

Sausalito Marin City School District
Second Period Interim Report
2017-2018

Board Meeting – March 13, 2018

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

Signed: _____

District Superintendent or Designee

Date: _____

3/13/2018

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2018

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Amy Prescott

Telephone: 415-332-3190 #3

Title: Interim Chief Business Official

E-mail: cbo@smcsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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- Local Control Funding Formula Summary
- Property Tax Projections
- Common Message
- School Services of California Dartboard

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2017-18			
		Board			
		Approved			
		Operating			
		Budget			
		2017-18			
		Actuals to			
		Date			
		2017-18			
		Projected			
Form	Description	Original	Operating	Actuals to	Projected
		Budget	Budget	Date	Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
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AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
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ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Sausalito Marin City School District
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The Second Interim Report provides the actual financial activity from July 1, 2017 through January 31, 2018 with financial projections for the year ending June 30, 2018. Included in this report is a comparison of the budget at Adopted Budget to the Second Interim, as well as a Multi-Year Projection (MYP) for the two subsequent years for the General Fund.

Current Year Assumptions

- District Enrollment is currently 126, a decrease of 34 from the June Adopted Budget.
- Average Daily Attendance (ADA) as of the P-1 Reporting Period is 115.92 (92% attendance rate)
- The District is community funded (Basic Aid) in that it receives property taxes in excess of the funding amount as calculated by the Local Control Funding Formula.
- **Based on current assumptions:** It is proposed that the District submit the Second Interim Report with a Positive Certification. The District has reflected the impact of the sunset of the Memorandum of Understanding (MOU) between the District and Willow Creek Academy Charter which expires June 30, 2019. This changes the possible financial outlook in Year 3 of the Multi Year Projection. Until the negotiations between Willow Creek Academy and the Sausalito Marin City School District have been concluded, and ratified by the SMCSD Board of Trustees, the MYP reflects a proposed budget, absent any anticipated agreements. Any future agreements approved by the Board of Trustees to allocate fiscal resources/services to Willow Creek Academy will be introduced as a reduction to the funds available to serve Bayside MLK Academy.

General Fund

The following outlines the changes in both unrestricted and restricted General Fund Expenditures since the budget was adopted in June 2017. ***Please refer to the Budget Revision Details included in this narrative for detail of changes.***

REVENUE – Total \$5,860,314

Decreased - (\$20,797)

Total District revenue consists of funds received from a combination of property taxes, State apportionment, Education Protection Account revenue, Federal revenue, other State revenue, local taxes, interest, donations, fees, rental of classrooms and grants.

LCFF – Local Control Funding Formula – \$4,155,198

Increased - \$1,351

The budget has been updated to reflect calculations using the most current FCMAT calculator and property tax projections estimated by the County of Marin and the Marin County Office of Education. The formula is made up of State Aid, Property Taxes, and the Charter In-Lieu to the Willow Creek Academy Charter.

Basic Aid Supplemental Revenue - \$303,629

Decreased – (\$150,828)

The District receives 70% of the LCFF entitlement of students who attend Willow Creek Academy Charter, but live in another district that is NOT basic aid. The District is currently budgeting \$303,629 in both 2018-2019 and 2019-2020. The decline in funding is due to a reduction of Willow Creek Academy Charter out-of-district students and Mill Valley changing from a LCFF district to a basic aid district in 2017-2018.

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Federal Revenue – \$319,864

Increased – \$2,694

The District receives fund from Title I, Title II for staff development, Title III for English Learners, Special Education Revenue, and Maintenance and Operations revenue. The allocation for Title I slightly increase since budget adoption.

Other State Revenue – \$395,584

Increased - \$44,396

The District receives funds from Lottery, Mandate Block Grant, After School Education and Safety Program (ASES), Special Education Mental Health Dollars, and Medi-Cal Billing Option Dollars. Due to the decrease in enrollment at Bayside Martin Luther King Jr. Academy, Lottery revenue is projected to decrease. Also, the District will be receiving the final allocations to the complete the Prop 39 Clean Energy Projects.

Local Revenue – \$711,039

Increased - \$81,590

Local Revenue is comprised of local Special Education dollars, donations and grants, interest, rentals, leases, and fees. This revenue has decreased slightly since budget adoption. The District has received a large E-Rate reimbursement for Internet services. This will be offset by the final payments for 2016-2017 and 2017-2018. The District is estimated to receive \$48,500 from the Center for Excellence for additional Art and Music Programs to students.

Per the Memorandum of Understanding (MOU) between the District and Willow Creek Academy Charter, if the District deficit spends in any given year, the two parties will meet to discuss and negotiate a fair share agreement. The estimated Basic Aid Negative Excess owed to Willow Creek Academy is included. **This amount is an estimate only.** The District and Willow Creek Academy will begin the process of reviewing and negotiating the final amount.

EXPENDITURES – Total \$6,126,706

Increased – \$183,210

Certificated Salaries – Increase \$71,293

Increase due to a change in staffing, increased long-term substitutes, and the addition of time for Art and Music (Donated by the Center for Excellence).

Current certificated staffing as follows:

- 9.0 Classroom Teachers
- 5.0 Special Education Teachers
- 1.0 Principal
- 1.0 Superintendent
- Art Specialist - Part-Time
- Music Specialist – Part-Time

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Classified Salaries – Increase \$22,601

Increase due to increased long-term substitutes, extra duty hours for student medical needs, and a stipend increase due to the expansion of the afterschool sports program.

Current classified staffing as follows:

- Paraprofessionals
- Special Education Paraprofessionals
- Part-Time Yard Duty Supervisors
- 1.0 FTE School Secretary
- 1.0 Student Intervention Facilitator
- 1.0 District Administrative Assistant
- 1.0 Director of Maintenance

Employee Benefits – Increase (\$5,263)

Benefits usually increase proportionally to the changes in salary amounts. Since the First Interim Reporting Period, estimated Health and Welfare expenses have decreased.

Supplies –Decrease (\$6,300)

Supplies expenditures were decreased due to the total decrease of estimated Lottery revenue

Services & Operating Expenses – Increase \$228,209

The Prop 39 Clean Energy project expense totaling \$219,097 was added to the budget and will be paid by the restricted funds received from the State (from current and prior years). Other increased were in Special Education and staff development.

Equipment – No Change (No Expenses Anticipated)

Other Outgo – Decrease (\$127,330)

- Increase in Special Education Transportation due to increase students served.
Total Increase: \$41,422
- Decrease in the Special Education Excess Costs due to decrease in students served.
Total Decrease: (\$168,752)

Indirect/Direct Costs – Decrease (\$864)

Status of Negotiations

Sausalito Marin City School District
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- Sausalito District Teachers Association (SDTA): Certificated salary and health benefits negotiations have not been settled for 2017-2018.
- California School Employee Association Chapter 394 (CSEA):
 - Classified salary negotiations have been settled for 2017-2018.
 - The District and CSEA are currently discussing several items that may impact the current/projected budget.

Employee Health Benefits

Employee health benefits are capped (hard) for all employees.

STRS and PERS Benefits

The cost of STRS and PERS is rising significantly in both subsequent years. The cost of these benefits is included in the Multi-Year projection. The following table shows the percentages by fiscal year:

	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
STRS	10.73%	12.58%	14.43%	16.28%	18.13%
PERS	11.847%	13.888%	15.531%	18.1%	20.8%

Contributions to Restricted Programs

The undesignated general fund contributes funds to operate mandated programs, and it contributes funds when restricted programs cannot meet their expenses. The general fund is contributing \$1,533,179 to Special Education, Routine Restricted Maintenance, Title I, School Garden Program, and Field Trips.

Contributions / Transfers Out to Other Funds

The general fund is contributing \$147,148 to the Cafeteria program at Second Interim. This significant increase is due to staffing changes, long-term substitutes, an additional temporary, part-time position to relief staff for breaks and cleaning, staff training, and additional staffing to assist in the completion of the School Nutrition Audit. Total Increase: 51,508

The general fund also transfers \$252,745 to the Special Reserve for Capital Outlay Fund 40 for the payments of the Capital Appreciation Bonds and Capital Lease.

Transfers In from Other Funds

It is recommended that the funds accounted for in Special Reserve for Other than Capital Outlay Fund 17 be transferred to General Fund 01. These dollars are not earmarked for any specific purpose and are reflected as part of the District's overall ending fund balance. Total Transfer: \$174,010

OTHER FUNDS

See detail on following pages.

Sausalito Marin City School District
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2017-2018

Multi-Year Projection Assumptions
2018-2019

Revenues

- Estimated State Aid reduction in 2017-2018 \$38,222 for Administrator-Teacher Ratio penalty. The final penalty is \$49,309. This amount will be reflected in the next major fiscal report to the Board.
- Basic Aid Supplemental assumed flat
- Secured property taxes estimated to increase 5.17% over 2017-2018
- Charter In-Lieu payment to Willow Creek Academy (WCA) increases due to increase in projected enrollment at WCA
- No Transfer In from Fund 17. All funds transferred in 2017-2018
- Federal funding reduced. Title II projected to sunset after 2017-2018
- State aid reduced due to:
 - One-time Mandated Costs reimbursement funds
 - 2.51% COLA projected for State funding
 - Prop 39 Clean Energy Projects completed in 2017-2018
- Local revenues decreased estimated local donations.
- Estimated Basic Aid Negative Excess due to Willow Creek Academy included. The District and the Charter will enter into negotiations to determine the final amount
- Donation added from CCEE to cover expenses for the Community School Coordinator position

Expenses

- No changes in staffing current configuration
- STRS and PERS rate increases included
- Reduce one-time long-term substitutes expense
- COLA increases added to supplies and operating expenses
- Contributions to Special Education and Routine Restricted Maintenance increases
- Educator Effectiveness Funds ended June 30, 2017
- No 2% excess property taxes passed through to Willow Creek Academy
- Capital lease ended June 30, 2017 – (\$55,767)
- Prop 39 Clean Energy Projects completed in 2017-2018
- Parent liaison positions paid partially by Pre K-3 carryover dollars and partially from Supplemental/Concentration funds
- The District is examining the potential in loan payments if the \$374,000 is authorized to pay down the COP debt service

Sausalito Marin City School District
Second Period Interim Report
2017-2018

Multi-Year Projection Assumptions
2019-2020

Revenues

- Estimated State Aid reduction in 2019-2020 for 2018-2019 penalty is estimated at \$38,222 for Administrator-Teacher Ratio penalty.
- Flat funding projected for Basic Aid Supplemental funding
- Secured property taxes estimated to increase 4.4% over 2018-2019
- Charter In-Lieu payment to Willow Creek Academy (WCA) increases due to increase in projected enrollment at WCA
- Flat funding projected for Federal revenue
- 2.41% COLA projected for State funding
- CCEE Donation for Community School Coordinator decreased (Donation was for 2017-2018 and 2018-2019 only)
- Due to the expiration of the Memorandum of Understanding (MOU) between the District and the Willow Creek Academy Charter (WCA) on June 30, 2019, the following assumptions are included in the Multi Year Projection:
 - Estimated Basic Aid Negative Excess due to Willow Creek Academy has been removed.
 - Decrease Special Education funding. WCA is currently exploring options for restructuring its Special Education Program beginning 2019-2020- (\$245,721 Net Decrease)
 - Decrease 2% Payment for facilities – (\$60,000)
 - Increase estimate for Pro-rata share of facilities use by WCA - \$300,000
 - The District and WCA are currently negotiating the MOU to be in place effective July 1, 2019

Expenses

- No changes in staffing current configuration
- STRS and PERS rate increases included
- Slight reduction in overall supplies and textbooks
- COLA increases added to supplies and operating expenses
- Contributions to Special Education and Routine Restricted Maintenance increases
- No 2% excess property taxes passed through to Willow Creek Academy
- Pre K-3 Grant expenses paid by carryover ended June 30, 2018
- Parent Liaison position fully paid by Supplemental/Concentration Funds
- Community School Coordinator position expenses moved from restricted to Supplemental/Concentration funds
- Due to the expiration of the Memorandum of Understanding (MOU) between the District and the Willow Creek Academy Charter (WCA) on June 30, 2019, the following assumptions are included in the Multi Year Projection:
 - Reduce WCA Special Education expenses. Total (\$665,183)
 - Reduce WCA utilities expenses – (\$100,000)
 - Reduce WCA nursing services expense – (\$14,500)

SAUSALITO MARIN CITY SCHOOL DISTRICT

First Interim Report 2017-2018
Multi Year Projections (MYP)
Board Meeting: March 13, 2018

Line	REVENUE	2017/18 Second Interim			2018/19 MYP Year 2			2019-20 MYP Year 3			Line
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
1	LCFF Sources (State Aide, EPA, & Property Taxes)	7,057,589	-	7,057,589	7,377,359	-	7,377,359	7,657,881	-	7,657,881	1
2	Charter School In-Lieu to Willow Creek Academy	(2,902,391)	-	(2,902,391)	(3,046,972)	-	(3,046,972)	(3,120,134)	-	(3,120,134)	2
3	Transfer Out to Deferred Maintenance	(25,000)	-	(25,000)	(25,000)	-	(25,000)	(25,000)	-	(25,000)	3
4	Basic Aid Supplemental Funding	303,629	-	303,629	303,629	-	303,629	303,629	-	303,629	4
5	Federal Revenues	-	319,864	319,864	-	287,296	287,296	-	287,296	287,296	5
6	State Revenues - Other	53,489	342,095	395,584	27,502	290,716	318,218	27,755	291,028	318,783	6
7	Local Revenues	305,173	405,866	711,039	264,431	388,630	653,061	264,494	264,277	528,771	7
8	DRAFT Less Special Education Revenue in 2019/2020	-	-	-	-	-	-	-	(245,721)	(245,721)	8
9	DRAFT Pro Rata Share for Facilities - WCA	-	-	-	-	-	-	360,000	360,000	360,000	9
10	DRAFT Less 2% for Facilities paid by WCA	-	-	-	-	-	-	(60,000)	-	(60,000)	10
11	Estimated WCA Payment for Basic Aid Negative per MOU*	-	-	-	-	-	-	-	-	-	11
	TOTAL PROJECTED REVENUE	4,792,489	1,067,825	5,860,314	4,900,949	966,642	5,867,591	5,408,625	596,880	6,005,505	12
12	EXPENSES										12
13	Certificated Salaries	1,217,030	552,316	1,769,346	1,247,456	533,110	1,780,565	1,278,642	546,437	1,825,080	13
14	Classified Salaries	432,291	552,596	984,887	436,614	530,844	967,458	525,980	451,727	977,707	14
15	Employee Benefits	556,480	525,836	1,082,316	595,997	537,908	1,133,906	660,256	520,792	1,181,048	15
16	Books and Supplies	100,693	44,144	144,837	101,582	32,794	134,376	102,480	32,792	135,272	16
17	Services, Other Operating Expenses	949,897	695,729	1,645,626	992,044	414,449	1,406,493	1,016,585	401,055	1,417,640	17
18	Capital Outlay	-	-	-	-	-	-	-	-	-	18
19	Other Outgo	-	456,837	456,837	-	464,561	464,561	-	472,440	472,440	19
20	Pass-through - WCA Portion of Basic Aid (Negative) Calc. - Estimate Only	17,315	-	17,315	69,395	-	69,395	-	-	-	20
21	Pass-through - WCA Portion of Excess Prop Taxes 2016-2017	25,542	-	25,542	-	-	-	-	-	-	21
22	Direct Support/Indirect Costs	-	-	-	-	-	-	-	-	-	22
23	Indirect Costs	(12,965)	12,965	-	(12,965)	12,965	-	(12,965)	12,965	-	23
24	DRAFT Less Special Education Expenses in 2019/2020 - WCA	-	-	-	-	-	-	(100,000)	(665,183)	(665,183)	24
25	DRAFT Less Utilities Expense - WCA	-	-	-	-	-	-	(100,000)	-	(100,000)	25
26	DRAFT Less Nurse Expense - WCA	-	-	-	-	-	-	(14,500)	-	(14,500)	26
	TOTAL EXPENDITURES	3,286,283	2,840,423	6,126,706	3,430,123	2,526,631	5,956,754	3,456,478	1,773,026	5,229,504	27
27	REVENUE LESS EXPENSES	1,506,206	(1,772,599)	(266,393)	1,470,826	(1,559,990)	(89,163)	1,952,147	(1,176,147)	776,000	27
28	OTHER FINANCING SOURCES										28
29	Contributions to Restricted Programs	(1,533,179)	1,533,179	-	(1,552,559)	1,552,559	-	(1,181,082)	1,181,082	-	29
30	Transfer in From Fund 17	174,010	-	174,010	-	-	-	-	-	-	30
31	Transfers Out to Other Funds	(397,455)	-	(397,455)	(305,897)	-	(305,897)	(314,240)	-	(314,240)	31
	TOTAL OTHER SOURCES/USES	(1,756,624)	1,533,179	(223,445)	(1,858,456)	1,552,559	(305,897)	(1,495,322)	1,181,082	(314,240)	32
32	NET INCREASE/DECREASE	(250,418)	(239,420)	(489,838)	(387,630)	(7,431)	(395,060)	456,824	4,936	461,760	32
34	FUND BALANCE, RESERVES										34
	TOTAL BEGINNING FUND BALANCE	1,276,009	279,832	1,555,840	1,025,591	40,413	1,066,003	637,961	32,982	670,943	34
35	TOTAL ENDING FUND BALANCE	1,025,591	40,413	1,066,003	637,961	32,982	670,943	1,094,785	37,917	1,132,703	35
36	COMPONENTS OF FUND BALANCE										36
37	Restricted	-	40,413	40,413	-	32,982	32,982	-	37,917	37,917	37
38	Revolving Cash	3,500	-	3,500	3,500	-	3,500	3,500	-	3,500	38
39	STRS On-Behalf Reserve	-	-	-	-	-	-	-	-	-	39
40	Reserve for Economic Uncertainty - 5%	334,909	-	334,909	313,133	-	313,133	277,187	-	277,187	40
44	Fund 01 Unassigned Amount	\$ 687,182	\$ -	\$ 687,182	\$ 321,329	\$ -	\$ 321,329	\$ 814,098	\$ -	\$ 814,098	44
45	TOTAL UNDESIGNATED/UNASSIGNED AMOUNT	\$ 687,182	\$ -	\$ 687,182	\$ 321,329	\$ -	\$ 321,329	\$ 814,098	\$ -	\$ 814,098	45
46	Economic Reserve 5% Plus Unassigned Reserve	15.82%			10.13%			19.68%			46

