

GLENDALE UNIFIED SCHOOL DISTRICT

March 6, 2018

ACTION REPORT NO. 1

TO: Board of Education

FROM: Winfred B. Roberson, Jr., Superintendent

SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer

PREPARED BY: Craig Larimer, Financial Analyst  
Karineh Savarani, Director, Financial Services

**SUBJECT: Second Interim Financial Report and Certification – AB 1200**

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The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on January 31, 2018, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). The approval of this report will authorize the 2017-18 budget adjustments identified within this report.

The requirement for districts to prepare Interim Financial Reports is outlined in AB 1200 (Chapter 1213/1991) and AB 1708 (Chapter 924/1994). These statutes require county offices and the California Department of Education to closely monitor and review district budget and financial reports. Additionally, those agencies have been provided authority to intervene in district budget and financial matters and, as necessary, in other areas of school district operations.

During each fiscal year, two interim financial reports are required. In each of these reports, the Board of Education must determine if it will be able to meet its financial obligations for the current and two subsequent fiscal years. One of the following certifications must be made:

1. Positive – the district will be able to meet its financial obligations for the current and two subsequent fiscal years.
2. Qualified – the district may not be able to meet its financial obligations for the current and two subsequent fiscal years.
3. Negative – the district will be unable to meet its financial obligations for the current and two subsequent fiscal years.

Along with the Interim Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). **The financial information and certification form included with this report indicates that the District will be able to meet its financial obligations through 2019-20.**

The January Governor's budget for 2018-19 continues the funding to fully implement the LCFF two years earlier than originally projected. It is important to remember that once LCFF is fully implemented in 2018-19, the future year increases will be COLA only increases, which for the most part will not cover the continuous increases in CalSTRS, CalPERS, Health Benefits, and Step and Column, and requiring the release of all of the future year GAP funding. One-time discretionary funding revenues are volatile and cannot be used for ongoing expenditures, and there is a growing concern for a recession.

Given the positive balances in all three years, the District is recommending a "**positive**" certification for the Second Interim Report. A "**positive**" Second Interim was only achieved using fairly liberal budget techniques including releasing all of the current year and part of future GAP funding for the next two years.

Due to the continuous increase in the CalSTRS and CalPERS rates, as well as, the growing structural deficit, the District is now projecting out 5 years and finds that in the fiscal year 2020-21 and 2021-22 the Unrestricted General Fund adjusted balance will be a negative \$17.1 million and \$40.4 million, respectively. This will occur even with the complete use of LCFF growth in 2017 and partial use of growth in the out years, as well as, the use of solvency savings of \$7.5 million in 2017-18 and 2018-19 that still need to be materialized. As a result, the District **will be unable** to meet its financial obligations in those future years if not rectified. (See Attachment B)

### **UNRESTRICTED GENERAL FUND NARRATIVE**

The Interim Financial Report is submitted in the format prescribed by the State Office of Fiscal Management and Accountability, and approved by the California Department of Education. The Interim Financial Report is a result of a coordinated effort by the accounting staff, the Financial Analyst, and various departments and staff across the District.

The information in this report represents the actual and projected financial position of the General Fund as of January 31, 2018. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through January 31, 2018. Column C (Actuals to Date) shows the funds actually received or spent through January 31, 2018. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2018. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected balances. A positive difference in a revenue item indicates that actual income is projected to exceed budgeted income. A positive difference in an expenditure item indicates that actual expenditures will be less than budgeted expenditures.

## **General Fund Highlights**

### **Multi-Year Budget Assumptions**

The LCFF establishes base grants for four grade spans with supplemental and concentration add-on for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for K-3 CSR, Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG). Please see “Attachments A and B” for comparison of projection changes and assumptions.

The Second Interim budget adjustments in Attachment B include several important items to highlight. The following are adjustments to the 2017-18 Second Interim Budget:

- Other Programs
  - Revised LCFF Funding Variables
  - 2018-19 One-Time Discretionary Funding

The multi-year plan also reflects adjustments to the LCFF revenue projection. The COLA/GAP/ADA assumptions are listed in Attachment A. Given the future years of LCFF revenue increases are only estimates based on the State’s proposals, and the State will not have finalized the LCFF calculation until year-end, the Los Angeles County Office of Education has advised school districts to hold back these revenue increases in a reserve and to refrain from spending them. GUSD has taken a modified approach and allocated future revenues to the budget to pay for the STRS and PERS contribution increase in 2017-18 through 2018-19, as well as, future year costs of hiring Behavior Intervention Assistants (BIAs) and Educational Assistant Intensive Support (EAIS) Special Education staff. In order to achieve a “**positive**” Second Interim, the District was forced to use liberal budget techniques, including releasing more than 80% of the future year GAP funding, despite the Los Angeles County Office of Education’s recommendation of reserving 100% of the future year GAP funding until it is certain. The remaining balance of the projected LCFF funding is “Reserved” in the Ending Balance. Attachment B summarizes the impact of the expenditure and revenue changes.

### **Local Control Funding Formula Income (LCFF)**

The 2017-18 LCFF calculation results in a net 2.29% funding increase, which reflects a 44.97% GAP funding. This is a net change of \$195 per ADA and a total grade span average of \$8,733 per ADA. This is also taking into consideration that the District does not receive any Concentration funding. Current year funded ADA is projected to be 25,462. In the State Budget Act, it was anticipated that there would be a COLA increase of 2.51% in 2018-19 and 2.41% in 2019-20. Attachment B highlights the fiscal impact of the change in GAP funding.

### **Other State Revenue**

The Governor’s January Proposal reflects categorical COLAs at 1.56% for 2017-18, 2.51% for 2018-19, and 2.41% for 2019-20.

### Lottery

Lottery income for years 2017-18 through 2019-20 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimates \$140 per ADA in the Unrestricted General Fund and \$41 in the Restricted General Fund.

### Interest

The current projection for General Fund interest income is \$636,000. In 2016-17, the General Fund received \$705,469 in interest income.

### One-Time Discretionary Funds

The January 2018-19 Proposed Budget also included \$1.8 billion in one-time funds to pay down a portion of the debt owed to LEAs for mandated cost reimbursement. These reimbursements are for services that school districts were legally required to expend under state law, but the state failed to fund those services. The distribution of the funds is on a per ADA basis, estimated at \$295 per ADA. This is an estimated total of \$7.2 million for GUSD. The funds may be used for any purpose as determined by the districts' Governing Board.

### Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees. The 2016-17 and 2017-18 salary negotiations are still ongoing and have not yet settled. The cost of 1% salary increase is approximately \$2 million. The 2017-18 and 2018-19 projections also reflect an annual increase in health and welfare costs of \$1.5 million and \$3.4 million, respectively.

