004.85	264,004.85	0.0%	Met
2nd Subsequent Year (2019-20)	264,004.85	264,004.85	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2017-18)	66.33	75.30	13.5%	Not Met
1st Subsequent Year (2018-19)	66.33	75.30	13.5%	Not Met
2nd Subsequent Year (2019-20)	66.33	75.30	13.5%	Not Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

County and Charter School Alternative Ed ADA and Charter School Funded County Program ADA increased at 1st interim due to opening of new site and increased work production rate based on July to September 2017 actual.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2017-18)	156,556,290.00		
1st Subsequent Year (2018-19)	156,556,290.00	156,672,592.00	0.1%	Met
2nd Subsequent Year (2019-20)	156,556,290.00	156,693,650.00	0.1%	Met

2B. Comparison of County Office LCFF Revenue to the Standard

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

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

Explanation:
 (required if NOT met)

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2017-18)	171,641,999.00	174,863,161.00	1.9%	Met
1st Subsequent Year (2018-19)	178,537,853.00	180,371,588.00	1.0%	Met
2nd Subsequent Year (2019-20)	182,487,629.00	185,080,268.00	1.4%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

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

Explanation:
 (required if NOT met)

4. 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.

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

4A. Calculating the County Office'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 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 county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2017-18)	44,057,269.00	50,512,568.00	14.7%	Yes
1st Subsequent Year (2018-19)	43,911,235.00	44,222,861.00	0.7%	No
2nd Subsequent Year (2019-20)	43,555,186.00	43,465,466.00	-0.2%	No

Explanation:
(required if Yes)

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	12,167,817.00	14,708,643.00	20.9%	Yes
1st Subsequent Year (2018-19)	21,469,360.00	13,239,190.00	-38.3%	Yes
2nd Subsequent Year (2019-20)	24,258,702.00	13,280,175.00	-45.3%	Yes

Explanation:
(required if Yes)

In 2017-18, increase due to budget of prior year unspent funds (carryover) after Adopted Budget. In 2018-19 and 2019-20, decrease in other state Revenue due to Special Education bill-back to the Districts will be funded by local sources instead of State Aid.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	37,102,701.00	39,996,668.00	7.8%	Yes
1st Subsequent Year (2018-19)	37,781,995.00	49,071,883.00	29.9%	Yes
2nd Subsequent Year (2019-20)	36,930,099.00	48,899,628.00	32.4%	Yes

Explanation:
(required if Yes)

In 2017-18, increase due to budget of prior year unspent funds (carryover) after Adopted Budget. In 2018-19 and 2019-20, increase in other Local Revenue due to Special Education bill-back to the Districts will be funded by local sources instead of State Aid.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	5,685,330.00	9,547,509.00	67.9%	Yes
1st Subsequent Year (2018-19)	4,386,341.00	7,105,581.00	62.0%	Yes
2nd Subsequent Year (2019-20)	4,255,242.00	6,335,936.00	48.9%	Yes

Explanation:
(required if Yes)

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	37,168,755.00	47,250,481.00	27.1%	Yes
1st Subsequent Year (2018-19)	33,708,606.00	35,695,559.00	5.9%	Yes
2nd Subsequent Year (2019-20)	32,721,512.00	33,596,393.00	2.7%	No

Explanation:
(required if Yes)

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2017-18)	93,327,787.00	105,217,879.00	12.7%	Not Met
1st Subsequent Year (2018-19)	103,162,590.00	106,533,934.00	3.3%	Met
2nd Subsequent Year (2019-20)	104,743,987.00	105,645,269.00	0.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2017-18)	42,854,085.00	56,797,990.00	32.5%	Not Met
1st Subsequent Year (2018-19)	38,094,947.00	42,801,140.00	12.4%	Not Met
2nd Subsequent Year (2019-20)	36,976,754.00	39,932,329.00	8.0%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

Explanation:
 Federal Revenue
 (linked from 4A
 if NOT met)

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

Explanation:
 Other State Revenue
 (linked from 4A
 if NOT met)

In 2017-18, increase due to budget of prior year unspent funds (carryover) after Adopted Budget. In 2018-19 and 2019-20, decrease in other state Revenue due to Special Education bill-back to the Districts will be funded by local sources instead of State Aid.