SAUSALITO MARIN CITY SCHOOL DISTRICT

Second Interim Report 2017-2018

Second Interim VS First Interim

Board Meeting: March 13, 2018

Line	REVENUE	Adopted Budget		
		Unrestricted	Restricted	Combined
1	LCFF Sources (State Aide, EPA, & Property Taxes)	6,988,773	-	6,988,773
2	Charter School In-Lieu to Willow Creek Academy	(2,914,204)	-	(2,914,204)
3	Transfer Out to Deferred Maintenance	(25,000)	-	(25,000)
4	Basic Aid Supplemental Funding	454,457	-	454,457
5	Federal Revenues	-	332,465	332,465
6	State Revenues - Other	36,861	143,866	180,727
7	Local Revenues	218,502	341,502	560,004
8	<i>Estimated WCA Payment for Basic Aid Negative per MOU*</i>	4,759,389	817,833	5,577,222
9	TOTAL PROJECTED REVENUE	1,325,981	503,415	1,829,396
10	EXPENSES	1,325,981	503,415	1,829,396
11	Certificated Salaries	476,939	374,848	1,010,278
12	Employee Benefits	97,120	26,797	123,917
13	Books and Supplies	809,671	354,508	1,164,179
14	Services, Other Operating Expenses	-	-	-
15	Capital Outlay	-	-	-
16	Other Outgo	-	586,929	586,929
17	<i>Pass-through - WCA Portion of Basic Aid (Negative) Calc. - Estimate Only</i>	<i>17,315</i>	<i>-</i>	<i>17,315</i>
18	<i>Pass-through - WCA Portion of Excess Prop Taxes 2016-2017</i>	<i>-</i>	<i>-</i>	<i>-</i>
19	Direct Support/Indirect Costs	(19,555)	-	(19,555)
20	Indirect Costs	3,354,951	2,399,391	5,754,342
21	TOTAL EXPENDITURES	1,404,438	(1,581,559)	(177,120)
22	REVENUE LESS EXPENSES	(1,496,627)	1,496,627	-
23	OTHER FINANCING SOURCES	(1,496,627)	1,496,627	-
24	Contributions to Restricted Programs	(330,579)	-	(330,579)
25	Transfers Out to Other Funds	(1,827,206)	1,496,627	(330,579)
26	TOTAL OTHER SOURCES/USES	(422,768)	(84,932)	(507,699)
27	FUND BALANCE, RESERVES	1,276,009	279,832	1,555,840
28	TOTAL BEGINNING FUND BALANCE	853,241	194,901	1,048,141
29	TOTAL ENDING FUND BALANCE	\$ -	\$ -	\$ -
30	COMPONENTS OF FUND BALANCE	\$ -	\$ -	\$ -
31	Restricted	-	194,901	194,901
32	Revolving Cash	-	-	-
33	STRS On-Behalf Reserve	304,246	-	304,246
34	Reserve for Economic Uncertainty - 5%	\$ 548,995	\$ -	\$ 548,995
35	Fund 01 Unassigned Amount	\$ 174,000	\$ -	\$ 174,000
36	Fund 17 Unassigned Amount	\$ 722,995	\$ -	\$ 722,995
37	TOTAL UNDESIGNATED/UNASSIGNED AMOUNT	\$ -	\$ -	\$ -

Line	REVENUE	2017/18 First Interim		
		Unrestricted	Restricted	Combined
1	LCFF Sources (State Aide, EPA, & Property Taxes)	7,057,121	-	7,057,121
2	Charter School In-Lieu to Willow Creek Academy	(2,903,274)	-	(2,903,274)
3	Transfer Out to Deferred Maintenance	(25,000)	-	(25,000)
4	Basic Aid Supplemental Funding	454,457	-	454,457
5	Federal Revenues	-	317,170	317,170
6	State Revenues - Other	59,489	291,699	351,188
7	Local Revenues	241,496	387,953	629,449
8	<i>Estimated WCA Payment for Basic Aid Negative per MOU*</i>	4,884,289	996,822	5,881,111
9	TOTAL PROJECTED REVENUE	1,176,256	521,797	1,698,053
10	EXPENSES	1,176,256	521,797	1,698,053
11	Certificated Salaries	412,291	549,995	962,286
12	Employee Benefits	566,866	520,713	1,087,579
13	Books and Supplies	106,693	44,444	151,137
14	Services, Other Operating Expenses	949,897	467,520	1,417,417
15	Capital Outlay	-	-	-
16	Other Outgo	-	584,167	584,167
17	<i>Pass-through - WCA Portion of Basic Aid (Negative) Calc. - Estimate Only</i>	<i>17,315</i>	<i>-</i>	<i>17,315</i>
18	<i>Pass-through - WCA Portion of Excess Prop Taxes 2016-2017</i>	<i>25,542</i>	<i>-</i>	<i>25,542</i>
19	Direct Support/Indirect Costs	(13,829)	-	(13,829)
20	Indirect Costs	3,241,031	2,702,464	5,943,495
21	TOTAL EXPENDITURES	1,643,258	(1,705,643)	(62,385)
22	REVENUE LESS EXPENSES	(1,615,712)	1,615,712	-
23	OTHER FINANCING SOURCES	(1,615,712)	1,615,712	-
24	Contributions to Restricted Programs	(345,947)	-	(345,947)
25	Transfers Out to Other Funds	(1,961,659)	1,615,712	(345,947)
26	TOTAL OTHER SOURCES/USES	(318,401)	(89,931)	(408,332)
27	FUND BALANCE, RESERVES	1,276,009	269,877	1,555,840
28	TOTAL BEGINNING FUND BALANCE	957,608	189,901	1,147,509
29	TOTAL ENDING FUND BALANCE	\$ -	\$ -	\$ -
30	COMPONENTS OF FUND BALANCE	\$ -	\$ -	\$ -
31	Restricted	-	189,901	189,901
32	Revolving Cash	-	-	-
33	STRS On-Behalf Reserve	314,472	-	314,472
34	Reserve for Economic Uncertainty - 5%	\$ 643,136	\$ -	\$ 643,136
35	Fund 01 Unassigned Amount	\$ 174,000	\$ -	\$ 174,000
36	Fund 17 Unassigned Amount	\$ 817,136	\$ -	\$ 817,136
37	TOTAL UNDESIGNATED/UNASSIGNED AMOUNT	\$ -	\$ -	\$ -

Line	REVENUE	2017/18 Second Interim		
		Unrestricted	Restricted	Combined
1	LCFF Sources (State Aide, EPA, & Property Taxes)	7,057,589	-	7,057,589
2	Charter School In-Lieu to Willow Creek Academy	(2,902,391)	-	(2,902,391)
3	Transfer Out to Deferred Maintenance	(25,000)	-	(25,000)
4	Basic Aid Supplemental Funding	303,629	-	303,629
5	Federal Revenues	-	319,864	319,864
6	State Revenues - Other	53,489	342,095	395,584
7	Local Revenues	305,173	405,866	711,039
8	<i>Estimated WCA Payment for Basic Aid Negative per MOU*</i>	4,792,489	1,067,825	5,860,314
9	TOTAL PROJECTED REVENUE	1,217,030	552,316	1,769,346
10	EXPENSES	1,217,030	552,316	1,769,346
11	Certificated Salaries	432,291	552,596	984,887
12	Employee Benefits	556,480	525,836	1,082,316
13	Books and Supplies	100,693	44,144	144,837
14	Services, Other Operating Expenses	949,897	695,729	1,645,626
15	Capital Outlay	-	-	-
16	Other Outgo	-	456,837	456,837
17	<i>Pass-through - WCA Portion of Basic Aid (Negative) Calc. - Estimate Only</i>	<i>17,315</i>	<i>-</i>	<i>17,315</i>
18	<i>Pass-through - WCA Portion of Excess Prop Taxes 2016-2017</i>	<i>25,542</i>	<i>-</i>	<i>25,542</i>
19	Direct Support/Indirect Costs	(12,965)	-	(12,965)
20	Indirect Costs	3,286,283	2,840,423	6,126,706
21	TOTAL EXPENDITURES	1,506,206	(1,772,598)	(266,392)
22	REVENUE LESS EXPENSES	(1,533,179)	1,533,179	-
23	OTHER FINANCING SOURCES	(1,533,179)	1,533,179	-
24	Contributions to Restricted Programs	(397,455)	-	(397,455)
25	Transfers Out to Other Funds	(1,756,624)	1,533,179	(223,445)
26	TOTAL OTHER SOURCES/USES	(250,418)	(239,419)	(489,837)
27	FUND BALANCE, RESERVES	1,276,009	269,877	1,555,840
28	TOTAL BEGINNING FUND BALANCE	1,025,591	40,413	1,066,003
29	TOTAL ENDING FUND BALANCE	\$ -	\$ -	\$ -
30	COMPONENTS OF FUND BALANCE	\$ -	\$ -	\$ -
31	Restricted	-	40,413	40,413
32	Revolving Cash	3,500	-	3,500
33	STRS On-Behalf Reserve	334,909	-	334,909
34	Reserve for Economic Uncertainty - 5%	\$ 687,182	\$ -	\$ 687,182
35	Fund 01 Unassigned Amount	\$ -	\$ -	\$ -
36	Fund 17 Unassigned Amount	\$ 687,182	\$ -	\$ 687,182
37	TOTAL UNDESIGNATED/UNASSIGNED AMOUNT	\$ -	\$ -	\$ -

Line	REVENUE	2017-2018 Second Interim VS First Interim		
		Unrestricted	Restricted	Combined
1	LCFF Sources (State Aide, EPA, & Property Taxes)	468	-	468
2	Charter School In-Lieu to Willow Creek Academy	883	-	883
3	Transfer Out to Deferred Maintenance	-	-	-
4	Basic Aid Supplemental Funding	(150,828)	-	(150,828)
5	Federal Revenues	-	2,694	2,694
6	State Revenues - Other	(6,000)	50,396	44,396
7	Local Revenues	63,677	17,913	81,590
8	<i>Estimated WCA Payment for Basic Aid Negative per MOU*</i>	(91,800)	71,003	(20,797)
9	TOTAL PROJECTED REVENUE	40,774	30,519	71,293
10	EXPENSES	40,774	30,519	71,293
11	Certificated Salaries	20,000	2,601	22,601
12	Employee Benefits	(10,386)	5,123	(5,263)
13	Books and Supplies	(6,000)	(300)	(6,300)
14	Services, Other Operating Expenses	-	228,209	228,209
15	Capital Outlay	-	-	-
16	Other Outgo	-	(127,330)	(127,330)
17	<i>Pass-through - WCA Portion of Basic Aid (Negative) Calc. - Estimate Only</i>	<i>-</i>	<i>-</i>	<i>-</i>
18	<i>Pass-through - WCA Portion of Excess Prop Taxes 2016-2017</i>	<i>-</i>	<i>-</i>	<i>-</i>
19	Direct Support/Indirect Costs	864	(864)	-
20	Indirect Costs	45,252	137,959	183,211
21	TOTAL EXPENDITURES	(137,052)	(66,955)	(204,007)
22	REVENUE LESS EXPENSES	82,533	(82,533)	-
23	OTHER FINANCING SOURCES	82,533	(82,533)	-
24	Contributions to Restricted Programs	(51,508)	-	(51,508)
25	Transfers Out to Other Funds	205,035	(82,533)	122,502
26	TOTAL OTHER SOURCES/USES	67,983	(149,488)	(81,505)
27	FUND BALANCE, RESERVES	-	-	-
28	TOTAL BEGINNING FUND BALANCE	67,983	(149,489)	(81,506)
29	TOTAL ENDING FUND BALANCE	-	-	-
30	COMPONENTS OF FUND BALANCE	-	-	-
31	Restricted	-	(149,489)	(149,489)
32	Revolving Cash	3,500	-	3,500
33	STRS On-Behalf Reserve	20,436	-	20,436
34	Reserve for Economic Uncertainty - 5%	44,047	-	44,047
35	Fund 01 Unassigned Amount	(174,000)	-	(174,000)
36	Fund 17 Unassigned Amount	(129,953)	-	(129,953)
37	TOTAL UNDESIGNATED/UNASSIGNED AMOUNT	-2,17%	15.82%	-2,17%

SAUSALITO MARIN CITY SCHOOL DISTRICT
Second Interim Report 2017-2018
Fund 01 Budget Revision Detail

Board Meeting: March 13, 2018

Revenue Changes

LCFF Sources

Reduce Basic Aid Supplemental Funding	\$ (150,828)
Increase in Property Tax Estimates	\$ 468
Increase Charter In Lieu Payment Based on WCA Enrollment	<u>\$ 883</u>
Total Decrease	\$ (149,477)

Federal Revenue

Decrease Title I - Intervention	\$ 2,704
Decrease Title II - Staff Development	<u>\$ (10)</u>
Total Increase	\$ 2,694

State Revenue

Decrease Unrestricted Lottery	\$ (6,000)
Decrease Restricted Lottery	\$ (1,300)
Increase Prop 39 Clean Energy Program Funding (One-Time)	<u>\$ 51,696</u>
Total Increase	\$ 44,396

Local Revenue

Increase Revenue for E-Rate Reimbursement for Internet Services	\$ 33,077
Increase Center for Excellence Donation for Music	\$ 19,800
Increase Center for Excellence Donation for Art	<u>\$ 28,713</u>
Total Increase	\$ 81,590

Transfer In from Fund 17 (One-Time)	\$ 174,010
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TOTAL INCREASE IN REVENUE/TRANSFERS IN \$ 153,213

Expense Changes**Certificated Staff**

Increase Regular Certificated Staff Expense	\$	19,593
Increase Art and Music Program - Donated by Center for Excellence	\$	29,700
Increase Certificated Long Term Substitute Expense	\$	21,000
Increase Certificated Stipends	\$	1,000
Total Decrease	\$	71,293

Classified Staff

Increase Paraprofessional Expense	\$	1,601
Increase Long Term Custodial Support	\$	6,000
Increase Custodial Overtime	\$	1,000
Increase Extra Duty Clerical Support (Student Services Support)	\$	10,000
Increase Student/Supervision, Substitute Support	\$	4,000
Total Increase	\$	22,601

Car/Phone Allowance	\$	420
Total Decrease	\$	(5,263)

Supplies

Instructional Materials	\$	(6,300)
Total Decrease	\$	(6,300)

Operating Expenses

Prior Year Non Public Agency Payment	\$	7,604
Staff Development - Maintenance, Special Education	\$	1,508
Prop 39 Clean Energy Projects	\$	219,097
Total Increase	\$	228,209

Other Outgo

Special Education Transportation	\$	41,422
Excess Costs	\$	(168,752)
Total Decrease	\$	(127,330)

Transfers Out to Cafeteria Fund	\$	51,508
Total Increase	\$	51,508

TOTAL CHANGE IN EXPENSES/TRANSFERS OUT TO FUND 13 \$ 234,718

TOTAL CHANGE IN FUND BALANCE \$ 94,141

Sausalito Marin City School District
Special Education Analysis
Second Interim Report 2017-2018

	SMCSD		WCA		Total
Special Education Director	Salary & Benefits	\$ 36,500	\$ 18,250	\$ 18,250	\$ 36,500
Psychologist Salary (Partial) (Offset with Mental Health Dollars)	Salary & Benefits	\$ 103,880	\$ 48,884.71	\$ 54,995.29	\$ 103,880.00
Speech Teacher	Salary & Benefits	\$ 142,180	\$ 66,908	\$ 75,272	\$ 142,180
SDC Teacher and SDC Long Term Substitutes	Salary & Benefits	\$ 154,100.00	\$ 123,280.00	\$ 30,820.00	\$ 154,100.00
SDC - 2 Paras	Salary & Benefits	\$ 83,290.97	\$ 66,632.77	\$ 16,658.19	\$ 83,290.97
<u>Paraprofessionals</u>					
BMLK - Paras		\$ 110,383.2	\$ 110,383.2		\$ 110,383.2
WCA - 3 Paras		\$ 130,635.1	\$ 130,635.1		\$ 130,635.1
		\$ 241,018.3	\$ 110,383.2	\$ 130,635.1	\$ 241,018.3
<u>RSP Teachers</u>					
WCA		\$ 69,069.0		\$ 69,069.0	\$ 69,069.0
BMLK		\$ 74,428.1	\$ 74,428.1		\$ 74,428.1
Staff Development/Extra Duty Pay			\$ -	\$ -	\$ -
		\$ 143,497.0	\$ 74,428.1	\$ 69,069.0	\$ 143,497.0
Extended School Year - Summer 2017					
Certificated Staff		\$ 3,983.00			
Classified Staff		\$ 3,132.00			
Classified Staff Employee Benefits		\$ 731.00			
Classified Employee Benefits		\$ 753.00			
		\$ 8,599.00	\$ 7,165.83	\$ 1,433.17	\$ 8,599.00
Supplies		\$ 17,400	\$ 8,188	\$ 9,212	\$ 17,400
Contract Services - WCA		\$ 80,000	\$ -	\$ 80,000	\$ 80,000
OT Services		\$ 70,604	\$ 33,225	\$ 37,379	\$ 70,604
Transportation - WCA		\$ 12,000	\$ 0	\$ 12,000	\$ 12,000
Legal		\$ 13,000	\$ 2,525	\$ 10,475	\$ 13,000
Non Public School Placement (No Students as of 2nd Interim)		\$ 63,000	\$ 31,500	\$ 31,500	\$ 63,000
All Other Misc. Contracts		\$ 13,589	\$ 6,394.82	\$ 7,194.18	\$ 13,589
ADA Transfer Out for 16-17		\$ 5,758	\$ 2,710	\$ 3,048	\$ 5,758
Excess Costs - MCOE SDC Serves Students SMCSD/WCA		\$ 231,479	\$ 185,183	\$ 46,296	\$ 231,479
Transportation - MCOE SDC Serves Students SMCSD/WCA		\$ 154,735	\$ 123,788	\$ 30,947	\$ 154,735
		\$ 1,574,630	\$ 909,447	\$ 665,183	\$ 1,574,630