A portion of the projected 2018-19 LCFF revenue was utilized to fund STRS/PERS and Special Education increases. **If the projected 2018-19 revenue does not materialize, the District would need to revise its solvency plan, which could include reduction of educational programs.**

## **BUDGET ADJUSTMENTS**

In response to the State Budget Act and estimated actuals, the Board of Education is being asked to approve “Attachment B” budget adjustments. These adjustments are reflected in the attached interim report projections. Other adjustments will be considered in future months as details unfold from the State and through the budget development process.

### **Solvency Savings Plan**

In the 2017-18 June Budget Adoption, there were expenditure reductions for solvency savings projected at \$7.6 million for 2017-18 and another \$6.1 million in 2018-19 to ensure that the District will be solvent in the next three years. A Board approved fiscal stabilization plan was submitted to Los Angeles County Office of Education (LACOE) with the 2017-18 Proposed Budget. In the fiscal stabilization plan, the Board of Education identified the specific areas to reduce, up to the \$7.6 million of ongoing expenditures and increased revenues.

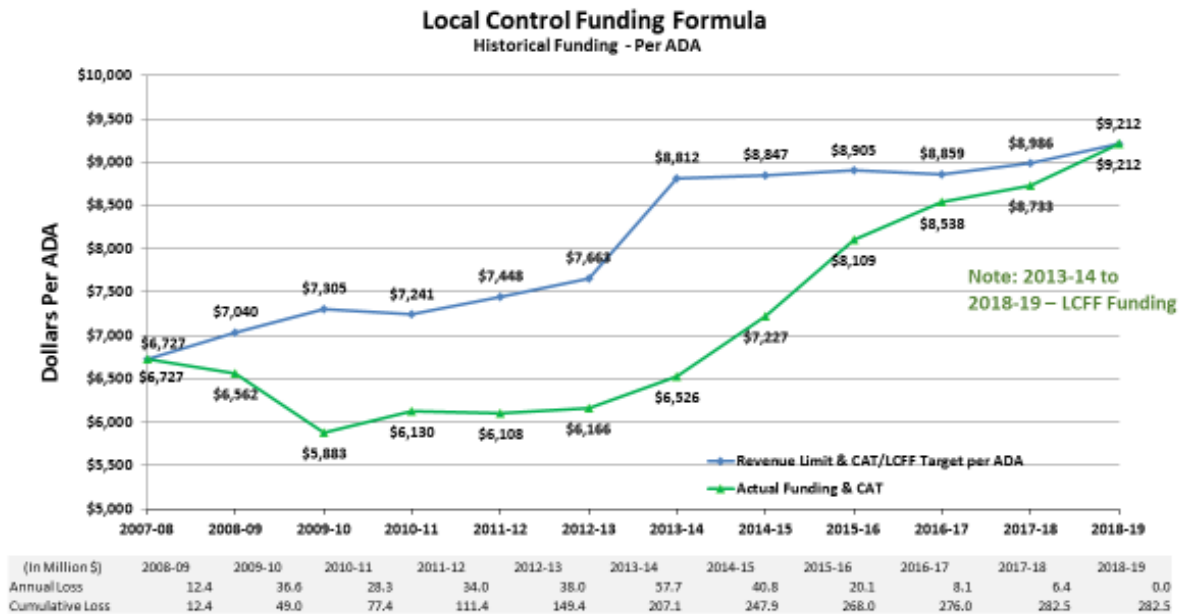
Attachment C shows the updated estimated savings and expenditure reductions as of November 2017. A continuous analysis of the Solvency Savings Plan will be done to monitor the actual savings and to modify, change, or increase savings as needed.

### **Cautions and Challenges**

Important discussions need to continue on the prioritization of programs and/or alternate priorities to support student learning. The question to be answered is, “What is the most strategic way to improve learning as money becomes available?” Funding allocated through the LCFF is largely unrestricted, but they are subject to comprehensive accountability requirements called the Local Control and Accountability Plan (LCAP). Under these rules, districts are required to disclose how funds will be spent to provide high-quality educational programs. Districts that do not meet the goals stated in their plans and fail to improve educational outcomes receive assistance through support and intervention.

There is no statutory requirement for an increase in LCFF funding and One-Time Discretionary funds. Any increase depends upon the appropriation, by the Legislature and approved by the Governor, of state funds to provide an increase.

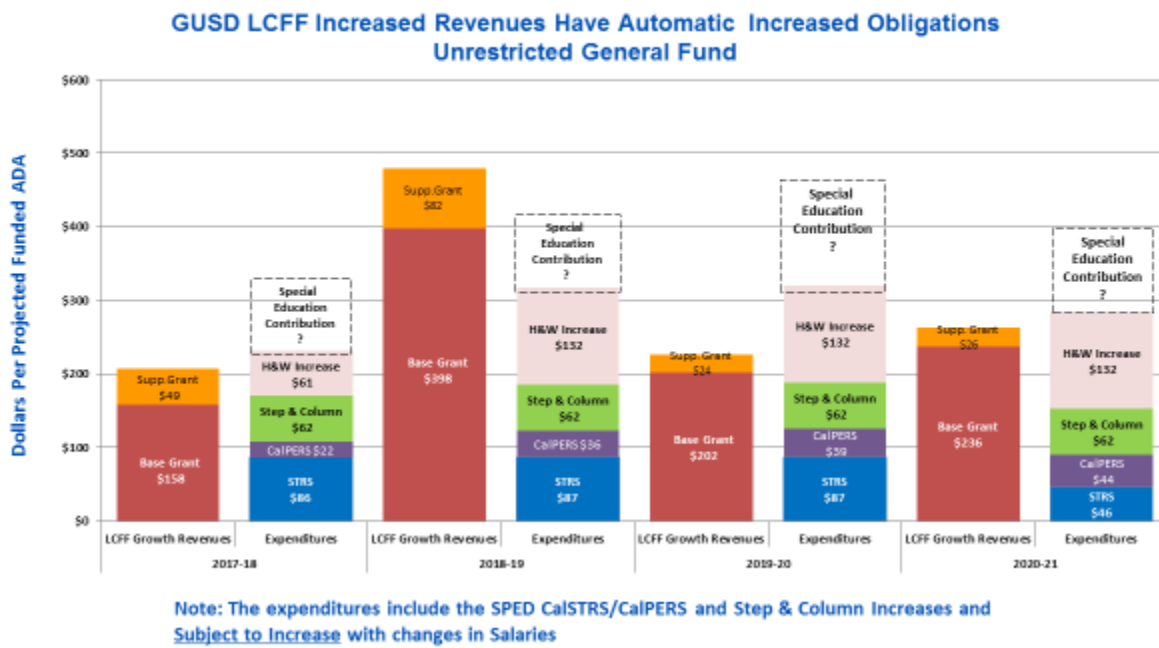
When promoting the Local Control Funding Formula (LCFF), the Governor promised a return to 2007-08 purchasing power. However, it will take an estimated \$18.5 billion to reach that goal. The CalSTRS and CalPERS rate increases accumulate to \$4.4 billion in 2020-2021, leaving a balance of \$14.1 billion. As illustrated below, the actual current and future funds are much below the amount that the District should be receiving.



