

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund	G	G	G	G
111	Adult Education Fund				
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
161	Forest Reserve Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
531	Tax Override Fund				
561	Debt Service Fund	G	G	G	G
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	86,591,484.00	86,591,484.00	9,836,412.59	87,041,984.00	450,500.00	0.5%
2) Federal Revenue		8100-8299	16,195,887.00	16,195,887.00	7,198,805.00	9,678,411.00	(6,517,476.00)	-40.2%
3) Other State Revenue		8300-8599	4,621,973.00	4,621,973.00	407,683.00	3,558,563.00	(1,063,410.00)	-23.0%
4) Other Local Revenue		8600-8799	45,439,586.00	45,439,586.00	11,853,619.37	45,463,734.00	24,148.00	0.1%
5) TOTAL, REVENUES			152,848,930.00	152,848,930.00	29,296,519.96	145,742,692.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	37,862,705.00	37,862,705.00	12,934,135.76	36,001,486.00	1,861,219.00	4.9%
2) Classified Salaries		2000-2999	33,648,462.00	33,648,462.00	8,543,347.97	34,434,611.00	(786,149.00)	-2.3%
3) Employee Benefits		3000-3999	26,836,877.00	26,836,877.00	7,865,829.03	25,980,563.00	856,314.00	3.2%
4) Books and Supplies		4000-4999	7,021,741.00	7,021,741.00	1,733,207.79	6,073,839.00	947,902.00	13.5%
5) Services and Other Operating Expenditures		5000-5999	24,894,974.00	24,894,974.00	6,466,500.44	24,601,994.00	292,980.00	1.2%
6) Capital Outlay		6000-6999	2,018,290.00	2,018,290.00	1,019,844.31	1,103,236.00	915,054.00	45.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,100,932.00	16,100,932.00	5,128,185.87	9,742,763.00	6,358,169.00	39.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,124,440.00)	(8,124,440.00)	(104,172.61)	(8,375,303.00)	250,863.00	-3.1%
9) TOTAL, EXPENDITURES			140,259,541.00	140,259,541.00	43,586,878.56	129,563,189.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,589,389.00	12,589,389.00	(14,290,358.60)	16,179,503.00		
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	366,217.00	366,217.00	0.00	282,778.00	83,439.00	22.8%
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	(11,173,374.00)	(11,173,374.00)	0.00	(10,981,733.00)	191,641.00	-1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,539,591.00)	(11,539,591.00)	0.00	(11,264,511.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,049,798.00	1,049,798.00	(14,290,358.60)	4,914,992.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	108,457,107.00	108,457,107.00		115,299,304.00	6,842,197.00	6.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,457,107.00	108,457,107.00		115,299,304.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,457,107.00	108,457,107.00		115,299,304.00		
2) Ending Balance, June 30 (E + F1e)			109,506,905.00	109,506,905.00		120,214,296.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	57,817,488.00	57,817,488.00		56,619,174.00		
ACCESS LCFF/LCAP Priorities	0000	9780	12,991,092.00					
Mandated Costs	0000	9780	9,161,523.00					
ACCESS	0000	9780	6,322,814.00					
2015-16 One-Time Discretionary Fund	0000	9780	2,431,333.00					
OCDE ERATE	0000	9780	2,280,076.00					
2015-16 One-Time COE LCAP Discret	0000	9780	1,392,413.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
Reserve for Outdated Checks	0000	9780	809,201.00					
Medical Administrative Activities (MAA)	0000	9780	715,497.00					
Various Other Designated Programs	0000	9780	655,975.00					
EISS Workshops	0000	9780	523,343.00					
Time & Attendance	0000	9780	507,672.00					
Information Technology Bi-Tech	0000	9780	382,000.00					
ACCESS-CHEP	0000	9780	371,100.00					
Special Schools Tier III	0000	9780	322,163.00					
Information Technology Imaging Sen	0000	9780	283,463.00					
Special Education JPA	0000	9780	267,512.00					
ACCESS Tier III	0000	9780	202,172.00					
Various Workshops and Trainings	0000	9780	142,616.00					
College & Career Ready Consortium	0000	9780	133,272.00					
Instructional Materials Lottery	1100	9780	16,744,942.00					
CTEp (ROP) Lottery	1100	9780	364,985.00					
ACCESS LCFF/LCAP Priorities	0000	9780		12,991,092.00				
Mandated Costs	0000	9780		9,161,523.00				
ACCESS	0000	9780		6,322,814.00				
2015-16 One-Time Discretionary Fund	0000	9780		2,431,333.00				
OCDE ERATE	0000	9780		2,280,076.00				
2015-16 One-Time COE LCAP Discret	0000	9780		1,392,413.00				
CTEp (ROP) Tier III	0000	9780		812,324.00				

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Reserve for Outdated Checks	0000	9780		809,201.00				
Medical Administrative Activities (MAA	0000	9780		715,497.00				
Various Other Designated Programs	0000	9780		655,975.00				
EISS Workshops	0000	9780		523,343.00				
Time & Attendance	0000	9780		507,672.00				
Information Technology Bi-Tech	0000	9780		382,000.00				
ACCESS-CHEP	0000	9780		371,100.00				
Special Schools Tier III	0000	9780		322,163.00				
Information Technology Imaging Servic	0000	9780		283,463.00				
Special Education JPA	0000	9780		267,512.00				
ACCESS Tier III	0000	9780		202,172.00				
Various Worksops and Trainings	0000	9780		142,616.00				
College & Career Ready Consortium	0000	9780		133,272.00				
Instructional Materials Lottery	1100	9780		16,744,942.00				
CTEp (ROP) Lottery	1100	9780		364,985.00				
ACCESS LCFF/LCAP Priorities	0000	9780				10,974,210.00		
Mandated Costs	0000	9780				7,950,374.00		
ACCESS	0000	9780				6,322,814.00		
OCDE ERATE	0000	9780				2,731,860.00		
2015-16 One-Time Discretionary Fund	0000	9780				2,516,193.00		
Medical Administrative Activities (MAA	0000	9780				2,427,223.00		
2015-16 One-Time COE LCAP Discret	0000	9780				979,430.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
EISS Workshops	0000	9780				728,984.00		
Reserve for Outdated Checks	0000	9780				703,906.00		
Various Other Designated Programs	0000	9780				681,272.00		
Time & Attendance	0000	9780				441,598.00		
Special Schools Tier III	0000	9780				392,266.00		
Information Technology Bi-Tech	0000	9780				382,000.00		
ACCESS-CHEP	0000	9780				371,100.00		
ACCESS Tier III	0000	9780				360,495.00		
Special Education JPA	0000	9780				292,865.00		
Information Technology Imaging Servic	0000	9780				288,991.00		
COE LCAP Support & Approval	0000	9780				241,253.00		
Various Workshops and Trainings	0000	9780				155,776.00		
College & Career Ready Consortium	0000	9780				133,272.00		
Instructional Materials Lottery	1100	9780				16,311,141.00		
CTEp (ROP) Lottery	1100	9780				411,797.00		
College & Career Preparatory Academ	1100	9780				8,030.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	51,619,417.00	51,619,417.00		63,525,122.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	24,325,880.00	24,325,880.00	6,529,270.59	23,918,358.00	(407,522.00)	-1.7%
Education Protection Account State Aid - Current Year		8012	577,000.00	577,000.00	125,319.00	485,200.00	(91,800.00)	-15.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	543,156.00	543,156.00	0.00	543,156.00	0.00	0.0%
Timber Yield Tax		8022	11.00	11.00	0.00	11.00	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	85,488,044.00	85,488,044.00	0.00	84,835,275.00	(652,769.00)	-0.8%
Unsecured Roll Taxes		8042	2,708,252.00	2,708,252.00	2,072,542.81	2,669,691.00	(38,561.00)	-1.4%
Prior Years' Taxes		8043	1,565,058.00	1,565,058.00	1,786,832.49	1,546,063.00	(18,995.00)	-1.2%
Supplemental Taxes		8044	2,201,318.00	2,201,318.00	963,021.24	2,356,487.00	155,169.00	7.0%
Education Revenue Augmentation Fund (ERAF)		8045	341,723.00	341,723.00	1,287.02	342,429.00	706.00	0.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,493,981.00	4,493,981.00	112,266.28	5,808,688.00	1,314,707.00	29.3%
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	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			122,244,423.00	122,244,423.00	11,590,539.43	122,505,358.00	260,935.00	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(445,520.00)	(445,520.00)	0.00	(537,320.00)	(91,800.00)	20.6%
All Other LCFF Transfers - Current Year	All Other	8091	(577,000.00)	(577,000.00)	0.00	(485,200.00)	91,800.00	-15.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	113,113.00	113,113.00	0.00	574,031.00	460,918.00	407.5%
Property Taxes Transfers		8097	(34,743,532.00)	(34,743,532.00)	(1,754,126.84)	(35,014,885.00)	(271,353.00)	0.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			86,591,484.00	86,591,484.00	9,836,412.59	87,041,984.00	450,500.00	0.5%
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	2,132,833.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	330,950.00	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	80,681.00	80,681.00	0.00	80,681.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

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Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	16,115,206.00	16,115,206.00	4,735,022.00	9,597,730.00	(6,517,476.00)	-40.4%
TOTAL, FEDERAL REVENUE			16,115,206.00	16,115,206.00	4,735,022.00	9,597,730.00	(6,517,476.00)	-40.4%
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	2,899,901.00	2,899,901.00	0.00	1,719,954.00	(1,179,947.00)	-40.7%
Lottery - Unrestricted and Instructional Materials		8560	1,095,984.00	1,095,984.00	0.00	893,374.00	(202,610.00)	-18.5%
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	626,088.00	626,088.00	407,683.00	945,235.00	319,147.00	51.0%
TOTAL, OTHER STATE REVENUE			626,088.00	626,088.00	407,683.00	945,235.00	(1,063,410.00)	-23.0%

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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	250.00	250.00	0.00	344.00		
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	192,404.00	192,404.00	26,010.48	196,794.00	4,390.00	2.3%
Food Service Sales		8634	285,000.00	285,000.00	81,366.10	285,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,000.00	4,000.00	1,632.00	4,000.00	0.00	0.0%
Interest		8660	1,242,305.00	1,242,305.00	457,802.33	1,394,395.00	152,090.00	12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	7,115,743.00	7,115,743.00	3,174,603.64	7,107,269.00	(8,474.00)	-0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,062,919.00	3,062,919.00	784,567.91	2,987,980.00	(74,939.00)	-2.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,687,278.00	2,687,278.00	297,948.83	2,638,265.00	(49,013.00)	-1.8%
Tuition		8710	30,594,700.00	30,594,700.00	7,029,688.08	30,594,700.00	0.00	0.0%
All Other Transfers In		8781-8783	254,987.00	254,987.00	0.00	254,987.00	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			45,439,586.00	45,439,586.00	11,853,619.37	45,463,734.00	24,148.00	0.1%
TOTAL, REVENUES			152,848,930.00	152,848,930.00	29,296,519.96	145,742,692.00	(7,106,238.00)	-4.6%