Total Revenue \$ 388,874
GF Contribution \$ 1,185,756

2016-17 AB602

	ADA	Pupil ct	SED cnt		Local	Federal Pupil	Fed SED	Total
					479.78	1264.06	97.4	
Sausalito		148.86	36	94	71,420	45,506	9,156	126,082
Willow Creek		374.62	40	170	179,735	50,562	16,558	246,856
Total		523.48	76	264	251,155	96,069	25,714	372,937

2017-18 AB602

	ADA	Pupil ct	SED cnt		Local	Federal Pupil	Fed SED	Total
					493.45	1255.73	98.49	
Sausalito		148.99	31	90	73,518	38,928	8,864	121,310
Willow Creek		374.62	36	159	184,854	45,206	15,660	245,721
Total		523.61	67	249	258,373	84,134	24,524	367,031

2016-17 Mental Health

	# of Active MH Pupils Unduplicated Count 12/1/15	Per Student, Using SB70 Weighting	Allocation to LEA Using Weighted Factor		Sausalito	Willow Creek	Total
Pupils					6	5	11
One Service	11	2,892.42	31,817		17,354.54	14,462.12	31,817
Multiple Services	0	5,784.85	-				
Day							
Treatment/Intensive							
ERMH Svcs	0	11,569.70	-				
Residential	0	26,031.82	-				
TOTAL	11		31,817		17,355	14,462	31,817

2017-18 Mental Health

	# of Active MH Pupils Unduplicated Count 12/1/16	Per Student, Using SB70 Weighting	Allocation to LEA Using Weighted Factor		Sausalito	Willow Creek	Total
Pupils					5	1	6
One Service	6	2,381.62	14,290		11,908.10	2,381.62	14,290
Multiple Services	1	4,763.23	-		4,763.23		4,763
Day							
Treatment/Intensive							
ERMH Svcs	0	9,526.47	-				
Residential	0	21,434.55	-				
TOTAL	7		14,290		16,671	2,382	19,053

SAUSALITO MARIN CITY SCHOOL DISTRICT
Cafeteria Fund 13
Second Interim Budget Revision Detail
2017-2018

Board Meeting: March 13, 2018
Changes July 1, 2017 through January 31, 2018

Line	Revenue	Adopted Budget	1st Interim Budget	2nd Interim Budget	2nd VS 1st Difference
1	Federal Revenue	\$ 65,035	\$ 65,000	\$ 65,000	\$ -
2	State Revenue	\$ 4,550	\$ 4,400	\$ 4,400	\$ -
3	Local Revenue	\$ 631	\$ 1,000	\$ 1,000	\$ -
4	General Fund Contribution	\$ 77,834	\$ 93,202	\$ 144,610	\$ 51,408 #1
5	Total Revenue	\$ 148,050	\$ 163,602	\$ 215,010	\$ 51,408
Expenses					
6	Classified Salaries	\$ 39,400	\$ 78,200	\$ 115,600	\$ 37,400 #2
7	Employee Benefits	\$ 10,050	\$ 30,600	\$ 36,800	\$ 6,200 #2
8	Materials, Supplies, Software	\$ 3,500	\$ 2,200	\$ 5,010	\$ 2,810 #3
9	Food	\$ 63,000	\$ 47,000	\$ 47,000	\$ -
10	Staff Development	\$ 600	\$ 600	\$ 4,200	\$ 3,600 #4
11	Advertising	\$ -	\$ 200	\$ 200	\$ -
12	Dishwasher Rental	\$ 2,500	\$ 2,900	\$ 2,900	\$ -
13	Permits	\$ -	\$ 902	\$ 1,100	\$ 198 #5
14	Contracts	\$ 29,000	\$ 1,000	\$ 1,400	\$ 400 #6
15	Total Expenses	\$ 148,050	\$ 163,602	\$ 214,210	\$ 50,608
16	Beginning Fund Balance	\$ 40	\$ 40	\$ 40	\$ -
17	Committed Balance	\$ 100	\$ -	\$ -	\$ -
18	Ending Fund Balance	\$ (60)	\$ 40	\$ 840	\$ 800

- #1 Contribution Increased due to Increased Staffing Expenses and Training for New Staff
- #2 Increased Food Service Staff to Adequately Support the Conscious Kitchen Program
One-Time Staff Expenses to Extended Leave Expense
Transitioned from Contracted Worker in Kitchen to District Employee
- #3 Increase Supplies Budget for State Audit, Organization of the Kitchen Documents Required by NSLP
- #4 Extensive Staff Development for New Food Service Staff
- #5 Increase Estimated Expense for Health Department Inspections
- #6 Increase Estimated for Misc. Expenses Related

SAUSALITO MARIN CITY SCHOOL DISTRICT
Deferred Maintenance Fund 14
Second Interim Budget Revision Detail
2017-2018

Board Meeting: March 13, 2018
 Changes July 1, 2017 through January 31, 2018

<u>Beginning Fund Balance</u>		Adopted Budget	1st Interim Budget
1	Beginning Fund Balance	\$ 13,296	\$ 13,296
<u>Revenue</u>			
2	LCFF Funds from General Fund 01	\$ 25,000	\$ 25,000
3	Interest	\$ 1,500	\$ 1,500
4	Insurance Reimbursement for HVAC	\$ -	\$ 6,585
5	Total Revenue	\$ 26,500	\$ 33,085
<u>Expenses</u>			
6	Rentals, Leases, and Repairs	\$ 26,500	\$ 46,381
7	Total Expenses	\$ 26,500	\$ 46,381
8	<u>Ending Fund Balance</u>	\$ 13,296	\$ 0

#1 Decrease Estimated Interest Revenue

SAUSALITO MARIN CITY SCHOOL DISTRICT

Other Funds

**Second Interim Budget Revision Detail
2017-2018**

Board Meeting: March 13, 2018

Changes July 1, 2017 through January 31, 2018

Line		Adopted Budget	1st Interim Budget	2nd Interim Budget	2nd VS 1st Difference
	Special Reserve Fund 17 - Other than Capital Outlay				
1	Beginning Fund Balance	\$ 174,010	\$ 174,010	\$ 174,010	\$ -
2	Revenue	\$ -	\$ -	\$ -	\$ -
3	Expenses	\$ -	\$ -	\$ -	\$ -
4	Transfer Out to Fund 01	\$ -	\$ -	\$ 174,010	\$ 174,010 #1
5	Ending Fund Balance	\$ 174,010	\$ 174,010	\$ 0	\$ (174,010)

#1 Transfer All Funds from Fund 17 to Fund 01 to Support Fund 01 Operations.

	Adopted Budget	1st Interim Budget	2nd Interim Budget	2nd VS 1st Difference
School Facilities Fund 35				
6 Beginning Fund Balance	\$ 359,660	\$ 359,660	\$ 359,660	\$ -
7 Revenue	\$ -	\$ -	\$ -	\$ -
8 Interest	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
9 Expenses	\$ -	\$ -	\$ -	\$ -
10 Ending Fund Balance	\$ 361,660	\$ 361,660	\$ 361,660	\$ -

	Adopted Budget	1st Interim Budget	2nd Interim Budget	2nd VS 1st Difference
Special Reserve Fund 40 for Capital Outlay				
11 Beginning Fund Balance	\$ 1,437,384	\$ 1,437,384	\$ 1,437,384	\$ -
12 Transfers In from General Fund Unrestricted	\$ 252,745	\$ 252,745	\$ 252,745	\$ -
13 Interest	\$ 30	\$ 30	\$ 12,000	\$ 11,970 #2
14 Expenses:				
15 District Office Demo (Occurred in 16-17)	\$ 148,000	\$ -	\$ -	\$ -
16 Capital Lease Payment for Energy Efficiency Project 2002	\$ 55,767	\$ 55,767	\$ 55,767	\$ -
17 Certificate of Participation (CAP) - Principal	\$ 95,000	\$ 95,000	\$ 95,000	\$ -
18 Certificate of Participation (CAP) - Interest	\$ 101,978	\$ 101,978	\$ 101,978	\$ -
19 Ending Fund Balance	\$ 1,289,414	\$ 1,437,414	\$ 1,449,384	\$ 11,970

#2 Increase Estimated Interest Revenue

Other Funds:

19 Fund 51 Bond Interest & Redemption: Used for the Repayment of District Bonds at Year End.

20 Fund 56 Debt Service (Beginning Balance 7/1/17 - \$863,636):

21 Fund 78 Pass Through Revenues: Used to Pass through Funds Recede at the County of Marin for Willow Creek Academy.

23 Capital Projects Fund 49: Accounts for Lease Payments (Beginning Balance 7/1/17 - \$22)

24 Debt Service Fund 52: Accounts for Lease Payments (Beginning Balance 7/1/17 - \$25)

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	4,504,026.00	4,583,304.00	2,864,505.76	4,433,827.00	(149,477.00)	-3.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,861.00	59,489.00	22,149.18	53,489.00	(6,000.00)	-10.1%
4) Other Local Revenue		8600-8799	218,502.00	241,496.00	114,108.37	305,173.00	63,677.00	26.4%
5) TOTAL, REVENUES			4,759,389.00	4,884,289.00	3,000,763.31	4,792,489.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,325,981.00	1,176,256.00	626,892.67	1,217,030.00	(40,774.00)	-3.5%
2) Classified Salaries		2000-2999	476,939.00	412,291.00	268,359.77	432,291.00	(20,000.00)	-4.9%
3) Employee Benefits		3000-3999	647,480.00	566,866.00	347,489.21	556,480.00	10,386.00	1.8%
4) Books and Supplies		4000-4999	97,120.00	106,693.00	52,978.23	100,693.00	6,000.00	5.6%
5) Services and Other Operating Expenditures		5000-5999	809,671.00	949,897.00	341,512.09	949,897.00	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	17,315.00	42,857.00	0.00	42,857.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(19,555.00)	(13,829.00)	0.00	(12,965.00)	(864.00)	6.2%
9) TOTAL, EXPENDITURES			3,354,951.00	3,241,031.00	1,637,231.97	3,286,283.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,404,438.00	1,643,258.00	1,363,531.34	1,506,206.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	174,010.00	174,010.00	New
b) Transfers Out		7600-7629	330,579.00	345,947.00	225,290.46	397,455.00	(51,508.00)	-14.9%
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	(1,496,627.00)	(1,615,712.00)	0.00	(1,533,179.00)	82,533.00	-5.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,827,206.00)	(1,961,659.00)	(225,290.46)	(1,756,624.00)		

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)			(422,768.00)	(318,401.00)	1,138,240.88	(250,418.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,276,008.83	1,276,008.83		1,276,008.83	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)			1,276,008.83	1,276,008.83		1,276,008.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,276,008.83	1,276,008.83		1,276,008.83		
2) Ending Balance, June 30 (E + F1e)			853,240.83	957,607.83		1,025,590.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		3,500.00		
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	304,246.00	314,472.00		334,909.00		
Unassigned/Unappropriated Amount		9790	548,994.83	643,135.83		687,181.83		

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	1,231,398.00	1,231,398.00	830,729.00	1,080,570.00	(150,828.00)	-12.2%
Education Protection Account State Aid - Current Year		8012	29,768.00	29,552.00	14,884.00	30,020.00	468.00	1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	29,787.00	29,773.00	4,534.70	29,773.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	6,034,051.00	6,062,092.00	3,366,103.09	6,062,092.00	0.00	0.0%
Unsecured Roll Taxes		8042	113,766.00	115,125.00	110,277.67	115,125.00	0.00	0.0%
Prior Years' Taxes		8043	4,460.00	4,460.00	5,940.67	4,460.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	39,178.00	27,800.63	39,178.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,443,230.00	7,511,578.00	4,360,269.76	7,361,218.00	(150,360.00)	-2.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,914,204.00)	(2,903,274.00)	(1,470,764.00)	(2,902,391.00)	883.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,504,026.00	4,583,304.00	2,864,505.76	4,433,827.00	(149,477.00)	-3.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,861.00	26,244.00	11,736.00	26,244.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	23,000.00	23,000.00	10,168.18	17,000.00	(6,000.00)	-26.1%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	10,000.00	10,245.00	245.00	10,245.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,861.00	59,489.00	22,149.18	53,489.00	(6,000.00)	-10.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,990.00	81,990.00	48,847.50	81,990.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,725.49	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	89,578.00	87,098.00	0.00	87,098.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	44,934.00	70,408.00	63,535.38	134,085.00	63,677.00	90.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			218,502.00	241,496.00	114,108.37	305,173.00	63,677.00	26.4%
TOTAL, REVENUES			4,759,389.00	4,884,289.00	3,000,763.31	4,792,489.00	(91,800.00)	-1.9%

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	913,507.00	819,256.00	427,127.44	860,030.00	(40,774.00)	-5.0%
Certificated Pupil Support Salaries		1200	74,474.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	338,000.00	357,000.00	199,765.23	357,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,325,981.00	1,176,256.00	626,892.67	1,217,030.00	(40,774.00)	-3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	26,500.00	48,225.00	51,137.54	47,225.00	1,000.00	2.1%
Classified Support Salaries		2200	102,939.00	121,662.00	71,681.46	128,662.00	(7,000.00)	-5.8%
Classified Supervisors' and Administrators' Salaries		2300	80,000.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	208,833.00	186,900.00	115,158.06	196,900.00	(10,000.00)	-5.4%
Other Classified Salaries		2900	58,667.00	55,504.00	30,382.71	59,504.00	(4,000.00)	-7.2%
TOTAL, CLASSIFIED SALARIES			476,939.00	412,291.00	268,359.77	432,291.00	(20,000.00)	-4.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	176,885.00	167,651.00	75,048.32	167,651.00	0.00	0.0%
PERS		3201-3202	75,276.00	69,290.00	40,535.50	67,550.00	1,740.00	2.5%
OASDI/Medicare/Alternative		3301-3302	55,332.00	58,561.00	34,691.71	55,942.00	2,619.00	4.5%
Health and Welfare Benefits		3401-3402	252,649.00	186,893.00	128,339.52	179,893.00	7,000.00	3.7%
Unemployment Insurance		3501-3502	831.00	923.00	450.52	917.00	6.00	0.7%
Workers' Compensation		3601-3602	31,154.00	29,390.00	16,020.40	29,949.00	(559.00)	-1.9%
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	55,353.00	54,158.00	52,403.24	54,578.00	(420.00)	-0.8%
TOTAL, EMPLOYEE BENEFITS			647,480.00	566,866.00	347,489.21	556,480.00	10,386.00	1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	170.37	0.00	0.00	0.0%
Materials and Supplies		4300	83,120.00	91,733.00	37,316.55	85,733.00	6,000.00	6.5%
Noncapitalized Equipment		4400	1,000.00	14,960.00	15,491.31	14,960.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			97,120.00	106,693.00	52,978.23	100,693.00	6,000.00	5.6%
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	20,750.00	17,750.00	2,214.24	17,750.00	0.00	0.0%
Dues and Memberships		5300	5,920.00	7,920.00	7,176.17	7,920.00	0.00	0.0%
Insurance		5400-5450	37,000.00	37,000.00	32,263.00	37,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	174,600.00	174,600.00	80,138.62	174,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,700.00	33,700.00	48,288.24	33,700.00	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	495,001.00	636,227.00	158,549.63	636,227.00	0.00	0.0%
Communications		5900	42,700.00	42,700.00	12,882.19	42,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			809,671.00	949,897.00	341,512.09	949,897.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	17,315.00	42,857.00	0.00	42,857.00	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)			17,315.00	42,857.00	0.00	42,857.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(19,555.00)	(13,829.00)	0.00	(12,965.00)	(864.00)	6.2%
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			(19,555.00)	(13,829.00)	0.00	(12,965.00)	(864.00)	6.2%
TOTAL, EXPENDITURES			3,354,951.00	3,241,031.00	1,637,231.97	3,286,283.00	(45,252.00)	-1.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	174,010.00	174,010.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	174,010.00	174,010.00	New
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	77,834.00	93,202.00	80,000.00	144,710.00	(51,508.00)	-55.3%
Other Authorized Interfund Transfers Out		7619	252,745.00	252,745.00	145,290.46	252,745.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			330,579.00	345,947.00	225,290.46	397,455.00	(51,508.00)	-14.9%
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								
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	(1,496,627.00)	(1,615,712.00)	0.00	(1,533,179.00)	82,533.00	-5.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,496,627.00)	(1,615,712.00)	0.00	(1,533,179.00)	82,533.00	-5.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,827,206.00)	(1,961,659.00)	(225,290.46)	(1,756,624.00)	205,035.00	-10.5%