As mentioned earlier, even by utilizing most of the future funds, the Adjusted Ending Balance in the Unrestricted General Fund is estimated to be a negative \$17.1 million and \$40.4 million for 2020-21 and 2021-22, respectively. If the future funds do not materialize, the District will have to adjust its solvency plan, which would affect educational programs.

**REVISED**  
**3/5/2018**

Below is a visual comparison of the non-cumulative LCFF Base Gap Funding and ONLY the non-cumulative CalSTRS/CalPERS, Health and Welfare, and Step and Column increases for the next four years. As illustrated, starting in 2017-18 base gap funding alone is less than the combined costs of STRS/PERS, Step and Column, and benefits. When considering all other District expenditures, such as salary increases, instructional material costs, technology replacement, etc., the actual local gap between our revenues and expenditures is far worse. These spending deficits add to our already growing structural deficit, which will need to be rectified.



Local Control and Accountability Plan (LCAP)

The LCFF moves school districts away from a system of rule/audit compliance to a system of accountability based on local needs and measured by progress towards annual goals. The LCAP is the system on how school districts will be measured in meeting their goals.

The State Board of Education (SBE) LCAP template categorized the state priorities into three groups for planning purposes: Conditions of Learning; Pupil Outcomes; Engagement. The template is also comprised of three sections: Stakeholder Engagement; Goals & Progress Indicators; Actions/Services/Expenditures. School districts must also demonstrate in their LCAP that they have increased or improved services for unduplicated pupils in proportion to the increase in the funds apportioned to the supplemental and concentration grants. The District’s LCAP is located on the GUSD website.

## **OTHER FUNDS NARRATIVE**

### Special Education Pass-Through Fund (10.0)

The California Department of Education has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund. As of January 31, 2018, the cash balance in Fund 10.0 was \$0.00.

### Child Development Fund (12.0)

General Child Care and Development Programs, and State Preschool Programs. This fund operates on an independent basis and does not encroach on the Unrestricted General Fund. The Child Development Fund began the fiscal year with a balance of \$190,634.

### Nutrition Service Fund (13.0)

The source of revenue for this fund is based solely on meal sales. The revenue is received on a per meal basis from the State and Federal programs as well as student payments. The State funding for this program was reduced in 2007-08, 2008-09, 2009-10, and remains relatively flat for 2012-13 to 2017-18. Starting January 1, 2018 the lunch prices increased by \$0.15 to comply with the USDA paid lunch equity requirement. This budget includes indirect cost charges of approximately \$290,000 that will be transferred to the Unrestricted General Fund for services performed by several administrative staff. As of January 31, 2018, the fund had a cash balance of \$3,184,230.

### Deferred Maintenance Fund (14.0)

The Deferred Maintenance Program is considered a part of the 2008-09 through 2013-14 flexibility options provided in the State Budget Act. The State revenue for this fund was reduced from \$1,291,090 to \$967,000 in 2008-09 ongoing. In 2013-14, this funding was eliminated and is now part of the LCFF.

All projects previously listed as Deferred Maintenance are charged to the Capital Projects Fund 40.1, and the Measure S Bond Fund 21.1. As of January 31, 2018, the fund has a cash balance of \$5,140,253, which is for future textbook purchases.

### Building Fund (21.1)

This is the Measure S Bond Fund and is utilized to track expenditures related to the bond projects. The first issuance of the bond series in the amount of \$54 million occurred in August 2011. Another \$70 million was issued in August 2014; \$6.5 million of the proceeds from the sale of the bonds was utilized in 2014-15 to pay off the remaining balance of Certificates of Participation (COPs). Funds for capital projects are also transferred to the fund from the Developer Fee Fund 25.0, Capital Projects Fund 40.1, and the State Building Fund 35.0. Another series of GO Bonds, 2011 election series C, for \$70 million was issued in August 2016. As of January 31, 2018, the cash balance in Fund 21.1 is \$53,034,377.



### Clean Renewable Energy Bonds (CREBs) Fund (21.2)

Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidized the financing by lowering the borrowed interest rate (Net Effective Rate) in the form of federal tax credits.

CREBs Fund (21.2) was established to account for \$5.38 million in the second series of CREBs issued in October 2012. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the “Custodian” and the funds are disbursed to the “District” upon a reimbursement request. Deutsche Bank National Trust Company serves as the “Custodian” for Glendale Unified School District.

These bonds will mature in 14 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$320,000 with a Net Effective Rate of 1.24%. This payment will be made from the Capital Projects Fund (40.1). Glendale High School, Roosevelt Middle School, Marshall Elementary, Fremont Elementary, Balboa Elementary, and Franklin Elementary solar projects were financed with this second series of CREBs. In October 2016, we received \$10.7 million for Clean Renewable Energy Bonds. As of January 31, 2018, the cash balance with the fiscal agent is \$9,991,092.

### Developer Fee Fund (25.0)

Developer Fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom facility needs, as approved by the Board of Education. In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District Administration building. In 2012-13, \$4.3 million was transferred to the Measure S Fund for the Keppel Project, and in 2013-14, \$4.0 million was transferred to the Measure S Fund for general support. In 2015-16, the District transferred \$1 million to Measure S Project Fund (21.1) for Muir ORG Project and \$650,000 to Capital Projects Fund (40.1) for the installation of portable buildings at Cloud Preschool. In 2016-17 \$1.2 million was transferred from Fund 25.0 to the Measure S Project Fund (21.1) for R.D. White ORG support. The fund began the current year, with a balance of \$10,185,256 and has received income of \$580,841 through January 31, 2018. It is projected that income for the fiscal year will be approximately \$1 million.

### State Building Fund (35.0)

In 2009-10 and 2010-11, the State Allocation Board approved the disbursement of funds for Glendale High School project and Crescenta Valley High School appeal, Columbus Elementary School Project, Hoover High School Project, and Roosevelt Middle School Project. These funds were transferred to Fund 40.1. In 2012-13, \$4.3 million was received and transferred to the Measure S Fund for the Keppel ORG Project. This fund was established to account for revenue and expenditures associated with those renovations, modernization, and new construction projects partially funded from State bond funds. In 2016-17, \$145,179 was transferred from this fund to Fund 21.1. As of January 31, 2018, this fund had a cash balance of \$735.55.

#### Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board, deposited into Fund 35, and then transferred to Fund 40.1. In 2009-10, 2010-11, and 2011-12 this fund was utilized to assist with the construction payments for the Roosevelt Middle School, Glendale High School, and other projects. This is the fund that was utilized for Measure S construction projects in 2011-12, as a bridge until G.O. bond funds became available. In 2012-13, \$4.4 million was transferred to the Measure S Fund for the Hoover Project, and in 2013-14, \$11.5 million was transferred to the Measure S Fund for general support. In 2015-16, \$0.65 million was transferred from the Developer Fee Fund (25.0) for Cloud Preschool, and \$1.25 million from the Unrestricted General Fund. In 2016-17, Proposition 39 funds were spent on energy efficiency projects in the District. As of January 31, 2018, the fund's cash balance is \$20,945,124.