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	28,473,662.00	28,473,662.00	9,868,491.40	26,813,473.00	1,660,189.00	5.8%
Certificated Pupil Support Salaries		1200	632,645.00	632,645.00	183,768.44	584,018.00	48,627.00	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	8,562,155.00	8,562,155.00	2,835,984.57	8,408,744.00	153,411.00	1.8%
Other Certificated Salaries		1900	194,243.00	194,243.00	45,891.35	195,251.00	(1,008.00)	-0.5%
TOTAL, CERTIFICATED SALARIES			37,862,705.00	37,862,705.00	12,934,135.76	36,001,486.00	1,861,219.00	4.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,197,453.00	3,197,453.00	799,999.87	3,175,396.00	22,057.00	0.7%
Classified Support Salaries		2200	1,553,569.00	1,553,569.00	397,602.78	1,611,301.00	(57,732.00)	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	17,052,299.00	17,052,299.00	4,052,345.04	17,462,408.00	(410,109.00)	-2.4%
Clerical, Technical and Office Salaries		2400	11,691,793.00	11,691,793.00	3,249,441.98	12,003,893.00	(312,100.00)	-2.7%
Other Classified Salaries		2900	153,348.00	153,348.00	43,958.30	181,613.00	(28,265.00)	-18.4%
TOTAL, CLASSIFIED SALARIES			33,648,462.00	33,648,462.00	8,543,347.97	34,434,611.00	(786,149.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,940,061.00	4,940,061.00	1,736,661.68	5,112,853.00	(172,792.00)	-3.5%
PERS		3201-3202	5,409,221.00	5,409,221.00	1,227,358.82	5,368,898.00	40,323.00	0.7%
OASDI/Medicare/Alternative		3301-3302	1,055,405.00	1,055,405.00	316,451.16	1,083,594.00	(28,189.00)	-2.7%
Health and Welfare Benefits		3401-3402	14,115,837.00	14,115,837.00	4,128,895.19	13,063,625.00	1,052,212.00	7.5%
Unemployment Insurance		3501-3502	35,230.00	35,230.00	10,542.68	36,266.00	(1,036.00)	-2.9%
Workers' Compensation		3601-3602	1,205,908.00	1,205,908.00	365,434.31	1,238,712.00	(32,804.00)	-2.7%
OPEB, Allocated		3701-3702	0.00	0.00	56,642.33	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	75,215.00	75,215.00	23,842.86	76,615.00	(1,400.00)	-1.9%
TOTAL, EMPLOYEE BENEFITS			26,836,877.00	26,836,877.00	7,865,829.03	25,980,563.00	856,314.00	3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	242,465.00	242,465.00	8,971.39	269,089.00	(26,624.00)	-11.0%
Books and Other Reference Materials		4200	138,146.00	138,146.00	20,138.82	143,858.00	(5,712.00)	-4.1%
Materials and Supplies		4300	5,846,656.00	5,846,656.00	1,343,721.44	4,656,059.00	1,190,597.00	20.4%
Noncapitalized Equipment		4400	574,274.00	574,274.00	307,874.30	784,633.00	(210,359.00)	-36.6%
Food		4700	220,200.00	220,200.00	52,501.84	220,200.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,021,741.00	7,021,741.00	1,733,207.79	6,073,839.00	947,902.00	13.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,393,600.00	4,393,600.00	0.00	4,269,720.00	123,880.00	2.8%
Travel and Conferences		5200	1,292,150.00	1,292,150.00	282,234.68	1,356,756.00	(64,606.00)	-5.0%
Dues and Memberships		5300	257,859.00	257,859.00	137,538.07	277,689.00	(19,830.00)	-7.7%
Insurance		5400-5450	500,000.00	500,000.00	273,076.00	500,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,044,207.00	1,044,207.00	370,114.57	991,745.00	52,462.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,442,239.00	8,442,239.00	3,212,964.44	8,561,417.00	(119,178.00)	-1.4%
Transfers of Direct Costs		5710	(445,618.00)	(445,618.00)	(44,234.81)	(333,535.00)	(112,083.00)	25.2%
Transfers of Direct Costs - Interfund		5750	(142,385.00)	(142,385.00)	(8,678.07)	(296,734.00)	154,349.00	-108.4%
Professional/Consulting Services and Operating Expenditures		5800	8,603,070.00	8,603,070.00	2,032,706.89	8,438,657.00	164,413.00	1.9%
Communications		5900	949,852.00	949,852.00	210,778.67	836,279.00	113,573.00	12.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,894,974.00	24,894,974.00	6,466,500.44	24,601,994.00	292,980.00	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	38,100.00	38,100.00	0.00	25,000.00	13,100.00	34.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	20,000.00	0.00	50,000.00	(30,000.00)	-150.0%
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	1,877,996.00	1,877,996.00	953,831.57	908,577.00	969,419.00	51.6%
Equipment Replacement		6500	82,194.00	82,194.00	66,012.74	119,659.00	(37,465.00)	-45.6%
TOTAL, CAPITAL OUTLAY			2,018,290.00	2,018,290.00	1,019,844.31	1,103,236.00	915,054.00	45.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1,127,998.00	1,127,998.00	0.00	1,198,708.00	(70,710.00)	-6.3%
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	14,950,410.00	14,950,410.00	5,128,185.87	8,538,424.00	6,411,986.00	42.9%
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	4,746.00	4,746.00	0.00	1,186.00	3,560.00	75.0%
Other Debt Service - Principal		7439	17,778.00	17,778.00	0.00	4,445.00	13,333.00	75.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,100,932.00	16,100,932.00	5,128,185.87	9,742,763.00	6,358,169.00	39.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,290,733.00)	(6,290,733.00)	(25,824.16)	(6,491,729.00)	200,996.00	-3.2%
Transfers of Indirect Costs - Interfund		7350	(1,833,707.00)	(1,833,707.00)	(78,348.45)	(1,883,574.00)	49,867.00	-2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,124,440.00)	(8,124,440.00)	(104,172.61)	(8,375,303.00)	250,863.00	-3.1%
TOTAL, EXPENDITURES			140,259,541.00	140,259,541.00	43,586,878.56	129,563,189.00	10,696,352.00	7.6%

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	366,217.00	366,217.00	0.00	282,778.00	83,439.00	22.8%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			366,217.00	366,217.00	0.00	282,778.00	83,439.00	22.8%
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	(2,305,418.00)	(2,305,418.00)	0.00	(2,040,915.00)	264,503.00	-11.5%
Contributions from Restricted Revenues		8990	(8,867,956.00)	(8,867,956.00)	0.00	(8,940,818.00)	(72,862.00)	0.8%
(e) TOTAL, CONTRIBUTIONS			(11,173,374.00)	(11,173,374.00)	0.00	(10,981,733.00)	191,641.00	-1.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,539,591.00)	(11,539,591.00)	0.00	(11,264,511.00)	275,080.00	-2.4%

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	5,321,101.00	5,321,101.00	301,737.66	5,298,068.00	(23,033.00)	-0.4%
2) Federal Revenue		8100-8299	13,027,084.00	13,027,084.00	438,155.09	13,165,009.00	137,925.00	1.1%
3) Other State Revenue		8300-8599	16,141,083.00	16,141,083.00	1,566.45	17,058,788.00	917,705.00	5.7%
4) Other Local Revenue		8600-8799	42,403,762.00	42,403,762.00	6,428,335.95	40,914,888.00	(1,488,874.00)	-3.5%
5) TOTAL, REVENUES			76,893,030.00	76,893,030.00	7,169,795.15	76,436,753.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,428,352.00	19,428,352.00	5,930,846.22	18,821,025.00	607,327.00	3.1%
2) Classified Salaries		2000-2999	22,859,748.00	22,859,748.00	5,252,322.58	22,443,596.00	416,152.00	1.8%
3) Employee Benefits		3000-3999	22,250,846.00	22,250,846.00	4,912,892.40	21,142,404.00	1,108,442.00	5.0%
4) Books and Supplies		4000-4999	6,260,309.00	6,260,309.00	344,906.43	6,386,132.00	(125,823.00)	-2.0%
5) Services and Other Operating Expenditures		5000-5999	22,847,107.00	22,847,107.00	1,794,170.20	25,743,324.00	(2,896,217.00)	-12.7%
6) Capital Outlay		6000-6999	716,914.00	716,914.00	0.00	716,914.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,682,402.00	1,682,402.00	399,091.55	1,862,092.00	(179,690.00)	-10.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,290,733.00	6,290,733.00	25,824.16	6,491,729.00	(200,996.00)	-3.2%
9) TOTAL, EXPENDITURES			102,336,411.00	102,336,411.00	18,660,053.54	103,607,216.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,443,381.00)	(25,443,381.00)	(11,490,258.39)	(27,170,463.00)		
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	980,735.00	980,735.00	0.00	980,735.00	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	11,173,374.00	11,173,374.00	0.00	10,981,733.00	(191,641.00)	-1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,192,639.00	10,192,639.00	0.00	10,000,998.00		

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)			(15,250,742.00)	(15,250,742.00)	(11,490,258.39)	(17,169,465.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,927,511.00	43,927,511.00		45,938,807.00	2,011,296.00	4.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,927,511.00	43,927,511.00		45,938,807.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,927,511.00	43,927,511.00		45,938,807.00		
2) Ending Balance, June 30 (E + F1e)			28,676,769.00	28,676,769.00		28,769,342.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	28,676,769.00	28,676,769.00		28,769,342.00		
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 (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	5,321,101.00	5,321,101.00	301,737.66	5,298,068.00	(23,033.00)	-0.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,321,101.00	5,321,101.00	301,737.66	5,298,068.00	(23,033.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,218,572.00	1,218,572.00	0.00	1,218,572.00	0.00	0.0%
Special Education Discretionary Grants		8182	625,116.00	625,116.00	0.00	504,591.00	(120,525.00)	-19.3%
Child Nutrition Programs		8220	230,000.00	230,000.00	0.00	230,000.00	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	2,319,123.00	2,319,123.00	251,698.09	1,632,479.00	(686,644.00)	-29.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,317,765.00	4,317,765.00	0.00	4,463,330.00	145,565.00	3.4%
Title I, Part D, Local Delinquent Programs	3025	8290	2,446,522.00	2,446,522.00	186,423.00	2,842,075.00	395,553.00	16.2%
Title II, Part A, Educator Quality	4035	8290	49,382.00	49,382.00	0.00	118,932.00	69,550.00	140.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	437.00	437.00	34.00	34.00	(403.00)	-92.2%
Title III, Part A, English Learner Program	4203	8290	193,918.00	193,918.00	0.00	260,522.00	66,604.00	34.3%
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	254,382.00	254,382.00	0.00	336,041.00	81,659.00	32.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,371,867.00	1,371,867.00	0.00	1,558,433.00	186,566.00	13.6%
TOTAL, FEDERAL REVENUE			13,027,084.00	13,027,084.00	438,155.09	13,165,009.00	137,925.00	1.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	20,560.00	20,560.00	0.00	20,560.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	335,046.00	335,046.00	0.00	293,712.00	(41,334.00)	-12.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	203,960.00	203,960.00	(115,470.00)	157,880.00	(46,080.00)	-22.6%
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	4,161,037.00	4,161,037.00	0.00	4,632,088.00	471,051.00	11.3%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	992,456.00	992,456.00	0.00	1,113,808.00	121,352.00	12.2%
California Clean Energy Jobs Act	6230	8590	936,091.00	936,091.00	0.00	936,091.00	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	9,491,933.00	9,491,933.00	117,036.45	9,904,649.00	412,716.00	4.3%
TOTAL, OTHER STATE REVENUE			16,141,083.00	16,141,083.00	1,566.45	17,058,788.00	917,705.00	5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,200,000.00	1,200,000.00	7,741.66	1,200,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	241,289.00	241,289.00	45,744.44	226,000.00	(15,289.00)	-6.3%
Food Service Sales		8634	11,500.00	11,500.00	1,592.20	11,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	33,404,330.00	33,404,330.00	5,273,112.89	31,400,599.00	(2,003,731.00)	-6.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	433,533.00	433,533.00	61,374.15	595,475.00	161,942.00	37.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,593,766.00	3,593,766.00	145,217.23	3,961,970.00	368,204.00	10.2%
Tuition		8710	3,506,916.00	3,506,916.00	893,553.38	3,506,916.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	12,428.00	12,428.00	0.00	12,428.00	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			42,403,762.00	42,403,762.00	6,428,335.95	40,914,888.00	(1,488,874.00)	-3.5%
TOTAL, REVENUES			76,893,030.00	76,893,030.00	7,169,795.15	76,436,753.00	(456,277.00)	-0.6%