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	332,465.00	317,170.00	0.00	319,864.00	2,694.00	0.8%
3) Other State Revenue		8300-8599	143,866.00	291,699.00	103,699.53	342,095.00	50,396.00	17.3%
4) Other Local Revenue		8600-8799	341,502.00	387,953.00	145,542.68	405,866.00	17,913.00	4.6%
5) TOTAL, REVENUES			817,833.00	996,822.00	249,242.21	1,067,825.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	503,415.00	521,797.00	321,503.72	552,316.00	(30,519.00)	-5.8%
2) Classified Salaries		2000-2999	533,339.00	549,995.00	294,261.39	552,596.00	(2,601.00)	-0.5%
3) Employee Benefits		3000-3999	374,848.00	520,712.74	194,242.86	525,836.00	(5,123.26)	-1.0%
4) Books and Supplies		4000-4999	26,797.00	44,444.00	27,450.57	44,144.00	300.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	354,508.00	467,519.54	221,366.49	695,729.00	(228,209.46)	-48.8%
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	586,929.00	584,167.00	65,426.00	456,837.00	127,330.00	21.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,555.00	13,829.00	0.00	12,965.00	864.00	6.2%
9) TOTAL, EXPENDITURES			2,399,391.00	2,702,464.28	1,124,251.03	2,840,423.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,581,558.00)	(1,705,642.28)	(875,008.82)	(1,772,598.00)		
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	1,496,627.00	1,615,712.00	0.00	1,533,179.00	(82,533.00)	-5.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,496,627.00	1,615,712.00	0.00	1,533,179.00		

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)			(84,931.00)	(89,930.28)	(875,008.82)	(239,419.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	279,831.50	279,831.50		279,831.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			279,831.50	279,831.50		279,831.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279,831.50	279,831.50		279,831.50		
2) Ending Balance, June 30 (E + F1e)			194,900.50	189,901.22		40,412.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	194,900.76	189,901.22		40,412.76		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.26)	0.00		(0.26)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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		
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	108,659.00	111,246.00	0.00	111,246.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,625.00	4,625.00	0.00	4,625.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	191,399.00	164,052.00	0.00	166,756.00	2,704.00	1.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	22,063.00	32,578.00	0.00	32,568.00	(10.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	1,050.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	4,669.00	4,669.00	0.00	4,669.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			332,465.00	317,170.00	0.00	319,864.00	2,694.00	0.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	7,000.00	7,000.00	1,300.88	5,700.00	(1,300.00)	-18.6%
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	124,234.00	135,664.00	88,181.65	135,664.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	7,699.00	51,696.00	51,696.00	New
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	12,632.00	149,035.00	6,518.00	149,035.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			143,866.00	291,699.00	103,699.53	342,095.00	50,396.00	17.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	81,225.00	127,676.00	3,436.68	145,589.00	17,913.00	14.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	260,277.00	260,277.00	142,106.00	260,277.00	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			341,502.00	387,953.00	145,542.68	405,866.00	17,913.00	4.6%
TOTAL, REVENUES			817,833.00	996,822.00	249,242.21	1,067,825.00	71,003.00	7.1%

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	269,907.00	280,794.00	179,861.07	311,313.00	(30,519.00)	-10.9%
Certificated Pupil Support Salaries		1200	198,508.00	206,003.00	115,602.65	206,003.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	35,000.00	35,000.00	26,040.00	35,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			503,415.00	521,797.00	321,503.72	552,316.00	(30,519.00)	-5.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	294,803.00	301,737.00	161,801.12	304,338.00	(2,601.00)	-0.9%
Classified Support Salaries		2200	73,877.00	75,600.00	34,909.30	75,600.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	164,659.00	172,658.00	97,550.97	172,658.00	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			533,339.00	549,995.00	294,261.39	552,596.00	(2,601.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	67,453.00	205,510.00	40,906.27	210,233.00	(4,723.00)	-2.3%
PERS		3201-3202	83,739.00	85,562.00	44,848.64	84,505.00	1,057.00	1.2%
OASDI/Medicare/Alternative		3301-3302	51,844.00	51,222.74	27,153.55	51,740.00	(517.26)	-1.0%
Health and Welfare Benefits		3401-3402	149,020.00	154,201.00	67,505.84	154,476.00	(275.00)	-0.2%
Unemployment Insurance		3501-3502	507.00	700.00	309.20	930.00	(230.00)	-32.9%
Workers' Compensation		3601-3602	19,685.00	20,392.00	10,994.36	20,827.00	(435.00)	-2.1%
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	2,600.00	3,125.00	2,525.00	3,125.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			374,848.00	520,712.74	194,242.86	525,836.00	(5,123.26)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,000.00	7,000.00	5,627.45	5,700.00	1,300.00	18.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,797.00	32,404.00	15,537.21	33,404.00	(1,000.00)	-3.1%
Noncapitalized Equipment		4400	0.00	5,040.00	6,285.91	5,040.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,797.00	44,444.00	27,450.57	44,144.00	300.00	0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1.00	1.00	0.00	1.00	0.00	0.0%
Travel and Conferences		5200	3,850.00	16,433.00	7,828.55	14,873.00	1,560.00	9.5%
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	27,031.00	15,493.00	9,041.48	15,493.00	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	323,626.00	435,592.54	204,496.46	665,362.00	(229,769.46)	-52.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			354,508.00	467,519.54	221,366.49	695,729.00	(228,209.46)	-48.8%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	414,216.00	405,989.00	5,758.00	237,237.00	168,752.00	41.6%
Payments to JPAs		7143	113,313.00	113,313.00	59,668.00	154,735.00	(41,422.00)	-36.6%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	59,400.00	64,865.00	0.00	64,865.00	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)			586,929.00	584,167.00	65,426.00	456,837.00	127,330.00	21.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	19,555.00	13,829.00	0.00	12,965.00	864.00	6.2%
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			19,555.00	13,829.00	0.00	12,965.00	864.00	6.2%
TOTAL, EXPENDITURES			2,399,391.00	2,702,464.28	1,124,251.03	2,840,423.00	(137,958.72)	-5.1%

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%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	1,496,627.00	1,615,712.00	0.00	1,533,179.00	(82,533.00)	-5.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,496,627.00	1,615,712.00	0.00	1,533,179.00	(82,533.00)	-5.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,496,627.00	1,615,712.00	0.00	1,533,179.00	82,533.00	-5.1%

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

21 65474 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,504,026.00	4,583,304.00	2,864,505.76	4,433,827.00	(149,477.00)	-3.3%
2) Federal Revenue		8100-8299	332,465.00	317,170.00	0.00	319,864.00	2,694.00	0.8%
3) Other State Revenue		8300-8599	180,727.00	351,188.00	125,848.71	395,584.00	44,396.00	12.6%
4) Other Local Revenue		8600-8799	560,004.00	629,449.00	259,651.05	711,039.00	81,590.00	13.0%
5) TOTAL, REVENUES			5,577,222.00	5,881,111.00	3,250,005.52	5,860,314.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,829,396.00	1,698,053.00	948,396.39	1,769,346.00	(71,293.00)	-4.2%
2) Classified Salaries		2000-2999	1,010,278.00	962,286.00	562,621.16	984,887.00	(22,601.00)	-2.3%
3) Employee Benefits		3000-3999	1,022,328.00	1,087,578.74	541,732.07	1,082,316.00	5,262.74	0.5%
4) Books and Supplies		4000-4999	123,917.00	151,137.00	80,428.80	144,837.00	6,300.00	4.2%
5) Services and Other Operating Expenditures		5000-5999	1,164,179.00	1,417,416.54	562,878.58	1,645,626.00	(228,209.46)	-16.1%
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	604,244.00	627,024.00	65,426.00	499,694.00	127,330.00	20.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,754,342.00	5,943,495.28	2,761,483.00	6,126,706.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(177,120.00)	(62,384.28)	488,522.52	(266,392.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	174,010.00	174,010.00	New
b) Transfers Out		7600-7629	330,579.00	345,947.00	225,290.46	397,455.00	(51,508.00)	-14.9%
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			(330,579.00)	(345,947.00)	(225,290.46)	(223,445.00)		

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

21 65474 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(507,699.00)	(408,331.28)	263,232.06	(489,837.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,555,840.33	1,555,840.33		1,555,840.33	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)			1,555,840.33	1,555,840.33		1,555,840.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,555,840.33	1,555,840.33		1,555,840.33		
2) Ending Balance, June 30 (E + F1e)			1,048,141.33	1,147,509.05		1,066,003.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		3,500.00		
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	194,900.76	189,901.22		40,412.76		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	304,246.00	314,472.00		334,909.00		
Unassigned/Unappropriated Amount		9790	548,994.57	643,135.83		687,181.57		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,231,398.00	1,231,398.00	830,729.00	1,080,570.00	(150,828.00)	-12.2%
Education Protection Account State Aid - Current Year		8012	29,768.00	29,552.00	14,884.00	30,020.00	468.00	1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	29,787.00	29,773.00	4,534.70	29,773.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	6,034,051.00	6,062,092.00	3,366,103.09	6,062,092.00	0.00	0.0%
Unsecured Roll Taxes		8042	113,766.00	115,125.00	110,277.67	115,125.00	0.00	0.0%
Prior Years' Taxes		8043	4,460.00	4,460.00	5,940.67	4,460.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	39,178.00	27,800.63	39,178.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,443,230.00	7,511,578.00	4,360,269.76	7,361,218.00	(150,360.00)	-2.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,914,204.00)	(2,903,274.00)	(1,470,764.00)	(2,902,391.00)	883.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,504,026.00	4,583,304.00	2,864,505.76	4,433,827.00	(149,477.00)	-3.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	108,659.00	111,246.00	0.00	111,246.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,625.00	4,625.00	0.00	4,625.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	191,399.00	164,052.00	0.00	166,756.00	2,704.00	1.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	22,063.00	32,578.00	0.00	32,568.00	(10.00)	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	1,050.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	4,669.00	4,669.00	0.00	4,669.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			332,465.00	317,170.00	0.00	319,864.00	2,694.00	0.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,861.00	26,244.00	11,736.00	26,244.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	30,000.00	30,000.00	11,469.06	22,700.00	(7,300.00)	-24.3%
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	124,234.00	135,664.00	88,181.65	135,664.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	7,699.00	51,696.00	51,696.00	New
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	22,632.00	159,280.00	6,763.00	159,280.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			180,727.00	351,188.00	125,848.71	395,584.00	44,396.00	12.6%

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

21 65474 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,990.00	81,990.00	48,847.50	81,990.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,725.49	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	89,578.00	87,098.00	0.00	87,098.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	126,159.00	198,084.00	66,972.06	279,674.00	81,590.00	41.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	260,277.00	260,277.00	142,106.00	260,277.00	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			560,004.00	629,449.00	259,651.05	711,039.00	81,590.00	13.0%
TOTAL, REVENUES			5,577,222.00	5,881,111.00	3,250,005.52	5,860,314.00	(20,797.00)	-0.4%

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

21 65474 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,183,414.00	1,100,050.00	606,988.51	1,171,343.00	(71,293.00)	-6.5%
Certificated Pupil Support Salaries		1200	272,982.00	206,003.00	115,602.65	206,003.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	373,000.00	392,000.00	225,805.23	392,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,829,396.00	1,698,053.00	948,396.39	1,769,346.00	(71,293.00)	-4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	321,303.00	349,962.00	212,938.66	351,563.00	(1,601.00)	-0.5%
Classified Support Salaries		2200	176,816.00	197,262.00	106,590.76	204,262.00	(7,000.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	244,659.00	172,658.00	97,550.97	172,658.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	208,833.00	186,900.00	115,158.06	196,900.00	(10,000.00)	-5.4%
Other Classified Salaries		2900	58,667.00	55,504.00	30,382.71	59,504.00	(4,000.00)	-7.2%
TOTAL, CLASSIFIED SALARIES			1,010,278.00	962,286.00	562,621.16	984,887.00	(22,601.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	244,338.00	373,161.00	115,954.59	377,884.00	(4,723.00)	-1.3%
PERS		3201-3202	159,015.00	154,852.00	85,384.14	152,055.00	2,797.00	1.8%
OASDI/Medicare/Alternative		3301-3302	107,176.00	109,783.74	61,845.26	107,682.00	2,101.74	1.9%
Health and Welfare Benefits		3401-3402	401,669.00	341,094.00	195,845.36	334,369.00	6,725.00	2.0%
Unemployment Insurance		3501-3502	1,338.00	1,623.00	759.72	1,847.00	(224.00)	-13.8%
Workers' Compensation		3601-3602	50,839.00	49,782.00	27,014.76	50,776.00	(994.00)	-2.0%
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	57,953.00	57,283.00	54,928.24	57,703.00	(420.00)	-0.7%
TOTAL, EMPLOYEE BENEFITS			1,022,328.00	1,087,578.74	541,732.07	1,082,316.00	5,262.74	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	7,000.00	5,627.45	5,700.00	1,300.00	18.6%
Books and Other Reference Materials		4200	0.00	0.00	170.37	0.00	0.00	0.0%
Materials and Supplies		4300	102,917.00	124,137.00	52,853.76	119,137.00	5,000.00	4.0%
Noncapitalized Equipment		4400	1,000.00	20,000.00	21,777.22	20,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			123,917.00	151,137.00	80,428.80	144,837.00	6,300.00	4.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1.00	1.00	0.00	1.00	0.00	0.0%
Travel and Conferences		5200	24,600.00	34,183.00	10,042.79	32,623.00	1,560.00	4.6%
Dues and Memberships		5300	5,920.00	7,920.00	7,176.17	7,920.00	0.00	0.0%
Insurance		5400-5450	37,000.00	37,000.00	32,263.00	37,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	174,600.00	174,600.00	80,138.62	174,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,731.00	49,193.00	57,329.72	49,193.00	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	818,627.00	1,071,819.54	363,046.09	1,301,589.00	(229,769.46)	-21.4%
Communications		5900	42,700.00	42,700.00	12,882.19	42,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,164,179.00	1,417,416.54	562,878.58	1,645,626.00	(228,209.46)	-16.1%

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	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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	414,216.00	405,989.00	5,758.00	237,237.00	168,752.00	41.6%
Payments to JPAs		7143	113,313.00	113,313.00	59,668.00	154,735.00	(41,422.00)	-36.6%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	76,715.00	107,722.00	0.00	107,722.00	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)			604,244.00	627,024.00	65,426.00	499,694.00	127,330.00	20.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,754,342.00	5,943,495.28	2,761,483.00	6,126,706.00	(183,210.72)	-3.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	174,010.00	174,010.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	174,010.00	174,010.00	New
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	77,834.00	93,202.00	80,000.00	144,710.00	(51,508.00)	-55.3%
Other Authorized Interfund Transfers Out		7619	252,745.00	252,745.00	145,290.46	252,745.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			330,579.00	345,947.00	225,290.46	397,455.00	(51,508.00)	-14.9%
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								
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)			(330,579.00)	(345,947.00)	(225,290.46)	(223,445.00)	(122,502.00)	-35.4%

Resource	Description	2017-18
		Projected Year Totals
6230	California Clean Energy Jobs Act	17,438.00
9010	Other Restricted Local	22,974.76
Total, Restricted Balance		40,412.76

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	65,035.00	65,000.00	12,077.62	65,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,550.00	4,400.00	827.71	4,400.00	0.00	0.0%
4) Other Local Revenue		8600-8799	631.00	1,000.00	289.97	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			70,216.00	70,400.00	13,195.30	70,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	39,400.00	78,200.00	48,401.60	115,600.00	(37,400.00)	-47.8%
3) Employee Benefits		3000-3999	10,050.00	30,600.00	14,862.00	36,800.00	(6,200.00)	-20.3%
4) Books and Supplies		4000-4999	66,500.00	49,200.00	26,515.72	52,010.00	(2,810.00)	-5.7%
5) Services and Other Operating Expenditures		5000-5999	32,100.00	5,602.00	8,927.62	9,800.00	(4,198.00)	-74.9%
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			148,050.00	163,602.00	98,706.94	214,210.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,834.00)	(93,202.00)	(85,511.64)	(143,810.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	77,834.00	93,202.00	80,000.00	144,710.00	51,508.00	55.3%
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			77,834.00	93,202.00	80,000.00	144,710.00		