#### Nutrition Service Capital Outlay Fund (40.2)

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. As of January 31, 2018, the fund's cash balance is \$1,183,753.

#### Debt Service Fund (56.0)

The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COPs); the annual payment was approximately \$1.3 million. Given Measure S paid off this loan, this reserve can now be utilized by the District for major "one-time" expenditures, i.e. new textbook adoptions. In 2015-16 and 2016-17 school years, a solvency transfer totaling \$2.9 million was utilized to continue funding the Common Core State Standards with curriculum development. As of January 31, 2018, this fund has a current cash balance of \$12,683,056.

#### Self Insured Health Insurance (67.0)

The only revenues are the premiums for the dental and vision insurance plans that are offered to employees and interest earnings. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then an offsetting transfer is made to the revenue account in self-insured fund. In 2012-13, the District transferred from the ASCIP JPA to ASCIG JPA for dental insurance. Due to GUSD leaving the ASCIP JPA the District received an equity distribution from ASCIP of \$1.18 million. The cost of the claims and transfers to the third party administrator are the only expense in this fund. Additionally, for the 2017-18 school year, the District "carved-out" the pharmaceutical services from the incumbent healthcare provider and is now self-funded, based on the decision and recommendation of the District's Benefits Committee. Pharmaceutical services are administered by MedImpact. Expenses and revenues of this program are allocated the same way as the vision and dental insurance plans. The initial budget to fund this expense is \$5.3 million. As of January 31, 2018, this fund had a cash balance of \$4,673,854.

Workers Compensation Fund (67.1)

This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for “dollar one” coverage in 2017-18 is 2.399% of salaries. The expenditures will include the payment to ASCIP for 2017-18 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses. As of January 31, 2018, the fund had a cash balance of \$2,797,512.

Early Retirement Benefits Fund (67.2)

This fund was established to set aside funds for the GASB 45 liability. In 2014-15, the calculated rate was 1.684%. However, to effectively transfer reserves from Fund 67.2 to the Unrestricted General Fund, the rate was lowered, resulting in a transfer of \$1.6 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves. The rates were decreased to 0.909% and 0.094%, respectively. In 2015-16, the rate was 1.344% with no decrease. In 2016-17, the rate is 1.298% with no decrease. In 2017-18, the rate has remained the same, 1.298%. As of January 31, 2018, this fund had a cash balance of \$273,772.

McLennan Trust and Other Scholarships (73.0)

This fund’s primary source funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships. As of January 31, 2018, this fund had a cash balance of \$339,214.

**2017-18 Second Interim  
Multi-Year Budget Assumptions (as of 02/22/2018)**

Attachment A

Category	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Local Control Funding Formula</b>						
- Projected Net District LCFF Revenue Increase	\$9,959,236					
Adopted Budget 2017-18 (June 2017)		\$6,779,517	\$8,816,639	\$7,077,877	\$9,294,995	\$0
State Budget Adoption		\$6,868,268	\$8,309,799	\$6,933,394	\$10,051,466	\$0
First Interim		\$7,410,833	\$7,719,429	\$6,750,439	\$10,282,226	\$0
Second Interim		\$7,619,304	\$12,422,911	\$6,396,061	\$7,701,368	\$7,769,786
- Revenue Net Percentage Increase	5.27%	2.29%	5.48%	2.42%	2.74%	3.12%
- Projected Increase In Funding Per ADA	\$427	\$195	\$479	\$223	\$258	\$303
- Total LCFF Funding Per ADA	\$8,538	\$8,733	\$9,212	\$9,435	\$9,693	\$9,996
<b>- Factors Utilized In Revenue Calculations</b>						
Unduplicated Percentage	54.69%					
Adopted Budget 2017-18 (June 2017)		54.78%	54.20%	54.14%	53.94%	53.94%
State Budget Adoption		54.78%	54.20%	54.14%	53.94%	53.94%
First Interim		54.26%	54.20%	54.14%	53.94%	53.94%
Second Interim		54.26%	54.20%	54.14%	53.94%	53.80%
Cost of Living Adjustment (COLA)	0.00%					
Adopted Budget 2017-18 (June 2017)		1.56%	2.15%	2.35%	2.57%	0.00%
State Budget Adoption		1.56%	2.15%	2.35%	2.57%	0.00%
First Interim		1.56%	2.15%	2.35%	2.57%	0.00%
Second Interim		1.56%	2.51%	2.41%	2.80%	3.17%
Gap Funding	56.08%					
Adopted Budget 2017-18 (June 2017)		43.97%	71.53%	73.51%	100.00%	100.00%
State Budget Adoption		43.19%	66.12%	64.92%	100.00%	100.00%
First Interim		43.19%	66.12%	64.92%	100.00%	100.00%
Second Interim		44.97%	100.00%	100.00%	100.00%	100.00%
Revenue ADA (Funded)	25,152					
Adopted Budget 2017-18 (June 2017)		25,386	25,487	25,563	25,676	25,676
State Budget Adoption		25,386	25,487	25,563	25,676	25,676
First Interim		25,462	25,487	25,563	25,676	25,676
Second Interim		25,462	25,487	25,563	25,676	25,676
Enrollment	26,075					
Adopted Budget 2017-18 (June 2017)		26,163	26,268	26,346	26,462	26,462
State Budget Adoption		26,163	26,268	26,346	26,462	26,462
First Interim		26,242	26,268	26,346	26,462	26,462
Second Interim		26,163	26,268	26,346	26,462	26,462
Unduplicated Count - Enrollment	14,117					
Adopted Budget 2017-18 (June 2017)		14,217	14,217	14,217	14,217	14,217
State Budget Adoption		14,217	14,217	14,217	14,217	14,217
First Interim		14,217	14,217	14,217	14,217	14,217
Second Interim		14,217	14,217	14,217	14,217	14,217
<b>EMPLOYEE BENEFITS</b>						
- STRS Rates	12.580%	14.430%	16.280%	18.130%	19.100%	19.100%
- PERS Rates	13.888%	15.531%	18.100%	20.800%	23.800%	25.200%
- Workers Compensation	2.743%	2.399%	2.399%	2.399%	2.399%	2.399%
- Retiree Benefits	1.298%	1.298%	1.298%	1.298%	1.298%	1.298%
Utilizing Fund #67.1 Balance	---	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$1,788,668	\$1,548,460	\$3,376,068	\$3,376,068	\$3,376,068	\$3,376,068
<b>"SOLVENCY" TRANSFERS</b>						
- Early Retirement Benefit Fund #67.2	\$0	\$0	\$0	\$0	\$0	\$0
- Debt Service Fund #56.0 (for CCSS Program)	\$1,481,351	\$0	\$0	\$0	\$0	\$0