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	10,160,203.00	10,160,203.00	2,986,878.45	9,661,573.00	498,630.00	4.9%
Certificated Pupil Support Salaries		1200	2,490,416.00	2,490,416.00	794,660.52	2,445,519.00	44,897.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,428,572.00	4,428,572.00	1,392,947.28	4,303,087.00	125,485.00	2.8%
Other Certificated Salaries		1900	2,349,161.00	2,349,161.00	756,359.97	2,410,846.00	(61,685.00)	-2.6%
TOTAL, CERTIFICATED SALARIES			19,428,352.00	19,428,352.00	5,930,846.22	18,821,025.00	607,327.00	3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,150,281.00	10,150,281.00	2,142,605.88	9,750,562.00	399,719.00	3.9%
Classified Support Salaries		2200	2,763,977.00	2,763,977.00	650,405.17	2,722,809.00	41,168.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	5,886,006.00	5,886,006.00	1,410,340.87	5,702,167.00	183,839.00	3.1%
Clerical, Technical and Office Salaries		2400	3,638,125.00	3,638,125.00	950,236.92	3,862,141.00	(224,016.00)	-6.2%
Other Classified Salaries		2900	421,359.00	421,359.00	98,733.74	405,917.00	15,442.00	3.7%
TOTAL, CLASSIFIED SALARIES			22,859,748.00	22,859,748.00	5,252,322.58	22,443,596.00	416,152.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,395,467.00	7,395,467.00	747,442.51	7,342,025.00	53,442.00	0.7%
PERS		3201-3202	3,536,459.00	3,536,459.00	804,227.22	3,518,270.00	18,189.00	0.5%
OASDI/Medicare/Alternative		3301-3302	666,280.00	666,280.00	165,060.84	659,524.00	6,756.00	1.0%
Health and Welfare Benefits		3401-3402	9,833,080.00	9,833,080.00	2,973,078.36	8,806,823.00	1,026,257.00	10.4%
Unemployment Insurance		3501-3502	21,793.00	21,793.00	5,504.32	21,403.00	390.00	1.8%
Workers' Compensation		3601-3602	738,274.00	738,274.00	191,182.05	727,555.00	10,719.00	1.5%
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	59,493.00	59,493.00	26,397.10	66,804.00	(7,311.00)	-12.3%
TOTAL, EMPLOYEE BENEFITS			22,250,846.00	22,250,846.00	4,912,892.40	21,142,404.00	1,108,442.00	5.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,200.00	5,200.00	0.00	11,821.00	(6,621.00)	-127.3%
Books and Other Reference Materials		4200	65,016.00	65,016.00	0.00	76,522.00	(11,506.00)	-17.7%
Materials and Supplies		4300	5,490,648.00	5,490,648.00	213,571.90	5,547,195.00	(56,547.00)	-1.0%
Noncapitalized Equipment		4400	381,145.00	381,145.00	42,644.35	428,494.00	(47,349.00)	-12.4%
Food		4700	318,300.00	318,300.00	88,690.18	322,100.00	(3,800.00)	-1.2%
TOTAL, BOOKS AND SUPPLIES			6,260,309.00	6,260,309.00	344,906.43	6,386,132.00	(125,823.00)	-2.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	17,837,570.00	17,837,570.00	103,645.89	18,415,097.00	(577,527.00)	-3.2%
Travel and Conferences		5200	822,728.00	822,728.00	201,378.82	1,095,248.00	(272,520.00)	-33.1%
Dues and Memberships		5300	11,150.00	11,150.00	2,491.41	7,765.00	3,385.00	30.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	225,570.00	225,570.00	73,277.77	223,911.00	1,659.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	912,237.00	912,237.00	723,245.38	1,398,048.00	(485,811.00)	-53.3%
Transfers of Direct Costs		5710	445,618.00	445,618.00	44,234.81	333,535.00	112,083.00	25.2%
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	2,403,683.00	2,403,683.00	589,879.68	4,092,917.00	(1,689,234.00)	-70.3%
Communications		5900	188,551.00	188,551.00	56,016.44	176,803.00	11,748.00	6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,847,107.00	22,847,107.00	1,794,170.20	25,743,324.00	(2,896,217.00)	-12.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	709,914.00	709,914.00	0.00	709,914.00	0.00	0.0%
Equipment Replacement		6500	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			716,914.00	716,914.00	0.00	716,914.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1,235,483.00	1,235,483.00	0.00	1,274,580.00	(39,097.00)	-3.2%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	144,791.00	144,791.00	0.00	188,420.00	(43,629.00)	-30.1%
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	302,128.00	302,128.00	399,091.55	399,092.00	(96,964.00)	-32.1%
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)			1,682,402.00	1,682,402.00	399,091.55	1,862,092.00	(179,690.00)	-10.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,290,733.00	6,290,733.00	25,824.16	6,491,729.00	(200,996.00)	-3.2%
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			6,290,733.00	6,290,733.00	25,824.16	6,491,729.00	(200,996.00)	-3.2%
TOTAL, EXPENDITURES			102,336,411.00	102,336,411.00	18,660,053.54	103,607,216.00	(1,270,805.00)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			980,735.00	980,735.00	0.00	980,735.00	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	2,305,418.00	2,305,418.00	0.00	2,040,915.00	(264,503.00)	-11.5%
Contributions from Restricted Revenues		8990	8,867,956.00	8,867,956.00	0.00	8,940,818.00	72,862.00	0.8%
(e) TOTAL, CONTRIBUTIONS			11,173,374.00	11,173,374.00	0.00	10,981,733.00	(191,641.00)	-1.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			10,192,639.00	10,192,639.00	0.00	10,000,998.00	191,641.00	-1.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	91,912,585.00	91,912,585.00	10,138,150.25	92,340,052.00	427,467.00	0.5%
2) Federal Revenue		8100-8299	29,222,971.00	29,222,971.00	7,636,960.09	22,843,420.00	(6,379,551.00)	-21.8%
3) Other State Revenue		8300-8599	20,763,056.00	20,763,056.00	409,249.45	20,617,351.00	(145,705.00)	-0.7%
4) Other Local Revenue		8600-8799	87,843,348.00	87,843,348.00	18,281,955.32	86,378,622.00	(1,464,726.00)	-1.7%
5) TOTAL, REVENUES			229,741,960.00	229,741,960.00	36,466,315.11	222,179,445.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	57,291,057.00	57,291,057.00	18,864,981.98	54,822,511.00	2,468,546.00	4.3%
2) Classified Salaries		2000-2999	56,508,210.00	56,508,210.00	13,795,670.55	56,878,207.00	(369,997.00)	-0.7%
3) Employee Benefits		3000-3999	49,087,723.00	49,087,723.00	12,778,721.43	47,122,967.00	1,964,756.00	4.0%
4) Books and Supplies		4000-4999	13,282,050.00	13,282,050.00	2,078,114.22	12,459,971.00	822,079.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	47,742,081.00	47,742,081.00	8,260,670.64	50,345,318.00	(2,603,237.00)	-5.5%
6) Capital Outlay		6000-6999	2,735,204.00	2,735,204.00	1,019,844.31	1,820,150.00	915,054.00	33.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	17,783,334.00	17,783,334.00	5,527,277.42	11,604,855.00	6,178,479.00	34.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,833,707.00)	(1,833,707.00)	(78,348.45)	(1,883,574.00)	49,867.00	-2.7%
9) TOTAL, EXPENDITURES			242,595,952.00	242,595,952.00	62,246,932.10	233,170,405.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,853,992.00)	(12,853,992.00)	(25,780,616.99)	(10,990,960.00)		
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	1,346,952.00	1,346,952.00	0.00	1,263,513.00	83,439.00	6.2%
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			(1,346,952.00)	(1,346,952.00)	0.00	(1,263,513.00)		

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)			(14,200,944.00)	(14,200,944.00)	(25,780,616.99)	(12,254,473.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	152,384,618.00	152,384,618.00		161,238,111.00	8,853,493.00	5.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			152,384,618.00	152,384,618.00		161,238,111.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,384,618.00	152,384,618.00		161,238,111.00		
2) Ending Balance, June 30 (E + F1e)			138,183,674.00	138,183,674.00		148,983,638.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	28,676,769.00	28,676,769.00		28,769,342.00		
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	57,817,488.00	57,817,488.00		56,619,174.00		
ACCESS LCFF/LCAP Priorities	0000	9780	12,991,092.00					
Mandated Costs	0000	9780	9,161,523.00					
ACCESS	0000	9780	6,322,814.00					
2015-16 One-Time Discretionary Fund	0000	9780	2,431,333.00					
OCDE ERATE	0000	9780	2,280,076.00					
2015-16 One-Time COE LCAP Discret	0000	9780	1,392,413.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
Reserve for Outdated Checks	0000	9780	809,201.00					
Medical Administrative Activities (MAA	0000	9780	715,497.00					
Various Other Designated Programs	0000	9780	655,975.00					
EISS Workshops	0000	9780	523,343.00					
Time & Attendance	0000	9780	507,672.00					
Information Technology Bi-Tech	0000	9780	382,000.00					
ACCESS-CHEP	0000	9780	371,100.00					
Special Schools Tier III	0000	9780	322,163.00					
Information Technology Imagining Sen	0000	9780	283,463.00					
Special Education JPA	0000	9780	267,512.00					
ACCESS Tier III	0000	9780	202,172.00					
Various Workshops and Trainings	0000	9780	142,616.00					
College & Career Ready Consortium	0000	9780	133,272.00					
Instructional Materials Lottery	1100	9780	16,744,942.00					
CTEp (ROP) Lottery	1100	9780	364,985.00					
ACCESS LCFF/LCAP Priorities	0000	9780		12,991,092.00				
Mandated Costs	0000	9780		9,161,523.00				
ACCESS	0000	9780		6,322,814.00				
2015-16 One-Time Discretionary Fund	0000	9780		2,431,333.00				
OCDE ERATE	0000	9780		2,280,076.00				
2015-16 One-Time COE LCAP Discret	0000	9780		1,392,413.00				
CTEp (ROP) Tier III	0000	9780		812,324.00				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Reserve for Outdated Checks	0000	9780		809,201.00				
Medical Administrative Activities (MAA	0000	9780		715,497.00				
Various Other Designated Programs	0000	9780		655,975.00				
EISS Workshops	0000	9780		523,343.00				
Time & Attendance	0000	9780		507,672.00				
Information Technology Bi-Tech	0000	9780		382,000.00				
ACCESS-CHEP	0000	9780		371,100.00				
Special Schools Tier III	0000	9780		322,163.00				
Information Technology Imaging Servic	0000	9780		283,463.00				
Special Education JPA	0000	9780		267,512.00				
ACCESS Tier III	0000	9780		202,172.00				
Various Worksops and Trainings	0000	9780		142,616.00				
College & Career Ready Consortium	0000	9780		133,272.00				
Instructional Materials Lottery	1100	9780		16,744,942.00				
CTEp (ROP) Lottery	1100	9780		364,985.00				
ACCESS LCFF/LCAP Priorities	0000	9780				10,974,210.00		
Mandated Costs	0000	9780				7,950,374.00		
ACCESS	0000	9780				6,322,814.00		
OCDE ERATE	0000	9780				2,731,860.00		
2015-16 One-Time Discretionary Fund	0000	9780				2,516,193.00		
Medical Administrative Activities (MAA	0000	9780				2,427,223.00		
2015-16 One-Time COE LCAP Discret	0000	9780				979,430.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
EISS Workshops	0000	9780				728,984.00		
Reserve for Outdated Checks	0000	9780				703,906.00		
Various Other Designated Programs	0000	9780				681,272.00		
Time & Attendance	0000	9780				441,598.00		
Special Schools Tier III	0000	9780				392,266.00		
Information Technology Bi-Tech	0000	9780				382,000.00		
ACCESS-CHEP	0000	9780				371,100.00		
ACCESS Tier III	0000	9780				360,495.00		
Special Education JPA	0000	9780				292,865.00		
Information Technology Imaging Servic	0000	9780				288,991.00		
COE LCAP Support & Approval	0000	9780				241,253.00		
Various Workshops and Trainings	0000	9780				155,776.00		
College & Career Ready Consortium	0000	9780				133,272.00		
Instructional Materials Lottery	1100	9780				16,311,141.00		
CTEp (ROP) Lottery	1100	9780				411,797.00		
College & Career Preparatory Academ	1100	9780				8,030.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	51,619,417.00	51,619,417.00		63,525,122.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	24,325,880.00	24,325,880.00	6,529,270.59	23,918,358.00	(407,522.00)	-1.7%
Education Protection Account State Aid - Current Year		8012	577,000.00	577,000.00	125,319.00	485,200.00	(91,800.00)	-15.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	543,156.00	543,156.00	0.00	543,156.00	0.00	0.0%
Timber Yield Tax		8022	11.00	11.00	0.00	11.00	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	85,488,044.00	85,488,044.00	0.00	84,835,275.00	(652,769.00)	-0.8%
Unsecured Roll Taxes		8042	2,708,252.00	2,708,252.00	2,072,542.81	2,669,691.00	(38,561.00)	-1.4%
Prior Years' Taxes		8043	1,565,058.00	1,565,058.00	1,786,832.49	1,546,063.00	(18,995.00)	-1.2%
Supplemental Taxes		8044	2,201,318.00	2,201,318.00	963,021.24	2,356,487.00	155,169.00	7.0%
Education Revenue Augmentation Fund (ERAF)		8045	341,723.00	341,723.00	1,287.02	342,429.00	706.00	0.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,493,981.00	4,493,981.00	112,266.28	5,808,688.00	1,314,707.00	29.3%
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	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			122,244,423.00	122,244,423.00	11,590,539.43	122,505,358.00	260,935.00	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(445,520.00)	(445,520.00)	0.00	(537,320.00)	(91,800.00)	20.6%
All Other LCFF Transfers - Current Year	All Other	8091	(577,000.00)	(577,000.00)	0.00	(485,200.00)	91,800.00	-15.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	113,113.00	113,113.00	0.00	574,031.00	460,918.00	407.5%
Property Taxes Transfers		8097	(29,422,431.00)	(29,422,431.00)	(1,452,389.18)	(29,716,817.00)	(294,386.00)	1.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			91,912,585.00	91,912,585.00	10,138,150.25	92,340,052.00	427,467.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,218,572.00	1,218,572.00	2,132,833.00	1,218,572.00	0.00	0.0%
Special Education Discretionary Grants		8182	625,116.00	625,116.00	330,950.00	504,591.00	(120,525.00)	-19.3%
Child Nutrition Programs		8220	230,000.00	230,000.00	0.00	230,000.00	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	2,399,804.00	2,399,804.00	251,698.09	1,713,160.00	(686,644.00)	-28.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,317,765.00	4,317,765.00	0.00	4,463,330.00	145,565.00	3.4%
Title I, Part D, Local Delinquent Programs	3025	8290	2,446,522.00	2,446,522.00	186,423.00	2,842,075.00	395,553.00	16.2%
Title II, Part A, Educator Quality	4035	8290	49,382.00	49,382.00	0.00	118,932.00	69,550.00	140.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	437.00	437.00	34.00	34.00	(403.00)	-92.2%
Title III, Part A, English Learner Program	4203	8290	193,918.00	193,918.00	0.00	260,522.00	66,604.00	34.3%
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	254,382.00	254,382.00	0.00	336,041.00	81,659.00	32.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,487,073.00	17,487,073.00	4,735,022.00	11,156,163.00	(6,330,910.00)	-36.2%
TOTAL, FEDERAL REVENUE			29,222,971.00	29,222,971.00	7,636,960.09	22,843,420.00	(6,379,551.00)	-21.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	20,560.00	20,560.00	0.00	20,560.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,899,901.00	2,899,901.00	0.00	1,719,954.00	(1,179,947.00)	-40.7%
Lottery - Unrestricted and Instructional Materials		8560	1,431,030.00	1,431,030.00	0.00	1,187,086.00	(243,944.00)	-17.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	203,960.00	203,960.00	(115,470.00)	157,880.00	(46,080.00)	-22.6%
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	4,161,037.00	4,161,037.00	0.00	4,632,088.00	471,051.00	11.3%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	992,456.00	992,456.00	0.00	1,113,808.00	121,352.00	12.2%
California Clean Energy Jobs Act	6230	8590	936,091.00	936,091.00	0.00	936,091.00	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	10,118,021.00	10,118,021.00	524,719.45	10,849,884.00	731,863.00	7.2%
TOTAL, OTHER STATE REVENUE			20,763,056.00	20,763,056.00	409,249.45	20,617,351.00	(145,705.00)	-0.7%