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	(5,511.64)	900.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40.01	40.01		40.01	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)			40.01	40.01		40.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40.01	40.01		40.01		
2) Ending Balance, June 30 (E + F1e)			40.01	40.01		940.01		
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	99.82	0.00		899.82		
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	(59.81)	40.19		40.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.18)		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	65,035.00	65,000.00	12,077.62	65,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			65,035.00	65,000.00	12,077.62	65,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,550.00	4,400.00	827.71	4,400.00	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			4,550.00	4,400.00	827.71	4,400.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	631.00	1,000.00	285.00	1,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4.97	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			631.00	1,000.00	289.97	1,000.00	0.00	0.0%
TOTAL, REVENUES			70,216.00	70,400.00	13,195.30	70,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	39,400.00	78,200.00	48,401.60	115,600.00	(37,400.00)	-47.8%
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			39,400.00	78,200.00	48,401.60	115,600.00	(37,400.00)	-47.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,250.00	13,300.00	5,875.64	13,900.00	(600.00)	-4.5%
OASDI/Medicare/Alternative		3301-3302	3,075.00	6,600.00	3,702.72	8,900.00	(2,300.00)	-34.8%
Health and Welfare Benefits		3401-3402	0.00	9,000.00	4,397.45	11,800.00	(2,800.00)	-31.1%
Unemployment Insurance		3501-3502	20.00	100.00	24.18	100.00	0.00	0.0%
Workers' Compensation		3601-3602	705.00	1,600.00	862.01	2,100.00	(500.00)	-31.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,050.00	30,600.00	14,862.00	36,800.00	(6,200.00)	-20.3%
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	3,500.00	2,200.00	3,854.94	5,010.00	(2,810.00)	-127.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	63,000.00	47,000.00	22,660.78	47,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			66,500.00	49,200.00	26,515.72	52,010.00	(2,810.00)	-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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	600.00	600.00	149.00	4,200.00	(3,600.00)	-600.0%
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	2,900.00	1,612.67	2,900.00	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	31,500.00	2,102.00	7,165.95	2,700.00	(598.00)	-28.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,100.00	5,602.00	8,927.62	9,800.00	(4,198.00)	-74.9%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			148,050.00	163,602.00	98,706.94	214,210.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	77,834.00	93,202.00	80,000.00	144,710.00	51,508.00	55.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			77,834.00	93,202.00	80,000.00	144,710.00	51,508.00	55.3%
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	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)			77,834.00	93,202.00	80,000.00	144,710.00		

Resource	Description	2017/18
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	899.82
Total, Restricted Balance		899.82

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	8,085.00	6,576.72	6,685.00	(1,400.00)	-17.3%
5) TOTAL, REVENUES			26,500.00	33,085.00	31,576.72	31,685.00		
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	26,500.00	46,381.00	19,916.57	44,981.00	1,400.00	3.0%
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			26,500.00	46,381.00	19,916.57	44,981.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(13,296.00)	11,660.15	(13,296.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(13,296.00)	11,660.15	(13,296.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,296.18	13,296.18		13,296.18	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)			13,296.18	13,296.18		13,296.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,296.18	13,296.18		13,296.18		
2) Ending Balance, June 30 (E + F1e)			13,296.18	0.18		0.18		
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	13,296.18	0.18		0.18		
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	25,000.00	25,000.00	25,000.00	25,000.00	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			25,000.00	25,000.00	25,000.00	25,000.00	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	1,500.00	1,500.00	(8.28)	100.00	(1,400.00)	-93.3%
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								
All Other Local Revenue		8699	0.00	6,585.00	6,585.00	6,585.00	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			1,500.00	8,085.00	6,576.72	6,685.00	(1,400.00)	-17.3%
TOTAL, REVENUES			26,500.00	33,085.00	31,576.72	31,685.00		

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	26,500.00	46,381.00	19,916.57	44,981.00	1,400.00	3.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,500.00	46,381.00	19,916.57	44,981.00	1,400.00	3.0%
CAPITAL OUTLAY								
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)								
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			26,500.00	46,381.00	19,916.57	44,981.00		

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	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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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								
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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

		2017/18
Resource	Description	Projected Year Totals

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	329.08	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	329.08	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	329.08	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	174,010.00	(174,010.00)	New
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	(174,010.00)		

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	329.08	(174,010.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	174,010.36	174,010.36		174,010.36	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)			174,010.36	174,010.36		174,010.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,010.36	174,010.36		174,010.36		
2) Ending Balance, June 30 (E + F1e)			174,010.36	174,010.36		0.36		
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	174,010.36	174,010.36		0.36		
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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	329.08	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	329.08	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	329.08	0.00		
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	174,010.00	(174,010.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	174,010.00	(174,010.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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%
(d) TOTAL, USES			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 + c - d + e)			0.00	0.00	0.00	(174,010.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	680.16	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	680.16	2,000.00		
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)			2,000.00	2,000.00	680.16	2,000.00		
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)			2,000.00	2,000.00	680.16	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	359,660.16	359,660.16		359,660.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			359,660.16	359,660.16		359,660.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			359,660.16	359,660.16		359,660.16		
2) Ending Balance, June 30 (E + F1e)			361,660.16	361,660.16		361,660.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	357,438.39	357,438.39		357,438.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,221.77	4,221.77		4,221.77		
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	2,000.00	2,000.00	680.16	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			2,000.00	2,000.00	680.16	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	680.16	2,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18
		Projected Year Totals
7710	State School Facilities Projects	357,438.39
Total, Restricted Balance		357,438.39

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	30.00	30.00	3,261.94	12,000.00	11,970.00	39900.0%
5) TOTAL, REVENUES			30.00	30.00	3,261.94	12,000.00		
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	148,000.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	252,745.00	252,745.00	201,057.32	252,745.00	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			400,745.00	252,745.00	201,057.32	252,745.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(400,715.00)	(252,715.00)	(197,795.38)	(240,745.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	252,745.00	252,745.00	145,290.86	252,745.00	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			252,745.00	252,745.00	145,290.86	252,745.00		

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)			(147,970.00)	30.00	(52,504.52)	12,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,437,384.02	1,437,384.02		1,437,384.02	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)			1,437,384.02	1,437,384.02		1,437,384.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,437,384.02	1,437,384.02		1,437,384.02		
2) Ending Balance, June 30 (E + F1e)			1,289,414.02	1,437,414.02		1,449,384.02		
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	1,289,414.02	1,437,414.02		1,449,384.02		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30.00	30.00	3,261.94	12,000.00	11,970.00	39900.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30.00	30.00	3,261.94	12,000.00	11,970.00	39900.0%
TOTAL, REVENUES			30.00	30.00	3,261.94	12,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	148,000.00	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			148,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	101,978.00	101,978.00	50,290.86	101,978.00	0.00	0.0%
Other Debt Service - Principal		7439	150,767.00	150,767.00	150,766.46	150,767.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			252,745.00	252,745.00	201,057.32	252,745.00	0.00	0.0%
TOTAL, EXPENDITURES			400,745.00	252,745.00	201,057.32	252,745.00		

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	252,745.00	252,745.00	145,290.86	252,745.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			252,745.00	252,745.00	145,290.86	252,745.00	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%
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%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	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)			252,745.00	252,745.00	145,290.86	252,745.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21.56	21.56		21.56	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)			21.56	21.56		21.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21.56	21.56		21.56		
2) Ending Balance, June 30 (E + F1e)			21.56	21.56		21.56		
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	21.56	21.56		21.56		
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								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	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 of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building 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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18
		Projected Year Totals
9010	Other Restricted Local	21.56
Total, Restricted Balance		21.56

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	457,833.37	457,833.37		457,833.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,833.37	457,833.37		457,833.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,833.37	457,833.37		457,833.37		
2) Ending Balance, June 30 (E + F1e)			457,833.37	457,833.37		457,833.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	457,833.37	457,833.37		457,833.37		
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								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
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								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24.76	24.76		24.76	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)			24.76	24.76		24.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24.76	24.76		24.76		
2) Ending Balance, June 30 (E + F1e)			24.76	24.76		24.76		
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	24.76	24.76		24.76		
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								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	863,635.90	863,635.90		863,635.90	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)			863,635.90	863,635.90		863,635.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			863,635.90	863,635.90		863,635.90		
2) Ending Balance, June 30 (E + F1e)			863,635.90	863,635.90		863,635.90		
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	863,635.90	863,635.90		863,635.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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			0.00	0.00	0.00	0.00		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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								
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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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)	141.36	141.36	119.38	115.92	(25.44)	-18%
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)	141.36	141.36	119.38	115.92	(25.44)	-18%
5. District Funded County Program ADA						
a. County Community Schools	1.12	1.12	0.00	3.99	2.87	256%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	1.61	1.61	1.65	0.00	(1.61)	-100%
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)	2.73	2.73	1.65	3.99	1.26	46%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	144.09	144.09	121.03	119.91	(24.18)	-17%
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	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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	Object								
	October	1,494,606.00	1,153,728.00	1,075,672.00	295,702.00	120,216.00	(628,759.00)	2,247,922.00	1,987,771.00
B. RECEIPTS	LCFF/Revenue Limit Sources								
	Principal Apportionment	188,802.00	188,802.00	196,244.00	188,802.00	0.00	7,442.00	75,521.00	52,995.00
	Property Taxes	0.00	0.00	0.00	0.00	0.00	3,491,098.00	23,559.00	0.00
	Miscellaneous Funds	0.00	(176,492.00)	(352,984.00)	(235,322.00)	(260,322.00)	(235,322.00)	(235,322.00)	(239,377.00)
	Federal Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other State Revenue	0.00	0.00	1,610.00	0.00	99,182.00	25,057.00	0.00	0.00
	Other Local Revenue	20,000.00	13,707.00	47,407.00	8,411.00	2,141.00	17,296.00	150,689.00	90,277.00
	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	208,802.00	26,017.00	(107,723.00)	(38,109.00)	(158,999.00)	3,305,571.00	14,447.00	(96,105.00)
C. DISBURSEMENTS	Certificated Salaries	21,043.00	36,269.00	299,632.00	146,510.00	147,407.00	150,904.00	146,630.00	164,190.00
	Classified Salaries	28,753.00	45,416.00	119,670.00	92,486.00	93,202.00	91,426.00	91,668.00	84,453.00
	Employee Benefits	66,167.00	24,068.00	115,600.00	92,645.00	81,502.00	81,742.00	80,008.00	108,116.00
	Books and Supplies	1,105.00	12,422.00	40,392.00	7,579.00	4,197.00	5,630.00	9,103.00	16,272.00
	Services	37,982.00	46,071.00	98,037.00	108,512.00	72,343.00	109,188.00	90,745.00	216,549.00
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Outgo	30,297.00	5,758.00	0.00	29,371.00	0.00	0.00	0.00	0.00
	Interfund Transfers Out	0.00	0.00	0.00	0.00	225,290.00	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	185,347.00	170,004.00	673,331.00	477,103.00	623,941.00	438,890.00	418,154.00	589,580.00
D. BALANCE SHEET ITEMS	Assets and Deferred Outflows								
	Cash Not In Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts Receivable	0.00	287,961.00	43,457.00	365,161.00	33,965.00	10,000.00	150,000.00	15,000.00
	Due From Other Funds	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Current Assets	0.00	0.00	0.00	0.00	0.00	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	0.00	287,961.00	43,457.00	365,161.00	33,965.00	10,000.00	150,000.00	15,000.00
	Liabilities and Deferred Inflows								
E. NET INCREASE/DECREASE (B - C + D)	Accounts Payable	364,333.00	222,030.00	42,373.00	25,435.00	0.00	0.00	6,444.00	0.00
	Due To Other Funds	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	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	364,333.00	222,030.00	42,373.00	25,435.00	0.00	0.00	6,444.00	0.00
	Nonoperating								
	Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BALANCE SHEET ITEMS	(364,333.00)	65,931.00	1,084.00	339,726.00	33,965.00	10,000.00	143,556.00	15,000.00
	F. ENDING CASH (A + E)	(340,878.00)	(78,056.00)	(779,970.00)	(175,486.00)	(748,975.00)	2,876,681.00	(280,151.00)	(670,685.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		1,153,728.00	1,075,672.00	295,702.00	120,216.00	(628,759.00)	2,247,922.00	1,987,771.00	1,317,086.00

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

Sausalito Marin City Elementary
Marin County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October	1,317,086.00	384,764.00	2,034,874.00	1,301,021.00				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	52,995.00	52,995.00	52,995.00	52,997.00	0.00	0.00	1,110,590.00	1,110,590.00
Principal Apportionment	8020-8079	0.00	2,589,320.00	15,236.00	131,415.00	0.00	0.00	6,250,628.00	6,250,628.00
Property Taxes	8080-8099	(475,000.00)	(239,378.00)	(249,459.00)	(228,413.00)	0.00	0.00	(2,927,391.00)	(2,927,391.00)
Miscellaneous Funds	8100-8299	0.00	0.00	42,644.00	277,220.00	0.00	0.00	319,864.00	319,864.00
Federal Revenue	8300-8599	98,471.00	0.00	0.00	171,264.00	0.00	0.00	395,584.00	395,584.00
Other State Revenue	8600-8799	90,277.00	90,277.00	90,277.00	90,280.00	0.00	0.00	711,039.00	711,039.00
Other Local Revenue	8910-8929	0.00	0.00	0.00	174,010.00	0.00	0.00	174,010.00	174,010.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		(233,257.00)	2,493,214.00	(48,307.00)	668,773.00	0.00	0.00	6,034,324.00	6,034,324.00
C. TOTAL RECEIPTS									
D. DISBURSEMENTS									
Certificated Salaries	1000-1999	164,190.00	164,190.00	164,190.00	164,191.00	0.00	0.00	1,769,346.00	1,769,346.00
Classified Salaries	2000-2999	84,453.00	84,453.00	84,453.00	84,454.00	0.00	0.00	984,887.00	984,887.00
Employee Benefits	3000-3999	108,116.00	108,116.00	108,116.00	108,120.00	0.00	0.00	1,082,316.00	1,082,316.00
Books and Supplies	4000-4999	13,648.00	12,386.00	13,132.00	8,970.00	0.00	0.00	144,836.00	144,837.00
Services	5000-5999	216,549.00	216,549.00	216,549.00	216,552.00	0.00	0.00	1,645,626.00	1,645,626.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	117,689.00	267,410.00	18,024.00	31,165.00	0.00	0.00	499,694.00	499,694.00
Interfund Transfers Out	7600-7629	0.00	0.00	86,082.00	86,083.00	0.00	0.00	397,455.00	397,455.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		704,625.00	853,104.00	690,546.00	699,535.00	0.00	0.00	6,524,160.00	6,524,161.00
E. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	10,000.00	10,000.00	5,000.00	149,642.00	0.00	0.00	1,080,186.00	1,080,186.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		10,000.00	10,000.00	5,000.00	149,642.00	0.00	0.00	1,080,186.00	1,080,186.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	4,440.00	0.00	0.00	219,897.00	0.00	0.00	884,952.00	884,952.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,440.00	0.00	0.00	219,897.00	0.00	0.00	884,952.00	884,952.00
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		5,560.00	10,000.00	5,000.00	(70,255.00)	0.00	0.00	195,234.00	195,234.00
F. NET INCREASE/DECREASE (B - C + D)		(932,322.00)	1,650,110.00	(733,853.00)	(101,017.00)	0.00	0.00	(294,602.00)	(489,837.00)
G. ENDING CASH (A + E)		384,764.00	2,034,874.00	1,301,021.00	1,200,004.00			1,200,004.00	1,200,004.00
H. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH		October	1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019								
Property Taxes		8020-8079								
Miscellaneous Funds		8080-8099								
Federal Revenue		8100-8299								
Other State Revenue		8300-8599								
Other Local Revenue		8600-8799								
Interfund Transfers In		8910-8929								
All Other Financing Sources		8930-8979								
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999								
Classified Salaries		2000-2999								
Employee Benefits		3000-3999								
Books and Supplies		4000-4999								
Services		5000-5999								
Capital Outlay		6000-6599								
Other Outgo		7000-7499								
Interfund Transfers Out		7600-7629								
All Other Financing Uses		7630-7699								
TOTAL DISBURSEMENTS			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		9111-9199								
Accounts Receivable		9200-9299								
Due From Other Funds		9310								
Stores		9320								
Prepaid Expenditures		9330								
Other Current Assets		9340								
Deferred Outflows of Resources		9490								
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599								
Due To Other Funds		9610								
Current Loans		9640								
Unearned Revenues		9650								
Deferred Inflows of Resources		9690								
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing		9910								
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)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00
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):	October	1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00				
A. BEGINNING CASH		1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019					0.00	0.00	0.00	1,110,590.00
Principal Apportionment	8020-8079					0.00	0.00	0.00	6,225,628.00
Property Taxes	8080-8099					0.00	0.00	0.00	(2,902,391.00)
Miscellaneous Funds	8100-8299					0.00	0.00	0.00	319,864.00
Federal Revenue	8300-8599					0.00	0.00	0.00	395,584.00
Other State Revenue	8600-8799					0.00	0.00	0.00	711,039.00
Other Local Revenue	8910-8929					0.00	0.00	0.00	0.00
Interfund Transfers In	8930-8979					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	5,860,314.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999					0.00	0.00	0.00	1,769,346.00
Classified Salaries	2000-2999					0.00	0.00	0.00	984,887.00
Employee Benefits	3000-3999					0.00	0.00	0.00	1,082,316.00
Books and Supplies	4000-4999					0.00	0.00	0.00	144,837.00
Services	5000-5999					0.00	0.00	0.00	1,645,626.00
Capital Outlay	6000-6599					0.00	0.00	0.00	0.00
Other Outgo	7000-7499					0.00	0.00	0.00	499,694.00
Interfund Transfers Out	7600-7629					0.00	0.00	0.00	397,455.00
All Other Financing Uses	7630-7699					0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,524,161.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199					0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299					0.00	0.00	0.00	0.00
Due From Other Funds	9310					0.00	0.00	0.00	0.00
Stores	9320					0.00	0.00	0.00	0.00
Prepaid Expenditures	9330					0.00	0.00	0.00	0.00
Other Current Assets	9340					0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490					0.00	0.00	0.00	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	9500-9599					0.00	0.00	0.00	0.00
Due To Other Funds	9610					0.00	0.00	0.00	0.00
Current Loans	9640					0.00	0.00	0.00	0.00
Unearned Revenues	9650					0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690					0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	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)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(663,847.00)
F. ENDING CASH (A + E)		1,200,004.00	1,200,004.00	1,200,004.00	1,200,004.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,200,004.00	