**Budget Adjustment Impact on Unrestricted General Fund Ending Balance  
2017-18 Second Interim  
GOVERNOR'S 2018-19 JANUARY PROPOSALS REFLECTED**

Major Changes	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Adopted Budget 2017-18 Ending Balance</b>	\$ 44,287,391	\$ 37,427,333	\$ 31,163,960	\$ 23,414,341	\$ 16,604,943	\$ 3,355,110
<b>Adjustment For Actual 2016-17 Ending Balance</b>	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219
<b>Revised 2017-18 Ending Balance Reflecting Actuals Adjustment</b>	\$ 47,212,610	\$ 40,352,552	\$ 34,089,179	\$ 26,339,560	\$ 19,530,162	\$ 6,280,329
<b>Initial July Adjustments (After Governor Signed State Budget)</b>						
Revised LCFF Funding Variables		\$ (105,148)	\$ (611,988)	\$ (756,471)	\$ -	\$ -
2017-18 One-Time State Discretionary Funding At \$146 per ADA		\$ 3,668,688				
<b>First Interim Adjustments</b>						
Revised LCFF Funding Variables		\$ 542,565	\$ (47,805)	\$ (230,760)	\$ -	\$ -
Computer Laptop Purchases (Funded by State Discretionary Funding above)		\$ (1,222,896)	\$ (1,222,896)	\$ (1,222,896)		
Appropriate Carry-Over		\$ (3,152,967)				
Additional Mandated Block Grant Income		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Public Surplus Auctions Income		\$ 3,996				
Misc. Income		\$ 409				
<b>Second Interim Adjustments DRAFT</b>						
Revised LCFF Funding Variables		\$ 208,471	\$ 4,911,953	\$ 4,557,575	\$ 1,976,717	\$ 9,746,503
2018-19 One-Time State Discretionary Funding At \$295 per ADA			\$ 7,250,000			
Misc. Income		\$ 2,500				
<b>SCENARIO OF A TBD% SALARY INCREASE RETRO 2016-17 (Overtime)</b>						
Certificated Cost of a TBD% Salary Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Cost of a TBD% Salary Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Cost of a TBD% Salary Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SCENARIO OF A TBD% SALARY INCREASE For 2017-18 (Ongoing)</b>						
Certificated Cost of a TBD% Salary Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Cost of a TBD% Salary Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Cost of a TBD% Salary Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SCENARIO OF A TBD% SALARY INCREASE For 2018-19 (Ongoing)</b>						
Certificated Cost of a TBD% Salary Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Cost of a TBD% Salary Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Cost of a TBD% Salary Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Current Year Impact</b>	\$ -	\$ (14,382)	\$ 10,319,264	\$ 2,387,448	\$ 2,016,717	\$ 9,786,503
<b>Cumulative Impact to Ending Balance</b>	\$ -	\$ (14,382)	\$ 10,304,882	\$ 12,692,330	\$ 14,709,047	\$ 24,495,550
<b>Adjusted Ending Balance Projection</b>	\$ 47,212,610	\$ 40,338,170	\$ 44,394,061	\$ 39,031,890	\$ 34,239,209	\$ 30,775,879
<b>Designated and Restricted Portion:</b>						
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 77,474	\$ 77,474	\$ 77,474	\$ 77,474	\$ 77,474	\$ 77,474
Prepaid Expenditures	\$ 888,655	\$ 453,078	\$ -	\$ -	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties	\$ 8,442,375	\$ 8,603,136	\$ 8,559,060	\$ 8,818,014	\$ 9,034,682	\$ 9,228,383
Reserve For Future LACOE System Charges	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Reserve LCFF Net Income Growth less STRS/PERS/Special Education Increases	\$ -	\$ -	\$ 8,003,959	\$ 17,832,249	\$ 31,636,170	\$ 51,202,977
Reserve for Carry-Overs, MAA, Board Elections	\$ 5,049,878	\$ 1,896,911	\$ 1,896,911	\$ 1,896,911	\$ 1,896,911	\$ 1,896,911
Reserve for One-Time 2017-18 Discretionary Funding	\$ -	\$ 2,445,792	\$ 1,222,896	\$ -	\$ -	\$ -
Reserve for One-Time 2018-19 Discretionary Funding	\$ -	\$ -	\$ 7,250,000	\$ 7,250,000	\$ 7,250,000	\$ 7,250,000
<b>Adjusted Balance in Excess of Assigned And 3% Reserve</b>	\$ 31,284,228	\$ 25,391,779	\$ 15,913,761	\$ 1,687,242	\$ (17,126,028)	\$ (40,349,866)

Glendale USD

Possible Budget Reductions 2017-18 and 2018-19

	Estimated Reduction 2017-2018	Estimated Reduction 2018-2019	Reduction %	Comments	LCAP
Review use of outside services and retired certificated staff	50,000	50,000			
Identify areas for Special Education reductions	0	240,000	2%	Aides, Reduce number of students identified- cost to GF \$58,063,642	#1
Approve conferences based on purpose and alignment to LCAP	50,000	Maintain	20%	Limit out of state conferences to those necessary for LCAP or Grants	#1, #3
Reduce sub days for Professional Development	100,000	20,000	10%	Common release days PD outside of school day,PBIS days	#1, #4
Professional Development (Secondary Ed. Serv.) - 5 Teacher Specialist/Learning Leaders/6th period Savings (most savings already in the Multi-Year-Plan)	100,000	Maintain			
Teacher Attrition/Realloc/etc. (retirement savings already included in budget)	0	1,000,000			
FLAG in 17-18 reduction	175,000	0			
3 Positions Added - Foster/Homeless, Social Worker and Armenian FLAG	(375,000)	Maintain			
Various Principal Additional Assignment Savings	15,500	10,000			
H&W rates lower than budgeted - Medimpact Pharm carve-out	1,595,502	0			
H&W rates higher/lower than budgeted - information in May 2018		0			
Examine cost of 3rd party contracts	250,000	50,000	1%	ready, PBIS LACOE Contract	#1, #4
Reduce cost of Transportation (SPED and Clark)	0	450,000	10%	Charge on sliding scale or get a community sponsors for Clark ; Develop a minimum distance	#3
Reduce cost of FASO vehicle fleet	0	20,000			
Increase communication with parents by means other than paper	10,000	Maintain			#6
Reduce overtime for classified management position	15,000	10,000	25%	Reduce number of false alarms	#7
Review administrative staffing level	0	400,000			
Review classified staffing level	200,000	600,000	5%		#7
Reduction of costs for Meals/snacks at meetings	20,000	Maintain	20%		
Close Elementary and Middle school total for one week in the summer	7,000	0	100%	Possible Utility savings for one week or closure in July (GWPP, Edison, GAS) (total monthly cost/4)	NA
Have summer school at less sites	30,000	0	100%	CVW (Total monthly cost /8) Possible Utility savings for having summer school at one site (GWPP, Edison, GAS) calculated based on average cost for 4 MS and 4 HS for 5 weeks (There could be additional savings/cost depending	NA
Copier/printer equipment and service	50,000	125,000	10%	Go digital	NA
Accelerated Reader Subscription	64,213	Maintain			
Software Subscriptions	0	50,000			
District office supplies	70,000	25,000	10%	Use Tech-eliminate paper	NA
Independent Study for all students out for 5 days or more	10,000	Maintain			#1
Increase ADA percentage by .5% (2016-17 final ADA was 96.4%)	1,423,563	Maintain		Increase average daily attendance by .5%	#3
Increase enrollment (net +50 students - over 2017-18 for 2018-19)	1,380,983	435,000			
Increase lease revenue - through possible building exchange transaction?	0	200,000			
LCFF on-going funding improvement - January and May 2018 Gov. Budget	0	0			
Use of one-time revenue/current reserves	0	1,000,000			
Raise fees for facility usage by community groups	15,000	Maintain	10%	for profit entities	NA
Increase E-waste rebates by including community E-waste	5,000	Maintain			NA
May Revise Improvement	2,000,000	0			
Commodity recycling-Cardboard	5,000	Maintain			NA
<b>Total</b>	<b>7,266,761</b>	<b>4,685,000</b>			