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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	1,200,250.00	1,200,250.00	7,741.66	1,200,344.00	94.00	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	433,693.00	433,693.00	71,754.92	422,794.00	(10,899.00)	-2.5%
Food Service Sales		8634	296,500.00	296,500.00	82,958.30	296,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,000.00	4,000.00	1,632.00	4,000.00	0.00	0.0%
Interest		8660	1,242,305.00	1,242,305.00	457,802.33	1,394,395.00	152,090.00	12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	40,520,073.00	40,520,073.00	8,447,716.53	38,507,868.00	(2,012,205.00)	-5.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,496,452.00	3,496,452.00	845,942.06	3,583,455.00	87,003.00	2.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,281,044.00	6,281,044.00	443,166.06	6,600,235.00	319,191.00	5.1%
Tuition		8710	34,101,616.00	34,101,616.00	7,923,241.46	34,101,616.00	0.00	0.0%
All Other Transfers In		8781-8783	254,987.00	254,987.00	0.00	254,987.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	12,428.00	12,428.00	0.00	12,428.00	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			87,843,348.00	87,843,348.00	18,281,955.32	86,378,622.00	(1,464,726.00)	-1.7%
TOTAL, REVENUES			229,741,960.00	229,741,960.00	36,466,315.11	222,179,445.00	(7,562,515.00)	-3.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	38,633,865.00	38,633,865.00	12,855,369.85	36,475,046.00	2,158,819.00	5.6%
Certificated Pupil Support Salaries		1200	3,123,061.00	3,123,061.00	978,428.96	3,029,537.00	93,524.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,990,727.00	12,990,727.00	4,228,931.85	12,711,831.00	278,896.00	2.1%
Other Certificated Salaries		1900	2,543,404.00	2,543,404.00	802,251.32	2,606,097.00	(62,693.00)	-2.5%
TOTAL, CERTIFICATED SALARIES			57,291,057.00	57,291,057.00	18,864,981.98	54,822,511.00	2,468,546.00	4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,347,734.00	13,347,734.00	2,942,605.75	12,925,958.00	421,776.00	3.2%
Classified Support Salaries		2200	4,317,546.00	4,317,546.00	1,048,007.95	4,334,110.00	(16,564.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	22,938,305.00	22,938,305.00	5,462,685.91	23,164,575.00	(226,270.00)	-1.0%
Clerical, Technical and Office Salaries		2400	15,329,918.00	15,329,918.00	4,199,678.90	15,866,034.00	(536,116.00)	-3.5%
Other Classified Salaries		2900	574,707.00	574,707.00	142,692.04	587,530.00	(12,823.00)	-2.2%
TOTAL, CLASSIFIED SALARIES			56,508,210.00	56,508,210.00	13,795,670.55	56,878,207.00	(369,997.00)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,335,528.00	12,335,528.00	2,484,104.19	12,454,878.00	(119,350.00)	-1.0%
PERS		3201-3202	8,945,680.00	8,945,680.00	2,031,586.04	8,887,168.00	58,512.00	0.7%
OASDI/Medicare/Alternative		3301-3302	1,721,685.00	1,721,685.00	481,512.00	1,743,118.00	(21,433.00)	-1.2%
Health and Welfare Benefits		3401-3402	23,948,917.00	23,948,917.00	7,101,973.55	21,870,448.00	2,078,469.00	8.7%
Unemployment Insurance		3501-3502	57,023.00	57,023.00	16,047.00	57,669.00	(646.00)	-1.1%
Workers' Compensation		3601-3602	1,944,182.00	1,944,182.00	556,616.36	1,966,267.00	(22,085.00)	-1.1%
OPEB, Allocated		3701-3702	0.00	0.00	56,642.33	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	134,708.00	134,708.00	50,239.96	143,419.00	(8,711.00)	-6.5%
TOTAL, EMPLOYEE BENEFITS			49,087,723.00	49,087,723.00	12,778,721.43	47,122,967.00	1,964,756.00	4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	247,665.00	247,665.00	8,971.39	280,910.00	(33,245.00)	-13.4%
Books and Other Reference Materials		4200	203,162.00	203,162.00	20,138.82	220,380.00	(17,218.00)	-8.5%
Materials and Supplies		4300	11,337,304.00	11,337,304.00	1,557,293.34	10,203,254.00	1,134,050.00	10.0%
Noncapitalized Equipment		4400	955,419.00	955,419.00	350,518.65	1,213,127.00	(257,708.00)	-27.0%
Food		4700	538,500.00	538,500.00	141,192.02	542,300.00	(3,800.00)	-0.7%
TOTAL, BOOKS AND SUPPLIES			13,282,050.00	13,282,050.00	2,078,114.22	12,459,971.00	822,079.00	6.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	22,231,170.00	22,231,170.00	103,645.89	22,684,817.00	(453,647.00)	-2.0%
Travel and Conferences		5200	2,114,878.00	2,114,878.00	483,613.50	2,452,004.00	(337,126.00)	-15.9%
Dues and Memberships		5300	269,009.00	269,009.00	140,029.48	285,454.00	(16,445.00)	-6.1%
Insurance		5400-5450	500,000.00	500,000.00	273,076.00	500,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,269,777.00	1,269,777.00	443,392.34	1,215,656.00	54,121.00	4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,354,476.00	9,354,476.00	3,936,209.82	9,959,465.00	(604,989.00)	-6.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(142,385.00)	(142,385.00)	(8,678.07)	(296,734.00)	154,349.00	-108.4%
Professional/Consulting Services and Operating Expenditures		5800	11,006,753.00	11,006,753.00	2,622,586.57	12,531,574.00	(1,524,821.00)	-13.9%
Communications		5900	1,138,403.00	1,138,403.00	266,795.11	1,013,082.00	125,321.00	11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,742,081.00	47,742,081.00	8,260,670.64	50,345,318.00	(2,603,237.00)	-5.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	38,100.00	38,100.00	0.00	25,000.00	13,100.00	34.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	20,000.00	0.00	50,000.00	(30,000.00)	-150.0%
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	2,587,910.00	2,587,910.00	953,831.57	1,618,491.00	969,419.00	37.5%
Equipment Replacement		6500	89,194.00	89,194.00	66,012.74	126,659.00	(37,465.00)	-42.0%
TOTAL, CAPITAL OUTLAY			2,735,204.00	2,735,204.00	1,019,844.31	1,820,150.00	915,054.00	33.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	2,363,481.00	2,363,481.00	0.00	2,473,288.00	(109,807.00)	-4.6%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other	All Other	7221-7223	144,791.00	144,791.00	0.00	188,420.00	(43,629.00)	-30.1%
All Other Transfers		7281-7283	14,950,410.00	14,950,410.00	5,128,185.87	8,538,424.00	6,411,986.00	42.9%
All Other Transfers Out to All Others		7299	302,128.00	302,128.00	399,091.55	399,092.00	(96,964.00)	-32.1%
Debt Service								
Debt Service - Interest		7438	4,746.00	4,746.00	0.00	1,186.00	3,560.00	75.0%
Other Debt Service - Principal		7439	17,778.00	17,778.00	0.00	4,445.00	13,333.00	75.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,783,334.00	17,783,334.00	5,527,277.42	11,604,855.00	6,178,479.00	34.7%
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	(1,833,707.00)	(1,833,707.00)	(78,348.45)	(1,883,574.00)	49,867.00	-2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,833,707.00)	(1,833,707.00)	(78,348.45)	(1,883,574.00)	49,867.00	-2.7%
TOTAL, EXPENDITURES			242,595,952.00	242,595,952.00	62,246,932.10	233,170,405.00	9,425,547.00	3.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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	366,217.00	366,217.00	0.00	282,778.00	83,439.00	22.8%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,346,952.00	1,346,952.00	0.00	1,263,513.00	83,439.00	6.2%
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)			(1,346,952.00)	(1,346,952.00)	0.00	(1,263,513.00)	(83,439.00)	-6.2%

Resource	Description	2017-18 Projected Year Totals
5640	Medi-Cal Billing Option	179,919.00
6230	California Clean Energy Jobs Act	1,573,397.00
6300	Lottery: Instructional Materials	1,228,240.00
6500	Special Education	1,885,122.00
6512	Special Ed: Mental Health Services	39,137.00
7338	College Readiness Block Grant	144,784.00
7810	Other Restricted State	1,896,763.00
8150	Ongoing & Major Maintenance Account (RM.	13,529,875.00
9010	Other Restricted Local	8,292,105.00
Total, Restricted Balance		<u>28,769,342.00</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	29,422,431.00	29,422,431.00	1,452,389.18	29,717,509.00	295,078.00	1.0%
2) Federal Revenue		8100-8299	7,563,335.00	7,563,335.00	0.00	7,602,730.00	39,395.00	0.5%
3) Other State Revenue		8300-8599	2,671,336.00	2,671,336.00	1,576,921.82	2,724,761.00	53,425.00	2.0%
4) Other Local Revenue		8600-8799	1,263,291.00	1,263,291.00	24,687.99	1,270,448.00	7,157.00	0.6%
5) TOTAL REVENUES			40,920,393.00	40,920,393.00	3,053,998.99	41,315,448.00		
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	39,718,601.00	39,718,601.00	1,692,389.18	39,636,298.00	82,303.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			39,718,601.00	39,718,601.00	1,692,389.18	39,636,298.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,201,792.00	1,201,792.00	1,361,609.81	1,679,150.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,201,792.00	1,201,792.00	1,361,609.81	1,679,150.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	12,080,785.00	12,080,785.00	12,823,690.00	742,905.00	6.1%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				12,080,785.00	12,080,785.00	12,823,690.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				12,080,785.00	12,080,785.00	12,823,690.00		
2) Ending Balance, June 30 (E + F1e)				13,282,577.00	13,282,577.00	14,502,840.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	13,282,577.00	13,282,577.00	14,502,840.00		
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)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	29,422,431.00	29,422,431.00	1,452,389.18	29,717,509.00	295,078.00	1.0%
TOTAL, LCFF SOURCES			29,422,431.00	29,422,431.00	1,452,389.18	29,717,509.00	295,078.00	1.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	7,563,335.00	7,563,335.00	0.00	7,602,730.00	39,395.00	0.5%
TOTAL, FEDERAL REVENUE			7,563,335.00	7,563,335.00	0.00	7,602,730.00	39,395.00	0.5%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	19,046.72	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	2,671,336.00	2,671,336.00	1,557,875.10	2,724,761.00	53,425.00	2.0%
TOTAL, OTHER STATE REVENUE			2,671,336.00	2,671,336.00	1,576,921.82	2,724,761.00	53,425.00	2.0%
OTHER LOCAL REVENUE								
Interest		8660	69,292.00	69,292.00	24,687.99	76,449.00	7,157.00	10.3%
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	1,193,999.00	1,193,999.00	0.00	1,193,999.00	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			1,263,291.00	1,263,291.00	24,687.99	1,270,448.00	7,157.00	0.6%
TOTAL REVENUES			40,920,393.00	40,920,393.00	3,053,998.99	41,315,448.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	9,349,623.00	9,349,623.00	240,000.00	9,389,018.00	(39,395.00)	-0.4%
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	30,368,978.00	30,368,978.00	1,452,389.18	30,247,280.00	121,698.00	0.4%
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)			39,718,601.00	39,718,601.00	1,692,389.18	39,636,298.00	82,303.00	0.2%
TOTAL EXPENDITURES			39,718,601.00	39,718,601.00	1,692,389.18	39,636,298.00		