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	6,524,161.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	395,485.00
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	107,722.00
5. Interfund Transfers Out	All	9300	7600-7629	397,455.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
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)				505,177.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		143,810.00
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)				5,767,309.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		121.03
B. Expenditures per ADA (Line I.E divided by Line II.A)		47,651.90
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.)	5,297,232.52	36,175.87
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)	5,297,232.52	36,175.87
B. Required effort (Line A.2 times 90%)	4,767,509.27	32,558.28
C. Current year expenditures (Line I.E and Line II.B)	5,767,309.00	47,651.90
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 P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,433,827.00	3.95%	4,609,016.00	4.50%	4,816,376.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	53,489.00	-48.58%	27,502.00	0.92%	27,755.00
4. Other Local Revenues	8600-8799	305,173.00	-13.35%	264,431.00	113.47%	564,494.00
5. Other Financing Sources						
a. Transfers In	8900-8929	174,010.00	-100.00%	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	(1,533,179.00)	1.26%	(1,552,559.00)	-23.26%	(1,191,375.00)
6. Total (Sum lines A1 thru A5c)		3,433,320.00	-2.47%	3,348,390.00	25.95%	4,217,250.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,217,030.00		1,247,456.00
b. Step & Column Adjustment				30,426.00		31,186.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,217,030.00	2.50%	1,247,456.00	2.50%	1,278,642.00
2. Classified Salaries						
a. Base Salaries				432,291.00		436,614.00
b. Step & Column Adjustment				4,323.00		4,366.00
c. Cost-of-Living Adjustment						85,000.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	432,291.00	1.00%	436,614.00	20.47%	525,980.00
3. Employee Benefits	3000-3999	556,480.00	7.10%	595,997.00	10.78%	660,256.00
4. Books and Supplies	4000-4999	100,693.00	0.88%	101,582.00	0.88%	102,480.00
5. Services and Other Operating Expenditures	5000-5999	949,897.00	4.44%	992,044.00	-9.07%	902,085.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,857.00	61.92%	69,395.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,965.00)	0.00%	(12,965.00)	0.00%	(12,965.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	397,455.00	-23.04%	305,897.00	2.73%	314,240.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,683,738.00	1.42%	3,736,020.00	0.93%	3,770,718.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(250,418.00)		(387,630.00)		446,532.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,276,008.83		1,025,590.83		637,960.83
2. Ending Fund Balance (Sum lines C and D1)		1,025,590.83		637,960.83		1,084,492.83
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,500.00		3,500.00		3,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	334,909.00				
2. Unassigned/Unappropriated	9790	687,181.83		634,460.83		1,080,992.83
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,025,590.83		637,960.83		1,084,492.83

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. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	334,909.00		0.00		0.00
c. Unassigned/Unappropriated	9790	687,181.83		634,460.83		1,080,992.83
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,022,090.83		634,460.83		1,080,992.83
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.						
2019-2020: Community School Coordinator expense moves from the restricted budget to the unrestricted budget.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	319,864.00	-10.18%	287,296.00	0.00%	287,296.00
3. Other State Revenues	8300-8599	342,095.00	-15.02%	290,716.00	0.11%	291,028.00
4. Other Local Revenues	8600-8799	405,866.00	-4.25%	388,630.00	-95.23%	18,556.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	1,181,083.00
c. Contributions	8980-8999	1,533,179.00	1.26%	1,552,559.00	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,601,004.00	-3.15%	2,519,201.00	-29.42%	1,777,963.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				552,316.00		533,110.00
b. Step & Column Adjustment				13,808.00		13,328.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(33,014.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	552,316.00	-3.48%	533,110.00	2.50%	546,438.00
2. Classified Salaries						
a. Base Salaries				552,596.00		530,844.00
b. Step & Column Adjustment				5,526.00		5,308.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(27,278.00)		(84,425.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	552,596.00	-3.94%	530,844.00	-14.90%	451,727.00
3. Employee Benefits	3000-3999	525,836.00	2.30%	537,908.00	-3.18%	520,792.00
4. Books and Supplies	4000-4999	44,144.00	-25.71%	32,794.00	-0.01%	32,792.00
5. Services and Other Operating Expenditures	5000-5999	695,729.00	-40.43%	414,449.00	-3.23%	401,055.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	456,837.00	1.69%	464,561.00	1.70%	472,440.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,965.00	0.00%	12,965.00	0.00%	12,965.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(665,183.00)
11. Total (Sum lines B1 thru B10)		2,840,423.00	-11.05%	2,526,631.00	-29.83%	1,773,026.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(239,419.00)		(7,430.00)		4,937.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		279,831.50		40,412.50		32,982.50
2. Ending Fund Balance (Sum lines C and D1)		40,412.50		32,982.50		37,919.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	40,412.76		32,982.50		37,919.50
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	(0.26)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		40,412.50		32,982.50		37,919.50

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. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
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.						
2018-2019: Certificated and Classified substitutes reduced. 2019-2020: Community School Coordinator expense moves from the restricted budget to the unrestricted budget. 2019-2020: All other adjustments represents the reduction of Special Education expenses related to Willow Creek Academy.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,433,827.00	3.95%	4,609,016.00	4.50%	4,816,376.00
2. Federal Revenues	8100-8299	319,864.00	-10.18%	287,296.00	0.00%	287,296.00
3. Other State Revenues	8300-8599	395,584.00	-19.56%	318,218.00	0.18%	318,783.00
4. Other Local Revenues	8600-8799	711,039.00	-8.15%	653,061.00	-10.72%	583,050.00
5. Other Financing Sources						
a. Transfers In	8900-8929	174,010.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	1,181,083.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(1,191,375.00)
6. Total (Sum lines A1 thru A5c)		6,034,324.00	-2.76%	5,867,591.00	2.18%	5,995,213.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,769,346.00		1,780,566.00
b. Step & Column Adjustment				44,234.00		44,514.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(33,014.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,769,346.00	0.63%	1,780,566.00	2.50%	1,825,080.00
2. Classified Salaries						
a. Base Salaries				984,887.00		967,458.00
b. Step & Column Adjustment				9,849.00		9,674.00
c. Cost-of-Living Adjustment				0.00		85,000.00
d. Other Adjustments				(27,278.00)		(84,425.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	984,887.00	-1.77%	967,458.00	1.06%	977,707.00
3. Employee Benefits	3000-3999	1,082,316.00	4.77%	1,133,905.00	4.16%	1,181,048.00
4. Books and Supplies	4000-4999	144,837.00	-7.22%	134,376.00	0.67%	135,272.00
5. Services and Other Operating Expenditures	5000-5999	1,645,626.00	-14.53%	1,406,493.00	-7.35%	1,303,140.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	499,694.00	6.86%	533,956.00	-11.52%	472,440.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	397,455.00	-23.04%	305,897.00	2.73%	314,240.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(665,183.00)
11. Total (Sum lines B1 thru B10)		6,524,161.00	-4.01%	6,262,651.00	-11.48%	5,543,744.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(489,837.00)		(395,060.00)		451,469.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,555,840.33		1,066,003.33		670,943.33
2. Ending Fund Balance (Sum lines C and D1)		1,066,003.33		670,943.33		1,122,412.33
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,500.00		3,500.00		3,500.00
b. Restricted	9740	40,412.76		32,982.50		37,919.50
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	334,909.00		0.00		0.00
2. Unassigned/Unappropriated	9790	687,181.57		634,460.83		1,080,992.83
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,066,003.33		670,943.33		1,122,412.33

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. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	334,909.00		0.00		0.00
c. Unassigned/Unappropriated	9790	687,181.83		634,460.83		1,080,992.83
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.26)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,022,090.57		634,460.83		1,080,992.83
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.67%		10.13%		19.50%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		119.38		111.70		111.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,524,161.00		6,262,651.00		5,543,744.00
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)		6,524,161.00		6,262,651.00		5,543,744.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		326,208.05		313,132.55		277,187.20
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		326,208.05		313,132.55		277,187.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second 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 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					174,010.00	397,455.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					144,710.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	174,010.00		
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					252,745.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	571,465.00	571,465.00		

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	119.38	115.92		
Charter School	0.00	0.00		
Total ADA	119.38	115.92	-2.9%	Not Met
1st Subsequent Year (2018-19)				
District Regular	124.08	111.70		
Charter School				
Total ADA	124.08	111.70	-10.0%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	127.84	111.70		
Charter School				
Total ADA	127.84	111.70	-12.6%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment projection is less than anticipated at First Interim, which lowered the ADA estimates.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	127	127		
Charter School				
Total Enrollment	127	127	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	132	118		
Charter School				
Total Enrollment	132	118	-10.6%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	136	118		
Charter School				
Total Enrollment	136	118	-13.2%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment projection is lower than anticipated at First Interim.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	150	160	
Charter School			
Total ADA/Enrollment	150	160	93.8%
Second Prior Year (2015-16)			
District Regular	136	140	
Charter School			
Total ADA/Enrollment	136	140	97.1%
First Prior Year (2016-17)			
District Regular	146	161	
Charter School	0		
Total ADA/Enrollment	146	161	90.7%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	119	127		
Charter School	0			
Total ADA/Enrollment	119	127	93.7%	Met
1st Subsequent Year (2018-19)				
District Regular	112	118		
Charter School				
Total ADA/Enrollment	112	118	94.9%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	112	118		
Charter School				
Total ADA/Enrollment	112	118	94.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

Enrollment projection is less than anticipated at First Interim, which lowered the ADA estimates.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	7,511,578.00	7,361,218.00	-2.0%	Met
1st Subsequent Year (2018-19)	7,784,372.00	7,655,988.00	-1.6%	Met
2nd Subsequent Year (2019-20)	8,069,442.00	7,936,510.00	-1.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	2,301,124.70	3,175,625.24	72.5%
Second Prior Year (2015-16)	1,915,886.13	2,835,880.06	67.6%
First Prior Year (2016-17)	2,181,213.58	3,597,125.79	60.6%
	Historical Average Ratio:		66.9%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	61.9% to 71.9%	61.9% to 71.9%	61.9% to 71.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	2,205,801.00	3,286,283.00	67.1%	Met
1st Subsequent Year (2018-19)	2,280,067.00	3,430,123.00	66.5%	Met
2nd Subsequent Year (2019-20)	2,464,878.00	3,456,478.00	71.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	-----------------------------------------------------------------	------------------------------------------------------------------	----------------	----------------------------------------

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2017-18)	317,170.00	319,864.00	0.8%	No
1st Subsequent Year (2018-19)	284,592.00	287,296.00	1.0%	No
2nd Subsequent Year (2019-20)	284,592.00	287,296.00	1.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2017-18)	351,188.00	395,584.00	12.6%	Yes
1st Subsequent Year (2018-19)	328,715.00	318,218.00	-3.2%	No
2nd Subsequent Year (2019-20)	329,019.00	318,783.00	-3.1%	No

Explanation:
(required if Yes)

Booked revenue in 2017-18 for California Clean Energy Act.

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

Current Year (2017-18)	629,449.00	711,039.00	13.0%	Yes
1st Subsequent Year (2018-19)	588,613.00	653,061.00	10.9%	Yes
2nd Subsequent Year (2019-20)	461,473.00	583,050.00	26.3%	Yes

Explanation:
(required if Yes)

Increase revenue in 17-18 due to donations for Art and Music and booked E-Rate reimbursement for internet services. Art and Music donation to continue in 18-19 and 19-20. Increase in projected pro-rata share revenue from Willow Creek Academy Charter (final amount to be negotiated).

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

Current Year (2017-18)	151,137.00	144,837.00	-4.2%	No
1st Subsequent Year (2018-19)	146,596.00	134,376.00	-8.3%	Yes
2nd Subsequent Year (2019-20)	147,062.00	135,272.00	-8.0%	Yes

Explanation:
(required if Yes)

Decrease instructional materials expense due to reduction in Lottery funds (less ADA).

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

Current Year (2017-18)	1,417,416.54	1,645,626.00	16.1%	Yes
1st Subsequent Year (2018-19)	1,353,509.00	1,406,493.00	3.9%	No
2nd Subsequent Year (2019-20)	1,354,275.00	1,303,140.00	-3.8%	No

Explanation:
(required if Yes)

Booked expenditures for California Clean Energy Act.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	1,297,807.00	1,426,487.00	9.9%	Not Met
1st Subsequent Year (2018-19)	1,201,920.00	1,258,575.00	4.7%	Met
2nd Subsequent Year (2019-20)	1,075,084.00	1,189,129.00	10.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	1,568,553.54	1,790,463.00	14.1%	Not Met
1st Subsequent Year (2018-19)	1,500,105.00	1,540,869.00	2.7%	Met
2nd Subsequent Year (2019-20)	1,501,337.00	1,438,412.00	-4.2%	Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	
Explanation: Other State Revenue (linked from 6A if NOT met)	Booked revenue in 2017-18 for California Clean Energy Act.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Increase revenue in 17-18 due to donations for Art and Music and booked E-Rate reimbursement for internet services. Art and Music donation to continue in 18-19 and 19-20. Increase in projected pro-rata share revenue from Willow Creek Academy Charter (final amount to be negotiated).

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Decrease instructional materials expense due to reduction in Lottery funds (less ADA).
Explanation: Services and Other Exps (linked from 6A if NOT met)	Booked expenditures for California Clean Energy Act.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	127,163.89	280,943.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		280,943.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.7%	10.1%	19.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	3.4%	6.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2017-18)	(250,418.00)	3,683,738.00	6.8%	Not Met
1st Subsequent Year (2018-19)	(387,630.00)	3,736,020.00	10.4%	Not Met
2nd Subsequent Year (2019-20)	446,532.00	3,770,718.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is running a large deficit in 17-18 and 18-19. There are many one-time expenses budgeted in 17-18, particularly in long-term substitute expenses. In 18-19, some expenses funded in the restricted side of the budget have moved to unrestricted side of the budget. The district is projecting to decrease its deficit spending in year 19-20 due to the expiration of the MOU between the District and Willow Creek Academy Charter.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2017-18)		1,066,003.33	Met
1st Subsequent Year (2018-19)		670,943.33	Met
2nd Subsequent Year (2019-20)		1,122,412.33	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2017-18)		1,200,004.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	119	112	112
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,524,161.00	6,262,651.00	5,543,744.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,524,161.00	6,262,651.00	5,543,744.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	326,208.05	313,132.55	277,187.20
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	326,208.05	313,132.55	277,187.20

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	334,909.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	687,181.83	634,460.83	1,080,992.83
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.26)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,022,090.57	634,460.83	1,080,992.83
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.67%	10.13%	19.50%
District's Reserve Standard (Section 10B, Line 7):	326,208.05	313,132.55	277,187.20
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(1,615,712.00)	(1,533,179.00)	-5.1%	(82,533.00)	Not Met
1st Subsequent Year (2018-19)	(1,686,769.00)	(1,552,559.00)	-8.0%	(134,210.00)	Not Met
2nd Subsequent Year (2019-20)	(1,764,153.00)	(1,191,375.00)	-32.5%	(572,778.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	174,010.00	New	174,010.00	Not 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, General Fund *					
Current Year (2017-18)	345,947.00	397,455.00	14.9%	51,508.00	Not Met
1st Subsequent Year (2018-19)	290,180.00	305,897.00	5.4%	15,717.00	Met
2nd Subsequent Year (2019-20)	290,180.00	314,240.00	8.3%	24,060.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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 district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Special Education expenses are projected to decrease, thus decreasing the deficit spending total.

- 1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections 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 district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The District is transferring funds from Fund 17 to general fund (one-time). Dollars held in Fund 17 are not earmarked.

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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 district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The District has made the final payment for the lease for improvements in 17-18, therefore transfers out have decreased in 18-19.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		Fund 01	Fund 40	1,000,000
Certificates of Participation		Fund 01	Fund 40	3,485,000
General Obligation Bonds		Fund 01	Fund 51	16,546,197
Supp Early Retirement Program		Fund 01	Fund 01	232,472
State School Building Loans				
Compensated Absences		Fund 01	Fund 01	11,031

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

Other Post Retirement Benefits		Fund 01	Fund 01	53,231
Early Retirement Incentives		Fund 01	Fund 01	232,472
TOTAL:				21,560,403

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	55,766	55,766	0	0
Certificates of Participation	195,980	195,125	194,845	192,845
General Obligation Bonds	689,656	689,656	706,856	728,606
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Other Post Retirement Benefits				
Early Retirement Incentives	49,778	49,778	49,778	49,778
Total Annual Payments:	991,180	990,325	951,479	971,229
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
1,255,664.00	329,953.00
1,255,664.00	329,953.00

Actuarial	Actuarial
Jun 30, 2016	Jun 30, 2016

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Current Year (2017-18)

1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

First Interim (Form 01CSI, Item S7A)	Second Interim
54,715.00	54,715.00
54,715.00	54,715.00
54,715.00	54,715.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2017-18)

1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

0.00	0.00
0.00	0.00
0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2017-18)

1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

49,778.00	49,778.00
49,778.00	49,778.00
49,778.00	49,778.00

- d. Number of retirees receiving OPEB benefits

Current Year (2017-18)

1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

3	3
3	3
3	3

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions		14.0	14.0	14.0

Data must be entered for all years.

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

10,465

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

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		16.0	16.0	16.0

Data must be entered for all years.

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jan 10, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 10, 2017

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

n/a

If Yes, date of budget revision board adoption:

Feb 14, 2017

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2018

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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:

Negotiations Not Settled

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

Classified (Non-management) - Other

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

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

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

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

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

No

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	4.5	4.0	4.0	4.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since First Interim Projections

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)

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

Yes	Yes	Yes

Management/Supervisor/Confidential Step and Column Adjustments

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

Yes	Yes	Yes

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

Yes	Yes	Yes

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

SACS2017ALL Financial Reporting Software - 2017.2.0
3/15/2018 7:08:50 AM

21-65474-0000000

Second Interim
2017-18 Projected Totals
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
3/15/2018 7:09:20 AM

21-65474-0000000

Second Interim
2017-18 Actuals to Date
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
3/15/2018 7:09:35 AM

21-65474-0000000

Second Interim
2017-18 Original Budget
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
13	0000	-59.81

Explanation:Negative balance resolved at First Interim.