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: X *[Signature]*  
District Superintendent or Designee

Date: 3.6.18

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

To the County Superintendent of Schools:

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

Meeting Date: March 06, 2018

Signed: X *[Signature]*  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

X **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: Craig Larimer

Telephone: (818)241-3111 ext. 1349

Title: Financial Analyst

E-mail: CLarimer@gusd.net

**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	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	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	221,709,082.00	221,603,934.00	117,949,780.13	222,354,970.00	751,036.00	0.3%
2) Federal Revenue		8100-8299	200,000.00	200,000.00	163,215.49	200,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,611,888.00	8,323,696.00	3,846,783.50	8,323,696.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,548,427.00	4,741,859.00	3,151,568.22	4,741,859.00	0.00	0.0%
5) TOTAL, REVENUES			231,069,397.00	234,869,489.00	125,111,347.34	235,620,525.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	101,322,425.00	101,712,967.00	45,243,248.10	101,712,967.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,029,654.00	24,313,730.00	11,580,122.62	24,313,730.00	0.00	0.0%
3) Employee Benefits		3000-3999	53,588,969.00	53,540,262.00	22,664,952.23	53,540,262.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,482,590.00	6,036,062.00	4,176,693.01	6,036,062.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,065,512.00	17,396,741.00	9,699,380.22	17,546,914.00	(150,173.00)	-0.9%
6) Capital Outlay		6000-6999	81,592.00	138,489.00	57,929.90	138,489.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	409,569.00	409,569.00	199,837.68	409,569.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,089,519.00)	(1,089,519.00)	0.00	(1,239,692.00)	150,173.00	-13.8%
9) TOTAL, EXPENDITURES			197,890,792.00	202,458,301.00	93,622,163.76	202,458,301.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			33,178,605.00	32,411,188.00	31,489,183.58	33,162,224.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,015,000.00	1,015,000.00	0.00	1,015,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(39,023,663.00)	(39,021,663.00)	(8,729,771.13)	(39,021,663.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,038,663.00)	(40,036,663.00)	(8,729,771.13)	(40,036,663.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,860,058.00)	(7,625,475.00)	22,759,412.45	(6,874,439.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,212,608.73	47,212,608.73		47,212,608.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,212,608.73	47,212,608.73		47,212,608.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,212,608.73	47,212,608.73		47,212,608.73		
2) Ending Balance, June 30 (E + F1e)			40,352,550.73	39,587,133.73		40,338,169.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	77,474.00	77,474.00		77,474.00		
Prepaid Expenditures		9713	453,077.00	453,077.00		453,077.00		
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	6,449,878.00	5,742,703.00		5,742,703.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,272,667.00	8,603,136.00		8,603,136.00		
Unassigned/Unappropriated Amount		9790	25,029,454.73	24,640,743.73		25,391,779.73		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	123,647,850.00	123,542,702.00	67,362,931.00	124,293,738.00	751,036.00	0.6%
Education Protection Account State Aid - Current Year		8012	32,620,881.00	32,620,881.00	15,871,028.00	32,620,881.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	339,849.00	339,849.00	167,394.21	339,849.00	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	4,571.91	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	50,199,418.00	50,199,418.00	27,697,172.15	50,199,418.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,337,608.00	1,337,608.00	1,466,630.09	1,337,608.00	0.00	0.0%
Prior Years' Taxes		8043	930,669.00	930,669.00	1,317,909.21	930,669.00	0.00	0.0%
Supplemental Taxes		8044	959,805.00	959,805.00	577,223.35	959,805.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	10,263,343.00	10,263,343.00	477,570.01	10,263,343.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,409,659.00	1,409,659.00	2,978,089.72	1,409,659.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	29,260.48	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%
<b>Subtotal, LCFF Sources</b>			<b>221,709,082.00</b>	<b>221,603,934.00</b>	<b>117,949,780.13</b>	<b>222,354,970.00</b>	<b>751,036.00</b>	<b>0.3%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>221,709,082.00</b>	<b>221,603,934.00</b>	<b>117,949,780.13</b>	<b>222,354,970.00</b>	<b>751,036.00</b>	<b>0.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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						
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	200,000.00	200,000.00	163,215.49	200,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>163,215.49</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	940,000.00	4,648,688.00	2,216,591.00	4,648,688.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,621,888.00	3,625,008.00	1,534,073.86	3,625,008.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	50,000.00	50,000.00	96,118.64	50,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,611,888.00</b>	<b>8,323,696.00</b>	<b>3,846,783.50</b>	<b>8,323,696.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,015,000.00	1,015,000.00	1,305,507.40	1,015,000.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,783,827.00	1,783,827.00	1,052,570.51	1,783,827.00	0.00	0.0%
Interest		8660	636,000.00	636,000.00	237,850.83	636,000.00	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	558,000.00	615,563.00	140,013.85	615,563.00	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	555,600.00	691,469.00	415,625.63	691,469.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,548,427.00</b>	<b>4,741,859.00</b>	<b>3,151,568.22</b>	<b>4,741,859.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>231,069,397.00</b>	<b>234,869,489.00</b>	<b>125,111,347.34</b>	<b>235,620,525.00</b>	<b>751,036.00</b>	<b>0.3%</b>