Resource	Description	2017/18 Projected Year Totals
6500	Special Education	11,137,811.00
6512	Special Ed: Mental Health Services	3,365,029.00
Total, Restricted Balance		<u>14,502,840.00</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	7,579,485.00	7,579,485.00	2,562,202.00	6,614,987.00	(964,498.00)	-12.7%
3) Other State Revenue		8300-8599	13,327,280.00	13,327,280.00	4,033,574.07	14,883,121.00	1,555,841.00	11.7%
4) Other Local Revenue		8600-8799	625,542.00	625,542.00	95,445.70	408,185.00	(217,357.00)	-34.7%
5) TOTAL, REVENUES			21,532,307.00	21,532,307.00	6,691,221.77	21,906,293.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,308.00	56,308.00	1,611.28	6,109.00	50,199.00	89.2%
2) Classified Salaries		2000-2999	2,347,211.00	2,347,211.00	486,913.61	1,909,019.00	438,192.00	18.7%
3) Employee Benefits		3000-3999	1,138,176.00	1,138,176.00	256,133.01	915,493.00	222,683.00	19.6%
4) Books and Supplies		4000-4999	83,481.00	83,481.00	3,182.53	85,714.00	(2,233.00)	-2.7%
5) Services and Other Operating Expenditures		5000-5999	16,439,641.00	16,439,641.00	3,775,406.54	17,389,162.00	(949,521.00)	-5.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,833,707.00	1,833,707.00	78,348.45	1,863,574.00	(49,867.00)	-2.7%
9) TOTAL, EXPENDITURES			21,898,524.00	21,898,524.00	4,601,595.42	22,189,071.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(366,217.00)	(366,217.00)	2,089,626.35	(282,778.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	366,217.00	366,217.00	0.00	282,778.00	(83,439.00)	-22.8%
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			366,217.00	366,217.00	0.00	282,778.00		

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	2,089,626.35	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) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,579,485.00	7,579,485.00	2,562,202.00	6,614,987.00	(964,498.00)	-12.7%
TOTAL, FEDERAL REVENUE			7,579,485.00	7,579,485.00	2,562,202.00	6,614,987.00	(964,498.00)	-12.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,327,280.00	13,327,280.00	4,033,574.07	14,883,121.00	1,555,841.00	11.7%
TOTAL, OTHER STATE REVENUE			13,327,280.00	13,327,280.00	4,033,574.07	14,883,121.00	1,555,841.00	11.7%
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	33,040.00	33,040.00	9,205.28	42,490.00	9,450.00	28.6%
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	592,502.00	592,502.00	86,240.42	365,695.00	(226,807.00)	-38.3%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			625,542.00	625,542.00	95,445.70	408,185.00	(217,357.00)	-34.7%
TOTAL, REVENUES			21,532,307.00	21,532,307.00	6,691,221.77	21,906,293.00		

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	0.00	0.00	0.00	0.00	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	56,308.00	56,308.00	1,645.39	6,093.00	50,215.00	89.2%
Other Certificated Salaries		1900	0.00	0.00	(34.11)	16.00	(16.00)	New
TOTAL, CERTIFICATED SALARIES			56,308.00	56,308.00	1,611.28	6,109.00	50,199.00	89.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,262,431.00	1,262,431.00	222,621.61	829,810.00	332,621.00	26.3%
Clerical, Technical and Office Salaries		2400	1,084,395.00	1,084,395.00	264,112.00	977,428.00	106,967.00	9.9%
Other Classified Salaries		2900	385.00	385.00	180.00	1,781.00	(1,396.00)	-362.6%
TOTAL, CLASSIFIED SALARIES			2,347,211.00	2,347,211.00	486,913.61	1,909,019.00	438,192.00	18.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,813.00	19,813.00	3,923.59	10,944.00	8,869.00	44.8%
PERS		3201-3202	347,845.00	347,845.00	66,382.46	349,476.00	(1,631.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	33,582.00	33,582.00	7,041.62	34,587.00	(1,005.00)	-3.0%
Health and Welfare Benefits		3401-3402	689,810.00	689,810.00	168,263.63	473,141.00	216,669.00	31.4%
Unemployment Insurance		3501-3502	1,181.00	1,181.00	251.15	1,177.00	4.00	0.3%
Workers' Compensation		3601-3602	40,098.00	40,098.00	8,301.60	39,986.00	112.00	0.3%
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	5,847.00	5,847.00	1,968.96	6,182.00	(335.00)	-5.7%
TOTAL, EMPLOYEE BENEFITS			1,138,176.00	1,138,176.00	256,133.01	915,493.00	222,683.00	19.6%
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	5,487.00	5,487.00	0.00	5,000.00	487.00	8.9%
Materials and Supplies		4300	77,994.00	77,994.00	3,182.53	80,714.00	(2,720.00)	-3.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83,481.00	83,481.00	3,182.53	85,714.00	(2,233.00)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	267,528.00	267,528.00	0.00	0.00	267,528.00	100.0%
Travel and Conferences		5200	33,528.00	33,528.00	5,726.80	50,381.00	(16,853.00)	-50.3%
Dues and Memberships		5300	570.00	570.00	815.00	1,090.00	(520.00)	-91.2%
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	102,878.00	102,878.00	19,377.25	143,147.00	(40,269.00)	-39.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	142,385.00	142,385.00	8,678.07	296,734.00	(154,349.00)	-108.4%
Professional/Consulting Services and Operating Expenditures		5800	15,891,937.00	15,891,937.00	3,739,009.29	16,895,415.00	(1,003,478.00)	-6.3%
Communications		5900	815.00	815.00	1,800.13	2,395.00	(1,580.00)	-193.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,439,641.00	16,439,641.00	3,775,406.54	17,389,162.00	(949,521.00)	-5.8%
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	1,833,707.00	1,833,707.00	78,348.45	1,883,574.00	(49,867.00)	-2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,833,707.00	1,833,707.00	78,348.45	1,883,574.00	(49,867.00)	-2.7%
TOTAL EXPENDITURES			21,898,524.00	21,898,524.00	4,601,595.42	22,189,071.00		

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	366,217.00	366,217.00	0.00	282,778.00	(83,439.00)	-22.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			366,217.00	366,217.00	0.00	282,778.00	(83,439.00)	-22.8%
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)			366,217.00	366,217.00	0.00	282,778.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	0.00	1,022,520.00	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	183,694.00	183,694.00	63,471.77	195,495.00	11,801.00	6.4%
5) TOTAL REVENUES			1,206,214.00	1,206,214.00	63,471.77	1,218,015.00		
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	261,351.00	261,351.00	13,725.00	271,551.00	(10,200.00)	-3.9%
6) Capital Outlay		6000-6999	754,649.00	754,649.00	12,197.20	744,649.00	10,000.00	1.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,016,000.00	1,016,000.00	25,922.20	1,016,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			190,214.00	190,214.00	37,549.57	201,815.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	980,735.00	980,735.00	0.00	980,735.00	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			980,735.00	980,735.00	0.00	980,735.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,170,949.00	1,170,949.00	37,549.57	1,182,550.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,093,045.00	26,093,045.00		25,146,402.00	(946,643.00)	-3.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,093,045.00	26,093,045.00		25,146,402.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,093,045.00	26,093,045.00		25,146,402.00		
2) Ending Balance, June 30 (E + F1e)			27,263,994.00	27,263,994.00		26,328,952.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	4,278,865.00	4,278,865.00		20,206,567.00		
d) Assigned								
Other Assignments		9780	22,985,129.00	22,985,129.00		6,122,385.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.00	1,022,520.00	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			1,022,520.00	1,022,520.00	0.00	1,022,520.00	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								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	183,694.00	183,694.00	63,471.77	195,495.00	11,801.00	6.4%
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			183,694.00	183,694.00	63,471.77	195,495.00	11,801.00	6.4%
TOTAL REVENUES			1,206,214.00	1,206,214.00	63,471.77	1,218,015.00		

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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	161,351.00	161,351.00	5,175.00	161,551.00	(200.00)	-0.1%
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	100,000.00	100,000.00	8,550.00	110,000.00	(10,000.00)	-10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			261,351.00	261,351.00	13,725.00	271,551.00	(10,200.00)	-3.9%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	754,649.00	754,649.00	12,197.20	744,649.00	10,000.00	1.3%
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			754,649.00	754,649.00	12,197.20	744,649.00	10,000.00	1.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,016,000.00	1,016,000.00	25,922.20	1,016,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.00	980,735.00	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)			980,735.00	980,735.00	0.00	980,735.00		

Resource	Description	2017/18 Projected Year Totals
	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	181,899.00	181,899.00	64,702.12	194,761.00	12,862.00	7.1%
5) TOTAL REVENUES			181,899.00	181,899.00	64,702.12	194,761.00		
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)			181,899.00	181,899.00	64,702.12	194,761.00		
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)			181,899.00	181,899.00	64,702.12	194,761.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,577,891.00	24,577,891.00		24,588,618.00	10,727.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,577,891.00	24,577,891.00		24,588,618.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,577,891.00	24,577,891.00		24,588,618.00		
2) Ending Balance, June 30 (E + F1e)			24,759,790.00	24,759,790.00		24,783,379.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	4,274,297.00	4,274,297.00		4,274,297.00		
GASB 45 ARC	0000	9780	4,274,297.00					
GASB 45 ARC	0000	9780		4,274,297.00				
GASB 45 ARC	0000	9780				4,274,297.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	20,485,493.00	20,485,493.00		20,509,082.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	181,899.00	181,899.00	64,702.12	194,761.00	12,862.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			181,899.00	181,899.00	64,702.12	194,761.00	12,862.00	7.1%
TOTAL REVENUES			181,899.00	181,899.00	64,702.12	194,761.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	10,925.36	33,731.00	33,731.00	New
5) TOTAL, REVENUES			0.00	0.00	10,925.36	33,731.00		
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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	80,000.00	80,000.00	2,007.50	80,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			81,500.00	81,500.00	2,007.50	81,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,500.00)	(81,500.00)	8,917.86	(47,769.00)		
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)			(81,500.00)	(81,500.00)	8,917.86	(47,769.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,114,263.00	4,114,263.00		4,151,733.00	37,470.00	0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,114,263.00	4,114,263.00		4,151,733.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,114,263.00	4,114,263.00		4,151,733.00		
2) Ending Balance, June 30 (E + F1e)			4,032,763.00	4,032,763.00		4,103,964.00		
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	4,032,763.00	4,032,763.00		4,103,964.00		
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								
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	10,925.36	33,731.00	33,731.00	New
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	10,925.36	33,731.00	33,731.00	New
TOTAL REVENUES			0.00	0.00	10,925.36	33,731.00		

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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500.00	1,500.00	0.00	1,500.00	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	80,000.00	80,000.00	2,007.50	80,000.00	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	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			80,000.00	80,000.00	2,007.50	80,000.00	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			81,500.00	81,500.00	2,007.50	81,500.00		

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								
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		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
7710	State School Facilities Projects	4,103,964.00
Total, Restricted Balance		<u>4,103,964.00</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	2,030,956.00	2,030,956.00	447,014.01	2,031,907.00	951.00	0.0%
5) TOTAL REVENUES			2,030,956.00	2,030,956.00	447,014.01	2,031,907.00		
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	13,500.00	13,500.00	0.00	13,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	832,300.00	832,300.00	75,491.53	832,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			895,800.00	895,800.00	75,491.53	895,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,135,156.00	1,135,156.00	371,522.48	1,136,107.00		
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	800,000.00	800,000.00	0.00	800,000.00	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			(800,000.00)	(800,000.00)	0.00	(800,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			335,156.00	335,156.00	371,522.48	336,107.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	2,682,222.00	2,682,222.00	2,966,065.00	283,843.00	10.6%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				2,682,222.00	2,682,222.00	2,966,065.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				2,682,222.00	2,682,222.00	2,966,065.00		
2) Ending Balance, June 30 (E + F1e)				3,017,378.00	3,017,378.00	3,302,172.00		
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	3,017,378.00	3,017,378.00	3,302,172.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,984,056.00	1,984,056.00	441,855.18	1,984,056.00	0.00	0.0%
Interest		8660	13,400.00	13,400.00	5,158.83	14,351.00	951.00	7.1%
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	33,500.00	33,500.00	0.00	33,500.00	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			2,030,956.00	2,030,956.00	447,014.01	2,031,907.00	951.00	0.0%
TOTAL REVENUES			2,030,956.00	2,030,956.00	447,014.01	2,031,907.00		