Total of negative resource balances for Fund 13	-59.81
-------------------------------------------------	--------

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) are not positive individually by resource, by fund. EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	0000	9780	-59.81

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
3/15/2018 7:09:52 AM

21-65474-0000000

Second Interim
2017-18 Board Approved Operating Budget
Technical Review Checks
Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SSC School District and Charter School Financial Projection Dartboard 2018-19 Governor's Proposed State Budget

This version of SSC's Financial Projection Dartboard is based on the 2018-19 Governor's State Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Initial Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 2.51%	\$181	\$183	\$189	\$219
2018-19 Base Grants	\$7,374	\$7,484	\$7,707	\$8,931

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,374	\$7,484	\$7,707	\$8,931
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$767	-	-	\$232
2018-19 Adjusted Base Grants	\$8,141	\$7,484	\$7,707	\$9,163
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
SSC Gap Funding Percentage	44.97%	100.00%	-	-	-
Department of Finance Gap Funding Percentage	44.97%	100.00%	-	-	-
Gap Funding Percentage (as of May Revise)	43.97%	-	-	-	-
Statutory COLA ¹	1.56%	2.51%	2.41%	2.80%	3.17%

PLANNING FACTORS						
Factors		2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share ²		1.56%	2.51%	2.41%	2.80%	3.17%
California CPI		3.18%	3.22%	3.04%	2.94%	2.99%
California Lottery	Unrestricted per ADA	\$146	\$146	\$146	\$146	\$146
	Restricted per ADA	\$48	\$48	\$48	\$48	\$48
Mandate Block Grant (District)	Grades K-8 per ADA	\$30.34	\$31.10	\$31.10	\$31.10	\$31.10
	Grades 9-12 per ADA	\$58.25	\$59.71	\$59.71	\$59.71	\$59.71
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$15.90	\$16.30	\$16.30	\$16.30	\$16.30
	Grades 9-12 per ADA	\$44.04	\$45.15	\$45.15	\$45.15	\$45.15
One-Time Discretionary Funds per ADA		\$147	\$295	-	-	-
Interest Rate for Ten-Year Treasuries		2.52%	2.90%	3.05%	3.20%	3.10%
CalPERS Employer Rate (projected) ³		15.531%	17.7%	20.0%	22.7%	23.7%
CalSTRS Employer Rate (statutory)		14.43%	16.28%	18.13%	19.10%	19.10%

RESERVES	
State Reserve Requirement	District ADA Range
The greater of 5% or \$66,000	0 to 300
The greater of 4% or \$66,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹ Target for CFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant

² Includes Special Education, Child Nutrition, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant

³ Rate is final for 2017-18 fiscal year

The Marin County Common Message

2017-18 Second Interim

MARIN COUNTY OFFICE OF EDUCATION

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Introduction

This edition of the Common Message is intended to provide guidance for LEAs to use in developing their Second Interim budget reports and associated multiyear projections (MYPs). This document includes only those items that have changed since the release of the previous edition of the 2017-18 Common Message with a focus on the January 2018 Governor's budget proposal.

Second Interim Budget Key Guidance

The release of the Governor's budget begins the six-month process of enacting a new state spending plan. Aside from a larger-than-anticipated increase in state revenue projections and a resulting sizable increase in K-14 (Prop. 98) spending levels, the Governor's proposals contain few surprises. As he has done in recent years, the Governor warned that California is now experiencing its longest economic recovery since World War II and that a recession is inevitable.

In his final budget, the Governor announced that he would be able to fully fund his signature school funding reform, the Local Control Funding Formula (LCFF), and the Rainy Day Budget Reserve (Proposition 2, 2014). Nevertheless, the Governor maintains his commitment to fiscally conservative revenue projections and demonstrates a continuing resistance to creating new programs.

- The Governor's budget contains over \$2 billion in one-time education spending.
- While underscoring his continuing concern over the condition of PERS and STRS pension funds, the Governor proposes no additional increases to employer (or employee) contributions beyond those already scheduled.
- Fiscal prudence is in order as there is much to be clarified over the next five months:
 - The proposed \$1.757 billion in one-time discretionary funding will be the budget balancer used to address legislative priorities and any revenue shortfalls in the state budget through budget adoption in June. Districts that budget these funds in their 2018-19 multiyear projections need to ensure that the spending plan is flexible, scalable and adjustable. It is not advised to balance the 2018-19 budget based on one-time funds.
 - The possible negative impacts of the federal budget on California's budget are uncertain, as the economic and revenue forecasts used to build the Governor's budget do not consider the federal tax changes enacted last December.
 - Beginning in 2019-20, LCFF growth estimates will be limited to discretionary COLA adjustments.

Elements Introduced in the Governor's Proposal for 2018-19

One-Time Discretionary Funding. The Governor proposes \$1.757 billion (approximately \$295 per ADA) in one-time Proposition 98 funding for school districts, charter schools and county offices of education. The funds are intended to offset any mandate reimbursement claims.

While one-time discretionary funding has been a consistent part of recent education budgets, the concept of reducing the one-time funding for some LEAs as a result of liabilities is new. The Health Care Services and K-12 education budgets include estimated repayments of \$221.8 million to the federal government related to overpayments of claims in the Medi-Cal Administrative Activities (MAA) and LEA Billing programs. To reimburse the state for the payments made on behalf of the LEAs, the administration proposes withholding the amounts owed from the one-time discretionary allocations. Accordingly, the budget proposes, to the extent an LEA has an outstanding balance associated with these overpayments, the one-time discretionary funding appropriated to that LEA in the 2018-19 fiscal year would be applied to repay the state General Fund.

Program Reforms and New Expenditure Proposals. The Governor also proposes fiscal and policy reforms in the Statewide System of Support and Accountability, Career Technical Education, Special Education and Early Child Care, Teacher Recruitment/Retention, and School Facilities.

California's System of Support and New Accountability System. In conjunction with the implementation of the California School Dashboard, the Governor proposes ongoing funding for a statewide system of support designed to provide progressive tiers of targeted assistance to eligible districts and added transparency requirements for LEAs.

The Governor's budget also contains two proposals to "improve fiscal transparency and complement the new accountability system:"

- Require LEAs to show how their budget expenditures align with the strategies detailed in their LCAPs for serving students generating supplemental grants.
- Calculate and report on a single website the total amount of supplemental and concentration funding provided to each LEA under the LCFF.

The budget summary and administration briefings emphasized that county offices of education will serve as the first line of assistance within this emerging structure. However, it was also stressed that the California Collaborative for Educational Excellence (CCEE) and the CDE are integral components of the statewide system of support and will be expected to provide technical assistance and, in extraordinary circumstances, intervention for school districts, county offices of education, and charter schools identified as needing differentiated support.

Career Technical Education Funding. The Governor proposes to expand the Strong Workforce Program, created in 2016 and funded at \$248 million in 2017, through community colleges. Specifically, the budget proposes an ongoing increase of \$200 million in Prop. 98 funding to be awarded through competitive grants to LEAs that establish and support K-12 CTE programs that are aligned with needed industry skills. These grants will strengthen collaboration through the existing Strong Workforce Program. In addition, an ongoing increase of \$12 million in Prop. 98 funding is provided to fund local industry experts, workforce pathway coordinators, who will provide technical support to LEAs operating CTE programs.

Special Education. The Governor's budget makes note of data from the California School Dashboard that two-thirds of school districts identified for differentiated assistance are based on the performance of students with disabilities. In addition, the administration has considered recent reports and recommendations from the California Statewide Special Education Task Force and the Public Policy Institute of California and makes the following proposals:

- Require Special Education Local Plan Areas (SELPA) to complete a SELPA local plan template and summary document that aligns the services noted in their local plans with the goals identified in their member districts' LCAPs.
- Require SELPAs to summarize how their annual budget plan links to the services and activities in their local plan for the ensuing fiscal year to improve special education budgeting transparency and accountability.
- Provide \$10 million in ongoing Prop. 98 funding through competitive grants for SELPAs to work with county offices of education to provide LEAs with technical assistance to improve student outcomes as part of the statewide system of support.
- Provide \$100 million in one-time Prop. 98 funding to increase and retain special education teachers with the Teacher Residency Grant Program and Local Solutions Grant Program.

Special Education and Early Education (Inclusive Early Education Expansion Program). The budget proposes an additional \$167 million in funding (\$125 million one-time Prop. 98 and \$42.2 million one-time federal TANF) to increase the availability of inclusive early education and care for children ages 0 to 5 years old, including those with exceptional needs. Funds are for training, equipment, and facilities renovation, and priority will be for providers that expand availability of care for children in low-income, high-need areas of the state.

K-12 Facilities & School Bond. Approximately \$653 million in bond authority for 2018-19 is proposed to fund new construction, modernization, career technical education, and charter facility projects. Department of Finance staff report that it is the Governor's intention for these funds to be distributed to LEAs following two bond sales (fall and spring) and based on the Office of Public School Construction's processing of project applications and the State Allocation Board's approval of these projects.

Planning Factors for 2017-18 and MYPs

Key planning factors for LEAs to incorporate into the 2017-18 Second Interim budget and MYPs are listed below and are based on the latest information available.

Planning Factor	2017-18	2018-19	2019-20
COLA (Department of Finance – DOF)	1.56%	2.51%	2.41%
LCFF Gap Funding Percentage (DOF)	44.97%	100.00%	-
LCFF Gap Funding (in millions)	\$1,362	\$2,883	-
STRS Employer Statutory Rates	14.43%	16.28%	18.13%
PERS Employer Projected Rates	15.531%	17.70%	20.00%
Lottery – Unrestricted per ADA	\$146.00	\$146.00	\$146.00
Lottery – Prop. 20 per ADA	\$48.00	\$48.00	\$48.00
Mandated Cost per ADA for One-Time	\$147.00	\$295.00	\$0
Mandated Block Grant for Districts – K-8 per ADA	\$30.34	\$31.10	\$31.10
Mandated Block Grant for Districts – 9-12 per ADA	\$58.25	\$59.71	\$59.71
Mandated Block Grant for Charters – K-8 per ADA	\$15.90	\$16.30	\$16.30
Mandated Block Grant for Charters – 9-12 per ADA	\$44.04	\$45.15	\$45.15
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$28.32*	\$29.84	\$29.84
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$45.73*	\$48.19	\$48.19
General Child Care (CCTR) Daily Reimbursement Rate	\$45.44*	\$47.88	\$47.88
Routine Restricted Maintenance Account All LEAs that received ANY School Facility Program funding are required to deposit 3% into their Routine Restricted Maintenance Account in the year in which the local control funding formula is fully implemented.	Greater of: Lesser of 3% or 2014-15 amount or 2%	Greater of: Lesser of 3% or 2014-15 amount or 2%	Equal or greater than 3% of total GF expenditures
Routine Restricted Maintenance Account (Prop 51) LEAs receiving School Facility Program (SFP) Prop 51 funding, the RRMA requirement reverts to 3% after the receipt of funds	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

* Rates effective as of 7/1/2017

Reserves

The Marin County Office of Education continues to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

The Governor's January budget proposal assumes continued economic expansion, yet the Governor continues to stress that fiscal restraint has never been more important. By the end of 2018-19, the expansion will have matched the longest since World War II. To buffer the state against uncertainty and future budget cuts, the Governor proposes to fund the Rainy Day Fund in 2018-19 at 100% of its constitutional target (10% of expenditures), bringing total state reserves to approximately \$15.7 billion. It's important for districts to recognize the Rainy Day Fund is designed to protect the non-Prop. 98 side of the state budget and, when fully funded, will delay possible cuts for districts that might otherwise be necessary during an economic downturn. According to the Governor, even a mild recession could result in lost revenue of \$20 billion annually, and recovery takes years.

Reserve Cap Changes

The district reserve cap is not operable in the current year or in 2018-19 and is not expected to be operable in 2019-20. SB 751 modified Education Code 42127.01 (the district reserve cap), and these changes became effective January 1, 2018. The Public School System Stabilization Account (PSSSA) must now contain a balance of 3% or greater of the Prop. 98 amount in that year to trigger the reserve cap in the following year. Reserves would be capped at 10% (including designated and undesignated reserves Fund 01 and Fund 17) as long as the amount in the PSSSA remained at 3% or greater of the Prop. 98 amount in each preceding year.

Basic aid and small school districts (those with fewer than 2,501 ADA) are exempted from the reserve cap.

The four conditions that must be met to enable a transfer to the PSSSA are:

1. Prop. 98 is funded based on Test 1
2. Prop. 98 maintenance factor is fully repaid
3. Prop. 98 is sufficient for enrollment growth and statutory COLA
4. At least 8% of state general fund revenues must come from capital gains.

The likelihood of the reserve cap becoming operable in future years remains low but if this does come to pass, districts have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period. Districts are advised to manage and maintain prudent reserves without consideration of the reserve cap language included in Education Code 42127.01.

Negotiations

Anticipated increased revenues in the 2018-19 budget proposal could create pressure on districts to provide unsustainable salary increases, significantly increasing the risk of fiscal insolvency.

- One-time funds received year after year can begin to resemble ongoing funding, and districts may face pressure to use these funds for ongoing salary increases. One-time funding should only be used for flexible, scalable, and adjustable expenditures.
- Full funding of the LCFF may provide a slight increase in funding in the budget year; however, estimates of future year increases will be limited to COLA alone – or less than 3% per year.

- Full funding of the LCFF also requires districts to maintain a school-wide average 24:1 class size ratio for kindergarten through grade 3 unless a collectively bargained alternative exists. Absent a bargained alternative, some districts could face increased personnel costs or penalties.
- Full funding of the LCFF also means that supplemental and concentration grants will be fully funded, which could require an increase in expenditures for districts that were gradually increasing their grant amount by the annual gap factor.

Despite increased revenues, escalating fixed expenditures are increasingly difficult to manage and, accordingly, may ultimately threaten fiscal solvency for many districts:

- It is unlikely that the annual COLA on the LCFF will be sufficient to fund the annual cost increases associated with step and column and the escalating retirement system rates at most districts. For these districts, any additional ongoing increases to the salary schedule are highly problematic in maintaining a balanced budget.
- Many districts adopted a practice of multiyear agreements during the implementation phase of the LCFF. However, continuing this practice now that revenue growth will slow to COLA alone could lead to a rapid deterioration of fiscal solvency and is strongly discouraged.

Numerous other risk factors on the horizon affect the negotiating environment and the affordability of collective bargaining agreements:

- The impact to health care costs resulting from the elimination of the individual mandate under the Affordable Care Act
- Ongoing increases in the state minimum wage
- The increasing risk of an economic downturn as the expansion cycle exceeds all previous cycles
- Scheduled Supreme Court arguments in the Janus case at the end of February 2018

Regardless of the economic environment, districts always must be prepared to respond to employee requests for staff compensation and benefit increases. Nonetheless, fiscal solvency is paramount in negotiations and, if it is to be sustained, demands reasonable and accurate revenue and expenditure projections. Maintaining fiscal solvency while maximizing services to students with available financial resources will be a continuing challenge. It is inevitable that cost reductions will be required for many districts in the budget year and/or the out years of the multiyear financial projection period.

Proposition 98

School district funding is largely governed by Prop. 98, which establishes a minimum funding requirement or guarantee. While the distribution of funding can affect individual school districts differently, LEAs should be familiar with the formula and how it impacts education funding. Prop. 98 funding consists of three main tests for calculating the minimum guarantee. These tests depend on multiple factors that include K-12 average daily attendance, per capita personal income and per capita general fund revenue. The tests are as follows:

- Test 1 – Guarantee based on share of state General Fund revenue (currently about 40%) going to K-14 education in 1986-87. Test 1 years are uncommon.
- Test 2 – Guarantee based on prior year funding level adjusted for year-over-year changes in K-12 attendance and California per capita personal income. Test 2 years are the most common.
- Test 3 – Guarantee based on prior year funding level adjusted for year-over-year changes in K-12 attendance and state General Fund revenues plus 0.5%.

The Department of Finance projects Test 3 for fiscal year 2018-19. The minimum guarantee is not finalized until the fiscal year is over. When the state updates relevant inputs, the guarantee can change from the level initially assumed in the January Proposed Budget, May Revision and even the state Adopted Budget.

The Governor proposed 2018-19 budget includes Prop. 98 funds of \$78.3 billion, an increase of \$3.1 billion from 2017-18. Also included is a \$700 million increase to the 2017-18 guarantee (with no change to the 2016-17 guarantee), resulting in a \$3.8 billion increase over the 2017 Budget Act passed last year.

Similar to past practice, the state proposes to fund a mix of one-time and ongoing initiatives to meet the guarantee. These increases in Prop. 98 spending allow for full implementation of the LCFF (two years prior to original administration estimates), discretionary one-time funding, expansion of state system for support and other additional funding for various state programs detailed in this message.

Over the next three years, the state General Fund revenue will change due to various economic and political developments, and this may change the Prop. 98 funding levels at May Revision. In addition, school district budget planning will be impacted by two significant changes starting in 2019-20:

1. The DOF will no longer provide LCFF funding increase estimates other than statutory COLA due to proposed full implementation of the LCFF in 2018-19. Any discretionary funding adjustments to LCFF above COLA will be a product of budget negotiations between the Governor and Legislature.