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	88,919,961.00	89,313,678.00	38,984,299.24	89,313,678.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,188,356.00	3,188,356.00	1,618,477.35	3,188,356.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,188,241.00	9,185,066.00	4,626,970.31	9,185,066.00	0.00	0.0%
Other Certificated Salaries		1900	25,867.00	25,867.00	13,501.20	25,867.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			101,322,425.00	101,712,967.00	45,243,248.10	101,712,967.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,274,097.00	3,272,719.00	1,536,636.84	3,272,719.00	0.00	0.0%
Classified Support Salaries		2200	7,755,157.00	7,761,105.00	3,889,903.99	7,761,105.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,195,240.00	2,195,286.00	1,100,636.91	2,195,286.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,050,766.00	8,120,190.00	3,975,522.17	8,120,190.00	0.00	0.0%
Other Classified Salaries		2900	2,754,394.00	2,964,430.00	1,077,422.71	2,964,430.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			24,029,654.00	24,313,730.00	11,580,122.62	24,313,730.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	14,502,005.00	14,519,405.00	6,385,098.29	14,519,405.00	0.00	0.0%
PERS		3201-3202	3,552,040.00	3,595,320.00	1,681,547.82	3,595,320.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,378,800.00	3,408,533.00	1,622,091.41	3,408,533.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	26,628,035.00	26,498,786.00	10,206,407.11	26,498,786.00	0.00	0.0%
Unemployment Insurance		3501-3502	63,025.00	63,569.00	28,583.09	63,569.00	0.00	0.0%
Workers' Compensation		3601-3602	3,024,590.00	3,035,010.00	1,363,269.20	3,035,010.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,650,498.00	1,652,030.00	594,753.05	1,652,030.00	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	789,976.00	767,609.00	783,202.26	767,609.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			53,588,969.00	53,540,262.00	22,664,952.23	53,540,262.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	349,988.00	1,349,840.00	2,257,777.63	1,349,840.00	0.00	0.0%
Books and Other Reference Materials		4200	46,697.00	88,171.00	34,143.09	88,171.00	0.00	0.0%
Materials and Supplies		4300	2,456,685.00	3,299,595.00	1,417,597.56	3,299,595.00	0.00	0.0%
Noncapitalized Equipment		4400	629,220.00	1,298,456.00	467,174.73	1,298,456.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,482,590.00	6,036,062.00	4,176,693.01	6,036,062.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	5,735,520.00	5,527,520.00	77,483.71	5,527,520.00	0.00	0.0%
Travel and Conferences		5200	210,454.00	275,368.00	111,533.85	275,368.00	0.00	0.0%
Dues and Memberships		5300	67,373.00	69,723.00	51,556.57	69,723.00	0.00	0.0%
Insurance		5400-5450	1,000,000.00	1,000,732.00	1,000,585.00	1,000,732.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,948,214.00	4,948,214.00	2,860,878.06	4,948,214.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	680,674.00	1,926,913.00	282,527.01	1,926,913.00	0.00	0.0%
Transfers of Direct Costs		5710	(950,877.00)	(950,877.00)	(89,614.12)	(953,465.00)	2,588.00	-0.3%
Transfers of Direct Costs - Interfund		5750	(121,174.00)	(121,174.00)	(22,129.90)	(121,174.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,473,143.00	3,698,037.00	5,111,667.18	3,850,798.00	(152,761.00)	-4.1%
Communications		5900	1,022,185.00	1,022,285.00	314,892.66	1,022,285.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			16,065,512.00	17,396,741.00	9,699,380.22	17,546,914.00	(150,173.00)	-0.9%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	57,592.00	60,034.00	43,931.26	60,034.00	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	24,000.00	78,455.00	13,998.64	78,455.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>81,592.00</b>	<b>138,489.00</b>	<b>57,929.90</b>	<b>138,489.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	213,570.00	213,570.00	3,837.68	213,570.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	52,081.00	52,081.00	52,081.46	52,081.00	0.00	0.0%
Other Debt Service - Principal		7439	143,918.00	143,918.00	143,918.54	143,918.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>409,569.00</b>	<b>409,569.00</b>	<b>199,837.68</b>	<b>409,569.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(688,519.00)	(688,519.00)	0.00	(838,692.00)	150,173.00	-21.8%
Transfers of Indirect Costs - Interfund		7350	(401,000.00)	(401,000.00)	0.00	(401,000.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,089,519.00)</b>	<b>(1,089,519.00)</b>	<b>0.00</b>	<b>(1,239,692.00)</b>	<b>150,173.00</b>	<b>-13.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>197,890,792.00</b>	<b>202,458,301.00</b>	<b>93,622,163.76</b>	<b>202,458,301.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,015,000.00	1,015,000.00	0.00	1,015,000.00	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,015,000.00</b>	<b>1,015,000.00</b>	<b>0.00</b>	<b>1,015,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(39,023,663.00)	(39,021,663.00)	(8,729,771.13)	(39,021,663.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(39,023,663.00)</b>	<b>(39,021,663.00)</b>	<b>(8,729,771.13)</b>	<b>(39,021,663.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(40,038,663.00)</b>	<b>(40,036,663.00)</b>	<b>(8,729,771.13)</b>	<b>(40,036,663.00)</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,994,032.00	16,949,933.00	3,328,160.84	16,949,933.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,519,936.00	18,069,471.00	15,503,761.17	18,069,471.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,312,143.00	9,144,370.00	9,314,774.78	9,144,370.00	0.00	0.0%
5) TOTAL, REVENUES			37,826,111.00	44,163,774.00	28,146,696.79	44,163,774.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	23,640,798.00	24,956,989.00	11,049,547.20	24,956,989.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,185,545.00	17,106,624.00	7,443,933.45	17,106,624.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,076,482.00	17,380,340.00	7,326,550.39	17,380,340.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,465,219.00	6,373,069.00	3,961,355.92	6,373,069.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,329,688.00	15,061,542.00	5,935,967.61	15,061,542.00	0.00	0.0%
6) Capital Outlay		6000-6999	74,750.00	191,867.00	348,483.00	191,867.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	530,000.00	530,000.00	0.00	530,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	688,519.00	838,692.00	0.00	838,692.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,991,001.00	82,439,123.00	36,065,837.57	82,439,123.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,164,890.00)	(38,275,349.00)	(7,919,140.78)	(38,275,349.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	858,773.00	858,773.00	0.00	858,773.00	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	39,023,663.00	39,021,663.00	8,729,771.13	39,021,663.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,164,890.00	38,162,890.00	8,729,771.13	38,162,890.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(112,459.00)	810,630.35	(112,459.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,642,314.67	10,642,314.67		10,642,314.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,642,314.67	10,642,314.67		10,642,314.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,642,314.67	10,642,314.67		10,642,314.67		
2) Ending Balance, June 30 (E + F1e)			10,642,314.67	10,529,855.67		10,529,855.67		
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	308,404.00	308,404.00		308,404.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			10,333,910.67	10,221,451.67		10,221,451.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,330,979.00	4,330,979.00	1,226.49	4,330,979.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,077,290.00	1,106,604.00	16,173.70	1,106,604.00	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	4,588,110.00	7,150,423.00	1,833,060.97	7,150,423.00	0.00	0.0%