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	13,500.00	13,500.00	0.00	13,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,500.00	13,500.00	0.00	13,500.00	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	184,500.00	184,500.00	0.00	184,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	332,300.00	332,300.00	0.00	332,300.00	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	315,500.00	315,500.00	75,491.53	315,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			832,300.00	832,300.00	75,491.53	832,300.00	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	50,000.00	50,000.00	0.00	50,000.00	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			50,000.00	50,000.00	0.00	50,000.00	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			895,800.00	895,800.00	75,481.53	895,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,000.00	800,000.00	0.00	800,000.00	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%
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)			(800,000.00)	(800,000.00)	0.00	(800,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,776.00	7,776.00	3,020.84	8,693.00	917.00	11.8%
5) TOTAL REVENUES			7,776.00	7,776.00	3,020.84	8,693.00		
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	845,200.00	845,200.00	0.00	845,200.00	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			845,200.00	845,200.00	0.00	845,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(837,424.00)	(837,424.00)	3,020.84	(836,507.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	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			800,000.00	800,000.00	0.00	800,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,424.00)	(37,424.00)	3,020.84	(36,507.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,524,721.00	1,524,721.00		1,503,842.00	(20,879.00)	-1.4%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,524,721.00	1,524,721.00		1,503,842.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,524,721.00	1,524,721.00		1,503,842.00		
2) Ending Balance, June 30 (E + F1e)			1,487,297.00	1,487,297.00		1,467,335.00		
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								
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	1,487,297.00	1,487,297.00		1,467,335.00		
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	7,776.00	7,776.00	3,020.84	8,693.00	917.00	11.8%
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%
TOTAL, OTHER LOCAL REVENUE			7,776.00	7,776.00	3,020.84	8,693.00	917.00	11.8%
TOTAL REVENUES			7,776.00	7,776.00	3,020.84	8,693.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	445,200.00	445,200.00	0.00	445,200.00	0.00	0.0%
Other Debt Service - Principal		7439	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			845,200.00	845,200.00	0.00	845,200.00	0.00	0.0%
TOTAL EXPENDITURES			845,200.00	845,200.00	0.00	845,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.00	800,000.00	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)			800,000.00	800,000.00	0.00	800,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,070,938.00	2,070,938.00	668,637.10	2,077,868.00	6,930.00	0.3%
5) TOTAL, REVENUES			2,070,938.00	2,070,938.00	668,637.10	2,077,868.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,176,542.00	1,176,542.00	10,692.52	1,564,949.00	(388,407.00)	-33.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	96,730.00	96,730.00	22,868.21	96,730.00	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			1,273,272.00	1,273,272.00	33,560.73	1,661,679.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			797,666.00	797,666.00	635,076.37	416,189.00		
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)			797,666.00	797,666.00	635,076.37	416,189.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,563,355.00	4,563,355.00		4,182,047.00	(381,308.00)	-8.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,563,355.00	4,563,355.00		4,182,047.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,563,355.00	4,563,355.00		4,182,047.00		
2) Ending Net Position, June 30 (E + F1e)			5,361,021.00	5,361,021.00		4,598,236.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	5,361,021.00	5,361,021.00		4,598,236.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
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	31,485.00	31,485.00	11,044.69	33,682.00	2,197.00	7.0%
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	2,039,453.00	2,039,453.00	657,592.41	2,044,186.00	4,733.00	0.2%
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	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			2,070,938.00	2,070,938.00	668,637.10	2,077,868.00	6,930.00	0.3%
TOTAL REVENUES			2,070,938.00	2,070,938.00	668,637.10	2,077,868.00		

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	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	1,176,542.00	1,176,542.00	10,692.52	1,564,949.00	(388,407.00)	-33.0%
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			1,176,542.00	1,176,542.00	10,692.52	1,564,949.00	(388,407.00)	-33.0%
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 EXPENSES								
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	96,730.00	96,730.00	22,868.21	96,730.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			96,730.00	96,730.00	22,868.21	96,730.00	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			1,273,272.00	1,273,272.00	33,560.73	1,661,679.00		
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		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	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	498.00	498.00	508.00	506.00	8.00	2%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	2,145.00	2,145.00	1,772.00	1,678.00	(467.00)	-22%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	2,643.00	2,643.00	2,280.00	2,184.00	(459.00)	-17%
2. District Funded County Program ADA						
a. County Community Schools	3,339.00	3,339.00	3,246.00	3,246.00	(93.00)	-3%
b. Special Education-Special Day Class	341.62	341.62	341.62	341.62	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	36.32	36.32	34.41	34.41	(1.91)	-5%
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)	3,716.94	3,716.94	3,622.03	3,622.03	(94.91)	-3%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	6,359.94	6,359.94	5,902.03	5,806.03	(553.91)	-9%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	479,732.53	479,732.53	478,123.64	478,123.64	(1,608.89)	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)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	242.00	242.00	242.00	242.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	242.00	242.00	242.00	242.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	242.00	242.00	242.00	242.00	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)	242.00	242.00	242.00	242.00	0.00	0%

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	169,576,452.00	160,204,345.00	153,822,358.00	150,679,961.00	144,535,596.00	150,056,233.00	186,818,486.00	178,479,572.00
B. RECEIPTS								
LCOFF/Revenue Limit Sources								
Principal Apportionment	1,165,941.00	1,165,941.00	2,224,014.00	2,098,695.00	0.00	3,762,857.00	3,894,391.00	3,282,499.00
Property Taxes	1,554,459.00	832,760.00	2,142,450.00	406,261.00	9,513,847.00	34,487,857.00	6,760,182.00	164,175.00
Miscellaneous Funds	0.00	0.00	0.00	(1,452,389.00)	0.00	0.00	(2,509,390.00)	(814,702.00)
Federal Revenue	0.00	0.00	1,054,532.00	6,582,428.00	(2,340,045.00)	2,224,757.00	633,403.00	1,181,970.00
Other State Revenue	0.00	600,282.00	(415,057.00)	224,025.00	287,634.00	5,085,790.00	2,816,448.00	7,977,880.00
Other Local Revenue	1,874,943.00	2,153,880.00	10,889,662.00	3,363,471.00	647,712.00	7,174,420.00	5,241,018.00	9,544,671.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	4,595,343.00	4,752,883.00	*15,895,601.00	11,222,491.00	8,109,148.00	52,795,681.00	16,836,052.00	21,336,493.00
C. DISBURSEMENTS								
Certificated Salaries	3,874,805.00	5,357,396.00	5,050,409.00	4,582,372.00	498,987.00	878,969.00	8,346,956.00	4,937,428.00
Classified Salaries	23,747.00	4,429,691.00	4,367,632.00	4,974,601.00	4,887,905.00	4,857,487.00	4,712,645.00	4,430,385.00
Employee Benefits	1,683,308.00	3,304,515.00	3,703,298.00	4,087,601.00	(1,019,354.00)	4,917,478.00	8,189,179.00	(3,027,241.00)
Books and Supplies	151,650.00	265,157.00	751,790.00	909,516.00	282,670.00	555,178.00	737,044.00	381,194.00
Services	2,043,289.00	1,522,977.00	2,161,256.00	2,533,150.00	1,077,762.00	3,055,225.00	3,639,518.00	4,205,595.00
Capital Outlay	0.00	11,248.00	322,718.00	685,878.00	40,061.00	39,462.00	38,797.00	12,933.00
Other Outgo	1,503,445.00	(1,615.00)	(41,168.00)	3,988,267.00	43,294.00	1,669,629.00	(489,173.00)	(12,059.00)
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	9,280,244.00	14,889,369.00	16,315,935.00	21,761,385.00	5,811,325.00	15,973,428.00	25,174,966.00	10,928,235.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	317,069.00	737.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	16,904,162.00	5,726,157.00	(3,332,041.00)	2,194,994.00	4,517,000.00	0.00	0.00	0.00
Due From Other Funds	1,876,215.00	0.00	1,162,002.00	7,488.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	36,988.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	1,144,254.00	(16,672.00)	(21,060.00)	4,420.00	1,172,078.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	20,278,688.00	12,301,928.00	(2,191,099.00)	2,206,902.00	5,689,078.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	15,803,519.00	1,955,708.00	150,155.00	(2,186,797.00)	2,462,529.00	0.00	0.00	0.00
Due To Other Funds	18,958,897.00	0.00	208,383.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	5,154,217.00	0.00	172,441.00	0.00	3,735.00	0.00	0.00	0.00
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	39,916,633.00	1,955,708.00	530,979.00	(2,186,797.00)	2,466,264.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing	(830.00)	(15.00)	15.00	830.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS	(19,637,945.00)	3,754,499.00	(2,722,063.00)	4,394,529.00	3,222,814.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	(9,372,107.00)	(6,381,987.00)	(3,142,397.00)	(6,144,365.00)	5,520,637.00	36,762,253.00	(8,338,914.00)	10,408,258.00
F. ENDING CASH (A + E)	160,204,345.00	153,822,358.00	150,679,961.00	144,535,596.00	150,056,233.00	186,818,486.00	178,479,572.00	188,887,830.00
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								
B. RECEIPTS	188,887,830.00	193,068,230.00	213,161,642.00	215,905,965.00				
LCFF/Revenue Limit Sources								
Principal Apportionment	4,170,149.00	3,649,228.00	3,649,228.00	(4,659,385.00)			24,403,558.00	24,403,558.00
Property Taxes	5,810,322.00	30,984,027.00	4,171,926.00	1,273,514.00			98,101,800.00	98,101,800.00
Miscellaneous Funds	(3,989,456.00)	(7,207,836.00)	(2,150,076.00)	(12,041,457.00)			(30,165,906.00)	(30,165,906.00)
Federal Revenue	5,896,825.00	788,960.00	3,493,680.00	3,346,910.00			22,843,420.00	22,843,420.00
Other State Revenue	427,185.00	958,207.00	270,966.00	2,383,991.00			20,617,351.00	20,617,351.00
Other Local Revenue	12,683,473.00	8,854,020.00	11,586,079.00	12,365,273.00			86,378,622.00	86,378,622.00
Interfund Transfers In	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS	24,998,498.00	38,006,606.00	21,021,803.00	2,668,846.00	0.00	0.00	222,179,445.00	222,179,445.00
C. DISBURSEMENTS								
Certificated Salaries	4,480,558.00	4,401,180.00	4,404,844.00	8,008,607.00			54,822,511.00	54,822,511.00
Classified Salaries	4,879,744.00	4,704,090.00	4,717,203.00	9,893,077.00			56,878,207.00	56,878,207.00
Employee Benefits	5,286,704.00	4,500,799.00	4,155,444.00	11,341,236.00			47,122,967.00	47,122,967.00
Books and Supplies	532,432.00	663,405.00	947,170.00	6,282,765.00			12,459,971.00	12,459,971.00
Services	3,709,532.00	3,533,041.00	4,012,569.00	18,851,404.00			50,345,318.00	50,345,318.00
Capital Outlay	51,464.00	77,108.00	26,791.00	513,690.00			1,820,150.00	1,820,150.00
Other Outgo	1,877,664.00	33,571.00	13,459.00	1,135,967.00			9,721,281.00	9,721,281.00
Interfund Transfers Out	0.00	0.00	0.00	1,263,513.00			1,263,513.00	1,263,513.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	20,818,098.00	17,913,194.00	18,277,480.00	57,290,259.00	0.00	0.00	234,433,918.00	234,433,918.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							11,256,646.00	
Accounts Receivable							10,090,811.00	
Due From Other Funds							1,169,490.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							1,200,084.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	23,717,031.00	
Liabilities and Deferred Inflows								
Accounts Payable							19,369,899.00	
Due To Other Funds							208,383.00	
Current Loans							0.00	
Unearned Revenues							176,176.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	19,754,458.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	3,962,573.00	
E. NET INCREASE/DECREASE (B - C + D)	4,180,400.00	20,093,412.00	2,744,323.00	(54,621,413.00)	0.00	0.00	(8,291,900.00)	(12,254,473.00)
F. ENDING CASH (A + E)	193,068,230.00	213,161,642.00	215,905,965.00	161,284,552.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							161,284,552.00	