Explanation:
 Other Local Revenue
 (linked from 4A
 if NOT met)

In 2017-18, increase due to budget of prior year unspent funds (carryover) after Adopted Budget. In 2018-19 and 2019-20, increase in other Local Revenue due to Special Education bill-back to the Districts will be funded by local sources instead of State Aid.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current 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 expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
 Books and Supplies
 (linked from 4A
 if NOT met)

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

Explanation:
 Services and Other Exps
 (linked from 4A
 if NOT met)

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

5. 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 county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office'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 county office 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 unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,670,202.00	1,648,674.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		1,648,674.00	

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

- | | |
|-------------------------------------|--|
| <input type="checkbox"/> | Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input checked="" type="checkbox"/> | Other (explanation must be provided) |

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

The difference is \$21,528, which is not budget but assigned in the reserves. Budget revision will be done at 2nd interim.

6. 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 county office'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.

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.9%	4.9%	4.4%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.6%	1.6%	1.5%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices 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 county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	43,460,604.00	43,460,604.00	43,460,604.00

6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(11,471,191.00)	83,510,117.00	13.7%	Not Met
1st Subsequent Year (2018-19)	(318,976.00)	75,057,421.00	0.4%	Met
2nd Subsequent Year (2019-20)	2,205,983.00	72,663,036.00	N/A	Met

6D. Comparison of County Office 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 amount is not deficit spending. \$9.57M of one-time facilities projects are budgeted from fund balance. \$1.35M of one-time technology projects are budgeted from fund balance. \$462K is fund balance carryover from prior year.

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2017-18)	63,001,953.79	Met
1st Subsequent Year (2018-19)	62,373,040.79	Met
2nd Subsequent Year (2019-20)	64,221,199.79	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

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

Explanation:
 (required if NOT met)

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

7B-1. Determining if the County Office's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	101,441,683.44	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:
 (required if NOT met)

8. 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 amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$66,000 (greater of)	0	to \$5,865,999
4% or \$293,000 (greater of)	\$5,866,000	to \$14,662,999
3% or \$587,000 (greater of)	\$14,663,000	to \$65,989,000
2% or \$1,980,000 (greater of)	\$65,989,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	276,280,144	256,475,938	255,778,294
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	276,280,144.00	256,475,938.00	255,778,294.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	276,280,144.00	256,475,938.00	255,778,294.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,525,602.88	5,129,518.76	5,115,565.88
6. Reserve Standard - by Amount (From percentage level chart above)	1,980,000.00	1,980,000.00	1,980,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	5,525,602.88	5,129,518.76	5,115,565.88

8B. Calculating the County Office's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,051,206.00	10,259,038.00	10,231,132.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,404,153.28	2,418,168.28	1,006,535.28
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.88)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	13,455,358.40	12,677,206.28	11,237,667.28
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.87%	4.94%	4.39%
County Office's Reserve Standard (Section 8A, Line 7):	5,525,602.88	5,129,518.76	5,115,565.88
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service 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 county school service fund to cover operating deficits in either the county school service 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 county school service fund budget.

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

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(3,135,439.00)	(3,137,072.00)	0.1%	1,633.00	Met
1st Subsequent Year (2018-19)	(1,872,630.00)	(2,863,131.00)	52.9%	990,501.00	Not Met
2nd Subsequent Year (2019-20)	(1,973,683.00)	(2,798,653.00)	41.8%	824,970.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2017-18)	2,436,692.00	2,983,335.00	22.4%	546,643.00	Not Met
1st Subsequent Year (2018-19)	471,679.00	2,188,742.00	364.0%	1,717,063.00	Not Met
2nd Subsequent Year (2019-20)	474,510.00	2,237,242.00	371.5%	1,762,732.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Increase in unrestricted contribution mainly due to the assumption that contribution to Environmental Education (restricted program) to fund program deficit in multiyear projection while none were made during Adopted Budget

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Fund 56 is used to account for COP payment at 1st Interim while Fund 800 was used at Budget Adoption

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current 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.