2. A new Governor will be sworn into office in 2019. Accordingly, the administration's prioritization of any LCFF discretionary funding (funding beyond COLA) cannot be assumed.

As a result of being in Test 3, a \$92 million maintenance factor obligation is created in 2018-19, of which \$5 million is due to suspension of Test 3B for five years in the 2017-18 Budget Act. Any funding reduced by a suspension would be added to the maintenance factor obligation, which will be repaid as General Fund revenues strengthen.

A good resource for understanding Prop. 98 is the Legislative Analyst Office publication: A Historical Review of Prop. 98, January 2017. <http://www.lao.ca.gov/Publications/Detail/3526>

Special Education

The Governor's Budget proposes a 2.51% COLA estimated at \$13.58 per ADA. This brings the estimated statewide AB 602 rate to \$554.57 per ADA.

The Governor makes note of data from the California School Dashboard showing that the identification of approximately two-thirds of school districts for differentiated assistance is based on the performance of students with disabilities. In addition, the administration acknowledges considering recent reports and recommendations from the California Statewide Special Education Task Force and the Public Policy Institute of California and makes the following proposals:

SELPA Local Plan Template and Summary Document. The CDE will develop by March 31, 2019 a new SELPA local plan template and summary document for use by districts and COEs. Effective July 1, 2020, SELPAs will be required to complete a plan template and a summary document that links the services and activities noted in their local plans with their annual budget plan. The summary document will include the following elements:

1. A description of the ways in which the specific actions included in the annual service plan are consistent with the goals and actions identified in the LCAP or annual update of the LCAP for individuals with exceptional needs for all participating agencies in the SELPA
2. A description of how the SELPA supports participating agencies in achieving the goals, actions and services identified in their LCAPs
3. A description of how the SELPA connects participating members in need of technical assistance to the system of statewide support

Also, effective July 1, 2020, a special education local plan will be effective for a period of three years, and updated every three years thereafter.

Summarize Expenses and Services. Beginning in fiscal year 2018-19, require districts and COEs to post on their websites any special education local plan, annual budget plan and annual services plan approved or updated (or revised) by their governing board. COEs are also required to post district special education local plans or links to district local plans on the COE website.

Additionally, a copy of the special education local plan, including policies and procedures and the annual budget and service plans, shall be held on file at the SELPA office and at the office of each participating LEA and shall be accessible to any interested party.

COE Technical Assistance Grants. Beginning in fiscal year 2018-19, the CCEE and CDE will create a new process, administered by CDE, to select (subject to approval by the executive director of the State Board of Education in consultation with the DOF) no less than six and no more than 10 SELPAs to work with COEs to provide technical assistance to LEAs to improve student outcomes as part of the statewide system of support. The budget proposes \$10 million of ongoing funding to be awarded for support of the lead agencies (SELPAs) selected. A request for proposals will be released by CDE following passage of the state budget.

Teacher Residency Grant Program. For the 2018-19 fiscal year, \$50 million is appropriated to the Commission on Teacher Credentialing (CTC) to establish the Teacher Residency Grant Program to provide one-time competitive grants to LEAs to develop or expand teacher residency programs that recruit and support the preparation of special education teachers. This funding will be available for encumbrance until June 30, 2023.

Grant recipients will work with one or more CTC-accredited teacher preparation programs and may work with other community partners or nonprofit organizations to develop and implement programs of preparation and mentoring for resident teachers who will be supported through program funds and subsequently employed by the sponsoring LEA.

Grants will be up to \$20,000 per teacher candidate in the residency program of the jurisdiction of the LEA or consortium, matched by that LEA or consortium. Grant program funding must be used for, but is not limited to, any of the following: teacher preparation costs, stipends for mentor teachers, stipends for teacher candidates, and mentoring and induction costs following initial preparation. No more than 5% of a grant award may be expended for program administration costs. Grant recipients will provide a 100% match of grant funding in the form of either: a dollar-for-dollar match, an in-kind match of mentor teacher personnel costs or other personnel costs related to the Teacher Residency Grant Program or a combination of these two.

Grant applications will be made to the CTC at a time, in a manner, and containing information prescribed by the Commission after the passage of the state budget.

Grant applicants may be submitted by one or more, or any combination of the following:

1. School districts
2. County offices of education

3. Charter schools

4. Regional occupational centers or programs operated by joint powers authorities

Additionally, the CTC will allocate up to \$1.5 million for capacity grants that will be awarded on a competitive basis to LEAs or consortia partnering with institutions of higher education to expand or create teacher residency programs that lead to more credentialed special education teachers. The CTC will determine the number of grants to be awarded and the amount of the applicable grants; however, individual capacity grants will likely not exceed \$75,000 per grant recipient.

Finally, expect that a request for proposals will be released by the CTC following passage of the state budget.

Local Solutions Grant Program. For the 2018-19 fiscal year \$50 million will be appropriated from the General Fund to the CTC to provide one-time competitive local solutions grants to LEAs to develop and implement new, or expand existing, locally identified solutions that address a local need for special education teachers. This funding will be available for encumbrance through June 30, 2023 and available for liquidation through June 30, 2026.

Grant applications will be made to the CTC at a time, in a manner, and containing information prescribed by the Commission after passage of the state budget.

Grants of up to \$20,000 per teacher participant that the identified solution proposes to support will be made, and matched by that LEA or consortium. Funding may be used for local efforts to recruit, develop, and retain special education teachers that include, but are not limited to, teacher career pathways, signing bonuses, service awards, student debt payment, living stipends, or other transformational solutions that address a local need for special education teachers.

Grant applicants may be submitted by one or more, or any combination of the following:

- School districts
- County offices of education
- Charter schools
- Regional occupational centers or programs operated by joint powers authorities

Grant recipients will provide a 100% match of grant funding to support, complement or enhance their local identified solutions. The match can be in the form of either a dollar-for-dollar match, in-kind contributions or any combination of the two.

Grant recipients may expend no more than 5% of a grant award for program administration costs.

Additionally, recipients cannot use funds from a local solution grant award to support teacher candidates participating in a program supported by an award from the Teacher Residency Grant Program.

For purposes of administering the grant program, the CTC will do the following:

- Determine the number of grants to be awarded and the total amount awarded to each grant applicant
- Require grant recipients to annually report the status and progress of the solution and to submit a final implementation report within three years of receiving a grant award that describes its outcomes and effectiveness
- Allocate 90% of funding to each grant recipient at the initial grant award and allocate the final 10% of grant funding upon receipt of the final implementation report. If the grantee fails to provide the final implementation report, the grantee will not receive the final 10% of the grant award

Expect that a request for proposals will be released by the CTC following passage of the state budget.

Special Education and Early Education (Inclusive Early Education Expansion Program). This proposal is covered in the Early Childhood Education section of this Common Message.

Prop. 39 – Clean Energy Job Act

The 2017-18 Adopted Budget allocated \$376.2 million in funding for the 2017-18 fiscal year, bringing the five-year total to \$1.75 billion. In addition, newly adopted SB 110 states any funds remaining after 2017-18 continue to be available for future years for grants and loans to school districts and county offices. One significant use of the funds will be for school bus retrofit or replacement. Priority will be to school districts and county offices operating the oldest school buses or school buses operating in disadvantaged communities. See below for updated deadlines and helpful website addresses.

Updated information can be found at: <http://www.energy.ca.gov/efficiency/proposition39/>

Most recent important updates:

- Current law requires LEAs to encumber Prop. 39 K-12 program allocations by the statutory deadline of **June 30, 2019**.

- Energy Expenditure Plan due date is February 26, 2018.
- February 26, 2018, is the final opportunity to request Prop. 39 funding. If an LEA has award allocation remaining, **now is the time to apply** by submitting an energy expenditure plan to the Energy Commission.
- All amendments requesting additional Prop. 39 K-12 grant funding are also due by February 26, 2018.
- After February 26, 2018, the Energy Expenditure Plan online system will not accept new energy expenditure plans or amendments requesting additional Prop. 39 funding. However, amendments for adjustments to approved EEPs that do not request additional funding will continue to be accepted after February 26, 2018. Rules regarding amendments that document significant EEP changes are outlined in the program guidelines.
- Questions may be directed to Prop39@energy.ca.gov or the Prop. 39 (K-12) Hotline, toll-free at 855-380-8722, or for those out-of-state at (916) 653-0392.
- Per CDE, no contribution is needed to Resource 6230 due to the apportionments crossing fiscal years; a negative ending fund balance is allowable with explanation in the technical checks (scroll to the bottom of the page):<http://www.cde.ca.gov/fg/ac/ac/sacsminutes110215.asp>

As of November 13, 2017 an updated entitlement schedule with payment and balances is available on the CDE website: <http://www.cde.ca.gov/fg/aa/ca/prop39cceja.asp>.

This report provides background on the Prop. 39: California Clean Energy Jobs Act K-12 Program and a summary of approved energy expenditure plans, completed projects, and projects soon to be completed, as reported by LEAs. <http://www.energy.ca.gov/2017publications/CEC-400-2017-001/CEC-400-2017-001-CMF.pdf>

Early Childhood Education

Child Care and State Preschool

The budget builds upon previous investments in early childhood programs by increasing provider reimbursement rates and expanding access for families. The budget also creates the Inclusive Early Education Expansion Program, a one-time (funded) program to provide services to children in low-income and high-need communities. Finally, the state has approved pilot programs for 13 counties that allow providers in these counties flexibility in child care programmatic requirements to allow them to earn more of their contract funding. The administration supports providing counties with flexibility to serve more families in subsidized

child care programs and has begun working with stakeholders to streamline and alleviate burdensome requirements in the pilot counties.

Significant Adjustments:

- \$50 million to fund a 2.51% COLA for both Prop. 98 and non-Prop. 98 direct service programs.
- Provider Reimbursement Rate Increases – Increases of \$31.6 million Prop. 98 General Fund and \$16.1 million non-Prop. 98 General Fund to increase the standard reimbursement rate by 2.795%. In addition, the budget reflects an ongoing increase of \$34.2 million beginning in 2019-20 to make permanent the existing limited-term Regional Market Reimbursement Rate hold harmless provision.
- Full Year Implementation of 2017 Budget Act Investments – Increases of \$32.3 million non-Prop. 98 General Fund and \$28.4 million Prop. 98 General Fund to reflect full-year costs of new policies implemented partway through the 2017-18 fiscal year. These costs are associated with an update of the Regional Market Reimbursement Rate to the 75th percentile of the 2016 regional market rate survey (beginning January 1, 2018), and an increase of 2,959 slots for full-day State Preschool (beginning April 1, 2018).
- CalWORKs Stage 2 and Stage 3 Child Care – A net increase of \$5.2 million non-Prop. 98 General Fund in 2018-19 to reflect slight increases in the number of CalWORKs child care cases and slight decreases in the estimated cost of care. Total cost for Stages 2 and 3 are \$517.6 and \$335.4 million, respectively.
- Federal Child Care and Development and TANF Funds – A decrease of federal TANF from \$120.1 million in 2017-18 to \$70.6 million in 2018-19. Total TANF and federal Child Care and Development Fund is \$707 million.

Inclusive Early Education Expansion Program

The Governor proposes new \$167.2 million one-time funding (\$125 Prop. 98, \$24.2 TANF) for the Inclusive Early Education Expansion Program. The funds will be allocated through a competitive grant program, jointly administered by CDE's Special Education and Early Education and Support divisions, to increase the availability of inclusive early education and care for children ages 0-5. Grants will include the following requirements:

- Proposals must be targeted to provide services to children in low-income and high-need communities as defined by Education Code 8499.5, and priority will be given to applicants with a demonstrated need for expanded access to inclusive early care and education, as well as applicants that represent a consortium of local partners.

- Grants may be used for one-time infrastructure costs only.
- Grantees must provide a 33% local match.
- Applicants must provide a plan to sustain programs beyond the grant period.
- Expenditures must comply with Chapter 2017, Statutes of 1997 and Section 601 et seq. of Title 42 of the United States Code (TANF law).
- Funds may be encumbered through June 30, 2023.

Only LEAs will be eligible to apply for the Prop. 98 funding, but they may apply on behalf of a consortium of providers. All providers will be eligible for the TANF funding.

LCAP – Budget Implications and Considerations

As districts prepare their Second Interim budget reports, they are most likely using the Fall 2017 data released on the California School Dashboard to communicate with stakeholders, identify areas of progress and need, and determine if any modifications are needed as they plan their 2018-19 LCAP. Important discussions are taking place regarding whether LCAP-directed resources are having a positive impact on gaps in achievement, whether district initiatives need more time to take root, or whether a change in direction is warranted.

The Governor's budget proposal for 2018-19 calls for full funding of the LCFF. It also includes language requiring "fiscal transparency" on how LCFF funds are being used. This is the Governor's proposed 2018-19 budget trailer bill language regarding the school district budget/LCAP crosswalk:

Effective July 1, 2019, each budget shall include a summary document that links budget expenditures to corresponding goals, actions, and services in the school district's local control and accountability plan for the ensuing fiscal year. The State Board of Education shall develop a template for the summary document by January 30, 2019. This shall include the school district's estimate of the funds to be apportioned for increased or improved services for unduplicated pupils.

Districts must consider what progress has been made toward increasing or improving services for the students that generate supplemental and concentration funds. Are districts ensuring these funds are supporting services that are principally directed toward these students? Engaging in an early inquiry process related to the use of supplemental and concentration funds may help districts improve or clarify the link between local planning and fiscal reporting documents.

The Marin County Office of Education is offering technical assistance to those districts that have self-identified under the new support and accountability framework. Work will proceed in the

coming months, but the approach will differ from former support models. The starting point will be discussions with the district leadership team and stakeholders about the Dashboard results and other local data, identified strengths and challenges, and assistance in identifying potential root causes of challenges faced by the district. Districts may look to modify actions and services in their 2018-19 LCAP to address specific challenges. This will directly impact budgetary planning. Our support team is prepared to facilitate these conversations and provide districts with budgetary support.

If an LEA is working with a partner agency, such as the CCEE, our office will ask for updates as that work proceeds through the differentiated assistance process. There is no requirement to create a new improvement plan. Instead, districts will utilize the LCAP process to strengthen/change their LCAP through the annual update cycle.

Career Technical Education (CTE) and Workforce Development

Commencing with the 2018-19 fiscal year, the Governor proposes \$200 million for the K-12 component of the Strong Workforce Program to create, support, or expand CTE programs at the K-12 level that align with the workforce development efforts occurring through the Strong Workforce Program.

Funding will be apportioned from the chancellor's office to the fiscal agent of each consortium based on the following weighted factors in each region:

- 33% of the allocation formula will come from a factor derived from the unemployment rate.
- 33% of the allocation formula will be derived from the region's total prior year P-2 average daily attendance for pupils in grades 7 to 12, inclusive.
- 34% of the allocation will be based on the proportion of projected job openings.

Of the amounts appropriated to each consortium pursuant to above:

- 4% is designated for applicants with ADA of less than or equal to 140,
- 8% is designated for applicants with ADA of more than 140 and less than or equal to 550,
- 88% is designated for applicants with ADA of more than 550,
- Unless otherwise determined by the subcommittee formed to award the grants, in consultation with the consortium.

- For any applicant consisting of more than one school district, county office of education, charter school, or regional occupational center or program operated by a joint powers authority, or of any combination of those entities, the sum of the ADA for each of the constituent entities shall be used for purposes of determining which ADA tier they fall within.

Each consortium shall administer a competitive grant program to allocate the funding provided to eligible K-12 grant recipients. For purposes of awarding the grants, each consortium will form a subcommittee made up of individuals with expertise in K-12 education and workforce development.

LEAs will provide a proportional dollar-for-dollar match for any funding received from this program as follows:

- For regional occupational centers or programs operated by joint powers authorities, \$1 for every \$1 received from this program.
- For all other LEAs, \$2 for every \$1 received from this program.

Commencing in 2020, the chancellor's office will include data summarizing outcome measures for the K-12 component of the program, and recommendations for program improvement in the Strong Workforce Program report that is required to be submitted to the Governor and the Legislature.

Career Technical Education Facilities Program

The Career Technical Education Facilities Program (CTEFP) provides funding to qualifying school districts and joint powers authorities for the construction of new facilities, modernization or reconfiguration of existing facilities, and equipment to integrate CTE programs into comprehensive high schools.

Prop. 51 included \$500 million to construct/modernize CTE facilities as well as purchase equipment on comprehensive high school sites. Joint powers authorities currently operating CTE programs may qualify for modernization funds. The State Allocation Board approved regulatory amendments to establish additional funding cycles, as well as other amendments, for the CTEFP on August 23, 2017.

Applying for the CTEFP funding is a two-step process involving both the CDE and Office of Public School Construction. The window for applications due to the CDE was September 27, 2017 through November 29, 2017. Applicants who submitted a grant application during that timeframe may be eligible, based on notification of a passing score from the CDE, to submit a final grant application to the Office of Public School Construction by February 21, 2018.

The CDE will publish grant application scores from the first round of applications by February 14, 2018.

For detailed information, please see these websites:

CDE page for CTE Facilities Program: <http://www.cde.ca.gov/ls/fa/sf/careertech.asp>

OPSC page for CTE Facilities Program:

<http://www.dgs.ca.gov/opsc/Programs/careertechnicaleducationfacilitiesprogram.aspx>

Summary

As stated in the introduction, this edition of the Common Message contains information for utilization in preparing the 2017-18 Second Interim budget report. It is imperative for LEAs to stay well informed, consider the impact of proposed and potential state budgetary changes, both fiscal and programmatic, and adapt accordingly. As always, the Marin County Office of Education stands ready to assist districts as they navigate the state and local budget development process.