Object	Beginning Balances (Per Only)												
	July	August	September	October	November	December	January	February	March	April	May	June	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):													
A. BEGINNING CASH	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00
B. RECEIPTS													
LCFF/Revenue Limit Sources													
Principal Apportionment													
Property Taxes													
Miscellaneous Funds													
Federal Revenue													
Other State Revenue													
Other Local Revenue													
Interfund Transfers In													
All Other Financing Sources													
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS													
Certificated Salaries													
Classified Salaries													
Employee Benefits													
Books and Supplies													
Services													
Capital Outlay													
Other Outgo													
Interfund Transfers Out													
All Other Financing Uses													
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS													
Assets and Deferred Outflows													
Cash Not in Treasury													
Accounts Receivable													
Due From Other Funds													
Stores													
Prepaid Expenditures													
Other Current Assets													
Deferred Outflows of Resources													
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows													
Accounts Payable													
Due To Other Funds													
Current Loans													
Unearned Revenues													
Deferred Inflows of Resources													
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating													
Suspense Clearing													
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)													
F. ENDING CASH (A + E)	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00
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	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								0.00
Miscellaneous Funds								0.00
Federal Revenue								0.00
8100-8299								0.00
Other State Revenue								0.00
8300-8599								0.00
Other Local Revenue								0.00
8600-8799								0.00
Interfund Transfers In								0.00
8910-8929								0.00
All Other Financing Sources								0.00
8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries								0.00
1000-1999								0.00
Classified Salaries								0.00
2000-2999								0.00
Employee Benefits								0.00
3000-3999								0.00
Books and Supplies								0.00
4000-4999								0.00
Services								0.00
5000-5999								0.00
Capital Outlay								0.00
6000-6599								0.00
Other Outgo								0.00
7000-7499								0.00
Interfund Transfers Out								0.00
7600-7629								0.00
All Other Financing Uses								0.00
7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury								0.00
9111-9199								0.00
Accounts Receivable								0.00
9200-9299								0.00
Due From Other Funds								0.00
9310								0.00
Stores								0.00
9320								0.00
Prepaid Expenditures								0.00
9330								0.00
Other Current Assets								0.00
9340								0.00
Deferred Outflows of Resources								0.00
9490								0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable								0.00
9500-9599								0.00
Due To Other Funds								0.00
9610								0.00
Current Loans								0.00
9640								0.00
Unearned Revenues								0.00
9650								0.00
Deferred Inflows of Resources								0.00
9690								0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								0.00
9910								0.00
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)								
F. ENDING CASH (A + E)	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	161,284,552.00	0.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							161,284,552.00	

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: 
County Superintendent or Designee

Date: 12-19-17

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: 
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: Renee Hendrick

Telephone: (714) 966-4061

Title: Associate Superintendent, Administrative Se

E-mail: rhendrick@ocde.us

Criteria and Standards Review Summary

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

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).	n/a	
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?	n/a	
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)	n/a	
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	

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	234,433,918.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,162,119.00
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	1,820,150.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,631.00
4. Other Transfers Out	All	9200	7200-7299	9,125,936.00
5. Interfund Transfers Out	All	9300	7600-7629	1,263,513.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,090,080.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	34,101,616.00
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)				48,406,926.00
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	0.00
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)				173,864,873.00

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)*		2,426.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		71,667.30
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.)	150,753,544.51	57,576.00
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)	150,753,544.51	57,576.00
B. Required effort (Line A.2 times 90%)	135,678,190.06	51,818.40
C. Current year expenditures (Line I.E and Line II.B)	173,864,873.00	71,667.30
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

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) 13,958,306.00
- 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) 144,865,379.00

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) 9.64%

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. Entry required

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)	12,392,992.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,960,608.00
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)	654,706.38
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)	508,295.61
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)	19,516,601.99
9. Carry-Forward Adjustment (Part IV, Line F)	938,929.96
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,455,531.95

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	71,839,057.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	73,477,117.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,574,834.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,896,915.00
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)	3,513,669.00
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)	2,860,943.00
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)	6,136,853.62
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)	5,115,966.39
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)	20,305,497.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	199,720,852.01

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)

9.77%

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)

10.24%

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>19,516,601.99</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>56,283.46</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.33%) times Part III, Line B18); zero if negative	<u>938,929.96</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.33%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.33%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>938,929.96</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>938,929.96</u>

Approved indirect cost rate: 9.33%
 Highest rate used in any program: 9.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,082,439.00	380,891.00	9.33%
01	3025	2,599,538.00	242,537.00	9.33%
01	3045	11,045.00	1,031.00	9.33%
01	3310	1,383,315.00	129,062.00	9.33%
01	3315	50,553.00	4,716.00	9.33%
01	3316	7,782.00	726.00	9.33%
01	3320	36,095.00	3,367.00	9.33%
01	3345	2,108.00	196.00	9.30%
01	3385	459,962.00	42,913.00	9.33%
01	3395	15,823.00	1,476.00	9.33%
01	4035	108,783.00	10,149.00	9.33%
01	4050	89,793.00	8,377.00	9.33%
01	4123	192,737.00	17,983.00	9.33%
01	4201	32.00	2.00	6.25%
01	4203	255,414.00	23,830.00	9.33%
01	5035	335,182.00	31,272.00	9.33%
01	5310	811,488.00	75,712.00	9.33%
01	5630	248,909.00	23,223.00	9.33%
01	5640	746,380.00	69,637.00	9.33%
01	6010	144,406.00	13,474.00	9.33%
01	6230	689,900.00	64,367.00	9.33%
01	6382	402,109.00	37,516.00	9.33%
01	6387	2,577,355.00	229,383.00	8.90%
01	6500	38,642,942.00	3,567,145.00	9.23%
01	6512	744,232.00	69,436.00	9.33%
01	6680	411,386.00	38,382.00	9.33%
01	6690	362,223.00	33,797.00	9.33%
01	7338	250,586.00	23,379.00	9.33%
01	7366	837,410.00	78,129.00	9.33%
01	7810	3,448,400.00	311,473.00	9.03%
01	9010	10,527,357.00	958,148.00	9.10%
12	5035	304,754.00	28,433.00	9.33%
12	5050	4,443,185.00	414,549.00	9.33%
12	5055	66,480.00	6,203.00	9.33%
12	5062	1,566,626.00	146,166.00	9.33%
12	6040	3,002,006.00	280,087.00	9.33%
12	6041	5,928,328.00	553,113.00	9.33%
12	6042	568,103.00	53,004.00	9.33%
12	6045	670.00	62.00	9.25%
12	6126	520,617.00	48,574.00	9.33%
12	6127	3,904,728.00	353,383.00	9.05%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
-------------	-----------------	-----------------------------------------------------------------------------	-----------------------------------------------------------	----------------------

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)						
		478,123.64	-0.11%	477,576.64	-0.11%	477,067.64
(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	87,041,984.00	0.38%	87,376,048.00	0.10%	87,459,212.00
2. Federal Revenues	8100-8299	9,678,411.00	0.00%	9,678,411.00	0.00%	9,678,411.00
3. Other State Revenues	8300-8599	3,558,563.00	-22.78%	2,747,934.00	2.35%	2,812,511.00
4. Other Local Revenues	8600-8799	45,463,734.00	0.03%	45,477,678.00	0.03%	45,491,761.00
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	(10,981,733.00)	0.05%	(10,986,879.00)	10.91%	(12,186,008.00)
6. Total (Sum lines A1 thru A5c)		134,760,959.00	-0.35%	134,293,192.00	-0.77%	133,255,887.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,001,486.00		35,475,058.00
b. Step & Column Adjustment				540,022.00		532,126.00
c. Cost-of-Living Adjustment				54,812.00		1,117,569.00
d. Other Adjustments				(1,121,262.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,001,486.00	-1.46%	35,475,058.00	4.65%	37,124,753.00
2. Classified Salaries						
a. Base Salaries				34,434,611.00		34,149,963.00
b. Step & Column Adjustment				212,035.00		210,214.00
c. Cost-of-Living Adjustment				51,970.00		891,195.00
d. Other Adjustments				(548,653.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,434,611.00	-0.83%	34,149,963.00	3.23%	35,251,372.00
3. Employee Benefits	3000-3999	25,980,563.00	6.21%	27,595,101.00	7.99%	29,800,949.00
4. Books and Supplies	4000-4999	6,073,839.00	-1.29%	5,995,316.00	2.00%	6,115,222.00
5. Services and Other Operating Expenditures	5000-5999	24,601,994.00	-23.41%	18,842,887.00	1.75%	19,172,384.00
6. Capital Outlay	6000-6999	1,103,236.00	-11.65%	974,659.00	0.00%	974,659.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,742,763.00	-0.38%	9,705,810.00	-3.87%	9,329,809.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,375,303.00)	-2.94%	(8,128,753.00)	3.04%	(8,375,912.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	282,778.00	-38.13%	174,967.00	111.14%	369,417.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		129,845,967.00	-3.90%	124,785,008.00	3.99%	129,762,653.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		4,914,992.00		9,508,184.00		3,493,234.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		115,299,304.00		120,214,296.00		129,722,480.00
2. Ending Fund Balance (Sum lines C and D1)		120,214,296.00		129,722,480.00		133,215,714.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	56,619,174.00		46,710,225.00		32,671,263.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	63,525,122.00		82,942,255.00		100,474,451.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		120,214,296.00		129,722,480.00		133,215,714.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	63,525,122.00		82,942,255.00		100,474,451.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,509,082.00		20,509,082.00		20,509,082.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		84,034,204.00		103,451,337.00		120,983,533.00

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.

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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 AI, 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	5,298,068.00	0.00%	5,298,068.00	0.00%	5,298,068.00
2. Federal Revenues	8100-8299	13,165,009.00	0.00%	13,165,009.00	0.00%	13,165,009.00
3. Other State Revenues	8300-8599	17,058,788.00	-39.30%	10,355,228.00	2.88%	10,653,535.00
4. Other Local Revenues	8600-8799	40,914,888.00	2.22%	41,824,562.00	0.00%	41,824,562.00
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	10,981,733.00	0.91%	11,081,611.00	1.44%	11,241,482.00
6. Total (Sum lines A1 thru A5c)		87,418,486.00	-6.51%	81,724,478.00	0.56%	82,182,656.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,821,025.00		18,543,400.00
b. Step & Column Adjustment				282,315.00		278,151.00
c. Cost-of-Living Adjustment				28,655.00		602,365.00
d. Other Adjustments				(588,595.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,821,025.00	-1.48%	18,543,400.00	4.75%	19,423,916.00
2. Classified Salaries						
a. Base Salaries				22,443,596.00		22,259,831.00
b. Step & Column Adjustment				133,053.00		131,879.00
c. Cost-of-Living Adjustment				33,865.00		562,934.00
d. Other Adjustments				(350,683.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,443,596.00	-0.82%	22,259,831.00	3.12%	22,954,644.00
3. Employee Benefits	3000-3999	21,142,404.00	5.29%	22,259,995.00	6.61%	23,731,519.00
4. Books and Supplies	4000-4999	6,386,132.00	-22.51%	4,948,331.00	-9.38%	4,484,146.00
5. Services and Other Operating Expenditures	5000-5999	25,743,324.00	-82.42%	4,526,080.00	-0.52%	4,502,485.00
6. Capital Outlay	6000-6999	716,914.00	-97.77%	16,000.00	0.00%	16,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,862,092.00	-68.45%	587,512.00	0.00%	587,512.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,491,729.00	-3.98%	6,233,085.00	3.55%	6,454,288.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	980,735.00	0.00%	980,735.00	0.00%	980,735.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		104,587,951.00	-23.17%	80,354,969.00	3.46%	83,135,245.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(17,169,465.00)		1,369,509.00		(952,589.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		45,938,807.00		28,769,342.00		30,138,851.00
2. Ending Fund Balance (Sum lines C and D1)		28,769,342.00		30,138,851.00		29,186,262.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	28,769,342.00		30,138,851.00		29,186,262.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,769,342.00		30,138,851.00		29,186,262.00

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.