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

S6A. Identification of the County Office's Long-term Commitments

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	7	County School Service Fund		5,690,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2016/17 Form Debt		6,232,394

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				11,922,394

Type of Commitment (continued):	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	981,000	975,400	979,250	987,750
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Total Annual Payments:	981,000	975,400	979,250	987,750
Has total annual payment increased over prior year (2016-17)?		No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in annual payment will be funded by the County School Service Fund unrestricted revenues through interfund transfer to Fund 56.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)		First Interim	
	a. OPEB actuarial accrued liability (AAL)	28,086,986.00		28,086,986.00
b. OPEB unfunded actuarial accrued liability (UAAL)	30,251,560.00		30,251,560.00	
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?	Actuarial		Actuarial	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2016		Jul 01, 2016	

3. OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)		First Interim	
	a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method			
Current Year (2017-18)	5,221,104.00		5,221,104.00	
1st Subsequent Year (2018-19)	5,650,384.00		5,650,384.00	
2nd Subsequent Year (2019-20)	6,120,492.00		6,120,492.00	
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)				
Current Year (2017-18)	4,941,483.00		4,923,753.00	
1st Subsequent Year (2018-19)	5,650,384.00		5,650,384.00	
2nd Subsequent Year (2019-20)	6,120,492.00		6,120,492.00	
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)				
Current Year (2017-18)	1,103,770.00		1,103,770.00	
1st Subsequent Year (2018-19)	1,223,290.00		1,223,290.00	
2nd Subsequent Year (2019-20)	1,257,435.00		1,257,435.00	
d. Number of retirees receiving OPEB benefits				
Current Year (2017-18)	73		73	
1st Subsequent Year (2018-19)	73		73	
2nd Subsequent Year (2019-20)	73		73	

4. Comments:

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

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

- 1. a. Does your county office 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?

No

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

No

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	12,419,000	12,981,000
b. Unfunded liability for self-insurance programs	0	0

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2017-18)	8,098,375	8,101,392
1st Subsequent Year (2018-19)	8,098,375	8,101,392
2nd Subsequent Year (2019-20)	8,098,375	8,101,392
b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)	8,098,375	8,101,392
1st Subsequent Year (2018-19)	8,098,375	8,101,392
2nd Subsequent Year (2019-20)	8,098,375	8,101,392

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	430.3	415.4	405.4	405.4

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

5. 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)

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	956.5	957.5	947.5	947.5

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
 If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

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

4. Salary settlement:

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

5. 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)
6. Amount included for any tentative salary schedule increases			

Classified (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			

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	176.1	175.6	168.6	168.6

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
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			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

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

- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

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

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

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

- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A4-A new countywide charter school (Oppotunity Youth Academy CDS code 43-10439-013087) began September 1, 2016.
A5-4% negotiated salary increase effective July 1, 2017 for certificated non-management and effective September 1, 2017 for classified non-management; 3% negotiated salary increase effective July 1, 2018 for certificated non-management and effective September 1, 2018 for classified non-management.
A8-Newly hired CBO, Megan Reilly, started April 2017; Superintendent Jon Gundry resignation effective November 15, 2017; Interim Superintendent, MaryAnn Dewan, effective November 16, 2017.

End of County Office First Interim Criteria and Standards Review

SACS2017ALL Financial Reporting Software - 2017.2.0
12/5/2017 9:28:37 AM

43-10439-0000000

First Interim
2017-18 Original Budget
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
10	6500	8311	-563,592.00

Explanation: The funding sources for Special Ed AB602 calculation switches from one funding source to another (i.e., increased Special Ed Local Property Taxes (object 8097), and Excess ERAF (object 8097) from County Controller's office, thus resulting to an estimated decrease of contribution from State Aid (object 8311). The total funding from AB602 Resource 6500 will be the same, just the funding sources (object code) is now different with the existence of Excess ERAF.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
12/5/2017 9:30:02 AM

43-10439-0000000

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

Santa Clara County Office of Education
County

Santa Clara
County

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

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IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
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Explanation: The funding sources for Special Ed AB602 calculation switches from one funding source to another (i.e., increased Special Ed Local Property Taxes (object 8097), and Excess ERAF (object 8097) from County Controller's office, thus resulting to an estimated decrease of contribution from State Aid (object 8311). The total funding from AB602 Resource 6500 will be the same, just the funding sources (object code) is now different with the existence of Excess ERAF.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
12/5/2017 9:37:31 AM

43-10439-0000000

First Interim
2017-18 Projected Totals
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
10	6500	8311	-563,592.00

Explanation: The funding sources for Special Ed AB602 calculation switches from one funding source to another (i.e., increased Special Ed Local Property Taxes (object 8097), and Excess ERAF (object 8097) from County Controller's office, thus resulting to an estimated decrease of contribution from State Aid (object 8311). The total funding from AB602 Resource 6500 will be the same, just the funding sources (object code) is now different with the existence of Excess ERAF.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
12/5/2017 9:38:54 AM

43-10439-0000000

First Interim
2017-18 Actuals to Date
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara
County

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

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.