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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 AI, Line B5)						
		478,123.64	-0.11%	477,576.64	-0.11%	477,067.64
(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	92,340,052.00	0.36%	92,674,116.00	0.09%	92,757,280.00
2. Federal Revenues	8100-8299	22,843,420.00	0.00%	22,843,420.00	0.00%	22,843,420.00
3. Other State Revenues	8300-8599	20,617,351.00	-36.45%	13,103,162.00	2.77%	13,466,046.00
4. Other Local Revenues	8600-8799	86,378,622.00	1.07%	87,302,240.00	0.02%	87,316,323.00
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%	94,732.00	-1097.05%	(944,526.00)
6. Total (Sum lines A1 thru A5c)		222,179,445.00	-2.77%	216,017,670.00	-0.27%	215,438,543.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				54,822,511.00		54,018,458.00
b. Step & Column Adjustment				822,337.00		810,277.00
c. Cost-of-Living Adjustment				83,467.00		1,719,934.00
d. Other Adjustments				(1,709,857.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,822,511.00	-1.47%	54,018,458.00	4.68%	56,548,669.00
2. Classified Salaries						
a. Base Salaries				56,878,207.00		56,409,794.00
b. Step & Column Adjustment				345,088.00		342,093.00
c. Cost-of-Living Adjustment				85,835.00		1,454,129.00
d. Other Adjustments				(899,336.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	56,878,207.00	-0.82%	56,409,794.00	3.18%	58,206,016.00
3. Employee Benefits	3000-3999	47,122,967.00	5.80%	49,855,096.00	7.38%	53,532,468.00
4. Books and Supplies	4000-4999	12,459,971.00	-12.17%	10,943,647.00	-3.15%	10,599,368.00
5. Services and Other Operating Expenditures	5000-5999	50,345,318.00	-53.58%	23,368,967.00	1.31%	23,674,869.00
6. Capital Outlay	6000-6999	1,820,150.00	-45.57%	990,659.00	0.00%	990,659.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,604,855.00	-11.30%	10,293,322.00	-3.65%	9,917,321.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,883,574.00)	0.64%	(1,895,668.00)	1.37%	(1,921,624.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,263,513.00	-8.53%	1,155,702.00	16.83%	1,350,152.00
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)		234,433,918.00	-12.50%	205,139,977.00	3.78%	212,897,898.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,254,473.00)		10,877,693.00		2,540,645.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		161,238,111.00		148,983,638.00		159,861,331.00
2. Ending Fund Balance (Sum lines C and D1)		148,983,638.00		159,861,331.00		162,401,976.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	28,769,342.00		30,138,851.00		29,186,262.00
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	56,619,174.00		46,710,225.00		32,671,263.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	63,525,122.00		82,942,255.00		100,474,451.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(L line D3f must agree with line D2)		148,983,638.00		159,861,331.00		162,401,976.00

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	63,525,122.00		82,942,255.00		100,474,451.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,509,082.00		20,509,082.00		20,509,082.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		84,034,204.00		103,451,337.00		120,983,533.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		35.85%		50.43%		56.83%
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):	North Orange County SELPA (MM)					
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)						
		39,636,298.00		39,636,298.00		39,636,298.00
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)						
		234,433,918.00		205,139,977.00		212,897,898.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		234,433,918.00		205,139,977.00		212,897,898.00
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)		234,433,918.00		205,139,977.00		212,897,898.00
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)		4,688,678.36		4,102,799.54		4,257,957.96
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)		4,688,678.36		4,102,799.54		4,257,957.96
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(296,734.00)	0.00	(1,883,574.00)				
Other Sources/Uses Detail					0.00	1,263,513.00		
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	296,734.00	0.00	1,883,574.00	0.00				
Other Sources/Uses Detail					282,778.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	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	800,000.00		
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					800,000.00	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				
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	296,734.00	(296,734.00)	1,883,574.00	(1,883,574.00)	2,063,513.00	2,063,513.00		

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)	2,643.00	2,184.00	-17.4%	Not Met
1st Subsequent Year (2018-19)	2,643.00	2,011.00	-23.9%	Not Met
2nd Subsequent Year (2019-20)	2,643.00	1,860.00	-29.6%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2017-18)	3,716.94	3,622.03	-2.6%	Not Met
1st Subsequent Year (2018-19)	3,716.94	3,417.03	-8.1%	Not Met
2nd Subsequent Year (2019-20)	3,716.94	3,238.03	-12.9%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2017-18)	479,732.53	478,123.64	-0.3%	Met
1st Subsequent Year (2018-19)	479,732.53	477,576.64	-0.4%	Met
2nd Subsequent Year (2019-20)	479,732.53	477,067.64	-0.6%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2017-18)	242.00	242.00	0.0%	Met
1st Subsequent Year (2018-19)	242.00	260.00	7.4%	Not Met
2nd Subsequent Year (2019-20)	242.00	260.00	7.4%	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)

Projected Average Daily Attendance (ADA) for County Operations Grant and county operated programs is not meeting the historical growth in ADA due to the changes in our student population and because this budget includes a decline in ADA in the future years. Included in the projected total ADA is the ADA for the county operated College and Career Academy Charter school. This is the third year of operation for the charter school. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

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)	122,244,423.00		
1st Subsequent Year (2018-19)	122,284,191.00	122,839,422.00	0.5%	Met
2nd Subsequent Year (2019-20)	122,284,191.00	122,922,586.00	0.5%	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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2017-18)	162,886,990.00	158,823,685.00	-2.5%	Met
1st Subsequent Year (2018-19)	169,837,044.00	160,283,348.00	-5.6%	Not Met
2nd Subsequent Year (2019-20)	178,515,924.00	168,287,153.00	-5.7%	Not 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 NOT MET - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Projected Salaries and Benefits are not meeting the historical standard because we have included expenditures for the future years with the projected statutory cost of living recommended by the School Services (SSC) of California dashboard. Contributions for the STRS and PERS increase continue to have an impact on our benefits increase. Included in this projection are salaries for positions that will help us meet the goals and actions of our Local Control Accountability Plan (LCAP)

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)	29,222,971.00	22,843,420.00	-21.8%	Yes
1st Subsequent Year (2018-19)	28,860,316.00	22,843,420.00	-20.8%	Yes
2nd Subsequent Year (2019-20)	28,860,316.00	22,843,420.00	-20.8%	Yes

Explanation:
(required if Yes) Projected Federal Revenue is not meeting the standard due to the release of Federal funds from deferred claims, backcasting, and resolution changes to the Medical Administrative (MAA) program and because we are not projecting any changes in the future for these funds. We will continue to monitor and adjust the projections if necessary.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	20,763,056.00	20,617,351.00	-0.7%	No
1st Subsequent Year (2018-19)	12,670,623.00	13,103,162.00	3.4%	No
2nd Subsequent Year (2019-20)	13,014,873.00	13,466,046.00	3.5%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	87,843,348.00	86,378,622.00	-1.7%	No
1st Subsequent Year (2018-19)	87,562,178.00	87,302,240.00	-0.3%	No
2nd Subsequent Year (2019-20)	88,452,495.00	87,316,323.00	-1.3%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	12,282,050.00	12,459,971.00	1.4%	No
1st Subsequent Year (2018-19)	9,681,940.00	10,943,647.00	13.0%	Yes
2nd Subsequent Year (2019-20)	9,291,517.00	10,599,368.00	14.1%	Yes

Explanation:
(required if Yes) Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	47,742,081.00	50,345,318.00	5.5%	Yes
1st Subsequent Year (2018-19)	26,803,930.00	23,368,967.00	-12.8%	Yes
2nd Subsequent Year (2019-20)	26,179,723.00	23,674,869.00	-9.6%	Yes

Explanation:
(required if Yes) Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

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)	137,829,375.00	129,839,393.00	-5.8%	Not Met
1st Subsequent Year (2018-19)	129,093,117.00	123,248,822.00	-4.5%	Met
2nd Subsequent Year (2019-20)	130,327,684.00	123,625,789.00	-5.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2017-18)	60,024,131.00	62,805,289.00	4.6%	Met
1st Subsequent Year (2018-19)	36,485,870.00	34,312,614.00	-6.0%	Not Met
2nd Subsequent Year (2019-20)	35,471,240.00	34,274,237.00	-3.4%	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)

Projected Federal Revenue is not meeting the standard due to the release of Federal funds from deferred claims, backcasting, and resolution changes to the Medical Administrative (MAA) program and because we are not projecting any changes in the future for these funds. We will continue to monitor and adjust the projections if necessary.

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

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

- 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)

Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

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

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

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	3,895,379.00	4,193,186.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)			

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

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

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

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)	35.9%	50.4%	56.8%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	12.0%	16.8%	18.9%

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):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

	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)	39,636,298.00	39,636,298.00	39,636,298.00

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 Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2017-18)	4,914,992.00	129,845,967.00	N/A	Met
1st Subsequent Year (2018-19)	9,508,184.00	124,785,008.00	N/A	Met
2nd Subsequent Year (2019-20)	3,493,234.00	129,762,653.00	N/A	Met

6D. Comparison of County Office Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2017-18)	148,983,638.00	Met
1st Subsequent Year (2018-19)	159,861,331.00	Met
2nd Subsequent Year (2019-20)	162,401,976.00	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)	161,284,552.00	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:	234,433,918	205,139,977	212,897,898
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)	234,433,918.00	205,139,977.00	212,897,898.00
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)	234,433,918.00	205,139,977.00	212,897,898.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	4,688,678.36	4,102,799.54	4,257,957.96
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)	4,688,678.36	4,102,799.54	4,257,957.96

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	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	63,525,122.00	82,942,255.00	100,474,451.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
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)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	20,509,082.00	20,509,082.00	20,509,082.00
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)	84,034,204.00	103,451,337.00	120,983,533.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	35.85%	50.43%	56.83%
County Office's Reserve Standard (Section 8A, Line 7):	4,688,678.36	4,102,799.54	4,257,957.96
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your 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?

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your 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)?

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the 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)	(2,305,418.00)	(2,040,915.00)	-11.5%	(264,503.00)	Not Met
1st Subsequent Year (2018-19)	(2,269,168.00)	(1,888,799.00)	-16.8%	(380,369.00)	Not Met
2nd Subsequent Year (2019-20)	(3,609,553.00)	(2,955,103.00)	-18.1%	(654,450.00)	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)	1,346,952.00	1,263,513.00	-6.2%	(83,439.00)	Not Met
1st Subsequent Year (2018-19)	1,508,166.00	1,155,702.00	-23.4%	(352,464.00)	Not Met
2nd Subsequent Year (2019-20)	1,459,377.00	1,350,152.00	-7.5%	(109,225.00)	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)

Contributions from unrestricted programs to some restricted programs are budgeted to decrease in 2017-18. Due to the proposed funding changes to the childcare program and increase in expenditures in future years, our programs may require increased contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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)

Projected transfers out have changed by more than the standard amount due to the projected changes in funding for the Childcare program.

- 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 commitments' 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.

*Include 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) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	01/Various	01/56XX/Various	0
Certificates of Participation	15	01/8615	01/7439	13,340,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	0

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:				13,340,000

Type of Commitment (continued):	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	330,000	410,000	450,000	500,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	190,000	110,000		

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:	520,000	520,000	450,000	500,000
Has total annual payment increased over prior year (2016-17)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	4,135,596.00	4,135,596.00
b. OPEB unfunded actuarial accrued liability (UAAL)	4,726,752.00	4,726,752.00
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	Mar 01, 2016	Mar 01, 2016

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	491,190.00	491,190.00
1st Subsequent Year (2018-19)	491,490.00	491,190.00
2nd Subsequent Year (2019-20)	491,490.00	491,490.00
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)	0.00	0.00
1st Subsequent Year (2018-19)	0.00	0.00
2nd Subsequent Year (2019-20)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	272,362.00	272,362.00
1st Subsequent Year (2018-19)	312,996.00	312,996.00
2nd Subsequent Year (2019-20)	330,818.00	330,818.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	83	83
1st Subsequent Year (2018-19)	83	83
2nd Subsequent Year (2019-20)	83	83

4. Comments:

The County does not provide health & welfare benefits to COE retirees. Upon retirement, retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. Our OPEB liability is due to the difference in benefits between the market rate and the discounted rate, causing the benefit plan to have an implicit cost factor for our plan which is noted in our actuarial report. We funded that amount in total in Fund 17

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

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	273,126	273,126
b.	0	0

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2017-18)	2,270,885	2,270,885
a. 1st Subsequent Year (2018-19)	0	0
a. 2nd Subsequent Year (2019-20)	0	0
b. Current Year (2017-18)	0	0
b. 1st Subsequent Year (2018-19)	0	0
b. 2nd Subsequent Year (2019-20)	0	0

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	338.8	332.1	332.1	332.1

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)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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)
Yes	No	No
6,924,121	6,924,121	6,924,121
95.0%	95.0%	95.0%
3.8%	0.0%	0.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	No	No
515,927	522,899	529,966
1.4%	1.4%	1.4%

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)
Yes	No	No
No	No	No

Certificated (Non-management) - Other

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

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	510.0	540.1	540.1	540.1

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)?	Yes	Yes	Yes

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:

The increase of 2% on schedule and a one-time 2% stipend will be funded from various accounts. General funds and some programs budgeted the cost of the increase in object code 4399, an internal holding account, thus the budget has been adjusted to decrease expenditures in this area.

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	No	No
9,632,971	9,632,971	9,632,971
95.0%	95.0%	95.0%
3.8%	0.0%	0.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
51,752	52,270	52,793
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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	351.2	377.5	377.5	377.5

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 question 2.
 If No, complete questions 3 and 4.

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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?

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)

End of County Office First Interim Criteria and Standards Review