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	666,170.00	1,062,504.00	368,310.22	1,062,504.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	180,902.00	204,001.00	72,049.26	204,001.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	555,800.00	1,184,068.00	217,710.95	1,184,068.00	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	42,791.80	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	11,891.00	11,891.00	33,664.26	11,891.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,582,890.00	1,899,463.00	743,173.19	1,899,463.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,994,032.00</b>	<b>16,949,933.00</b>	<b>3,328,160.84</b>	<b>16,949,933.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	12,985,024.00	12,985,024.00	7,151,667.00	12,985,024.00	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	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8580	1,131,840.00	1,131,840.00	130,299.93	1,131,840.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,303,474.00	1,303,474.00	766,362.79	1,303,474.00	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	4,236,314.74	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	162,199.00	162,199.00	352,043.67	162,199.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	16,651.00	24,650.00	18,827.20	24,650.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,920,748.00	2,462,284.00	2,848,245.84	2,462,284.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>17,519,936.00</b>	<b>18,069,471.00</b>	<b>15,503,761.17</b>	<b>18,069,471.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	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	929.78	0.00	0.00	0.0%
Food Service Sales								
		8634	0.00	988.00	43,477.99	988.00	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	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	6,008,003.00	6,008,003.00	5,624,370.13	6,008,003.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm								
		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	384,140.00	2,215,379.00	3,645,996.88	2,215,379.00	0.00	0.0%
Tuition								
		8710	550,000.00	550,000.00	0.00	550,000.00	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	370,000.00	370,000.00	0.00	370,000.00	0.00	0.0%
From County Offices								
	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,312,143.00</b>	<b>9,144,370.00</b>	<b>9,314,774.78</b>	<b>9,144,370.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>37,826,111.00</b>	<b>44,163,774.00</b>	<b>28,146,696.79</b>	<b>44,163,774.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	18,397,256.00	19,608,900.00	8,654,566.13	19,608,900.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,397,568.00	3,717,262.00	1,551,380.88	3,717,262.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,845,974.00	1,630,827.00	843,600.19	1,630,827.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>23,640,798.00</b>	<b>24,956,989.00</b>	<b>11,049,547.20</b>	<b>24,956,989.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,501,684.00	9,574,836.00	3,923,346.28	9,574,836.00	0.00	0.0%
Classified Support Salaries		2200	3,384,833.00	3,392,249.00	1,573,239.45	3,392,249.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	540,129.00	598,718.00	296,007.96	598,718.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,527,185.00	1,383,851.00	697,981.83	1,383,851.00	0.00	0.0%
Other Classified Salaries		2900	2,231,714.00	2,156,970.00	953,357.93	2,156,970.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>17,185,545.00</b>	<b>17,106,624.00</b>	<b>7,443,933.45</b>	<b>17,106,624.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,286,512.00	3,480,994.00	1,511,440.73	3,480,994.00	0.00	0.0%
PERS		3201-3202	2,199,877.00	2,193,676.00	1,052,098.17	2,193,676.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,709,845.00	1,730,114.00	788,847.40	1,730,114.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,337,975.00	8,382,195.00	3,313,892.14	8,382,195.00	0.00	0.0%
Unemployment Insurance		3501-3502	20,415.00	21,915.00	9,445.47	21,915.00	0.00	0.0%
Workers' Compensation		3601-3602	979,429.00	1,010,596.00	443,684.78	1,010,596.00	0.00	0.0%
OPEB, Allocated		3701-3702	529,938.00	548,359.00	194,656.70	548,359.00	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	12,491.00	12,491.00	12,485.00	12,491.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>17,076,482.00</b>	<b>17,380,340.00</b>	<b>7,326,550.39</b>	<b>17,380,340.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	222,437.00	230,715.00	1,810,779.81	230,715.00	0.00	0.0%
Books and Other Reference Materials		4200	18,410.00	159,243.00	29,117.05	159,243.00	0.00	0.0%
Materials and Supplies		4300	2,741,357.00	4,272,529.00	1,332,288.44	4,272,529.00	0.00	0.0%
Noncapitalized Equipment		4400	483,015.00	1,710,582.00	789,170.62	1,710,582.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,465,219.00</b>	<b>6,373,069.00</b>	<b>3,961,355.92</b>	<b>6,373,069.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,516,468.00	3,516,468.00	12,112.50	3,516,468.00	0.00	0.0%
Travel and Conferences		5200	209,024.00	643,469.00	214,190.12	643,469.00	0.00	0.0%
Dues and Memberships		5300	7,850.00	11,350.00	145,739.63	11,350.00	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	650,776.00	738,460.00	317,554.68	738,460.00	0.00	0.0%
Transfers of Direct Costs		5710	950,877.00	953,465.00	89,614.12	953,465.00	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	7,958,593.00	9,166,653.00	5,149,436.90	9,166,653.00	0.00	0.0%
Communications		5900	36,100.00	31,677.00	7,319.66	31,677.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,329,688.00</b>	<b>15,061,542.00</b>	<b>5,935,967.61</b>	<b>15,061,542.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	227.00	0.00	227.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,750.00	88,953.00	31,914.15	88,953.00	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	46,000.00	102,687.00	316,568.85	102,687.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>74,750.00</b>	<b>191,867.00</b>	<b>348,483.00</b>	<b>191,867.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	530,000.00	530,000.00	0.00	530,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>530,000.00</b>	<b>530,000.00</b>	<b>0.00</b>	<b>530,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	688,519.00	838,692.00	0.00	838,692.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>688,519.00</b>	<b>838,692.00</b>	<b>0.00</b>	<b>838,692.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>75,991,001.00</b>	<b>82,439,123.00</b>	<b>36,065,837.57</b>	<b>82,439,123.00</b>	<b>0.00</b>	<b>0.0%</b>



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/E) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	858,773.00	858,773.00	0.00	858,773.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>858,773.00</b>	<b>858,773.00</b>	<b>0.00</b>	<b>858,773.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	39,023,663.00	39,021,663.00	8,729,771.13	39,021,663.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>39,023,663.00</b>	<b>39,021,663.00</b>	<b>8,729,771.13</b>	<b>39,021,663.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>38,164,890.00</b>	<b>38,162,890.00</b>	<b>8,729,771.13</b>	<b>38,162,890.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	221,709,082.00	221,603,934.00	117,949,780.13	222,354,970.00	751,036.00	0.3%
2) Federal Revenue		8100-8299	13,194,032.00	17,149,933.00	3,491,376.33	17,149,933.00	0.00	0.0%
3) Other State Revenue		8300-8599	22,131,824.00	26,393,167.00	19,350,544.67	26,393,167.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,860,570.00	13,886,229.00	12,466,343.00	13,886,229.00	0.00	0.0%
5) TOTAL, REVENUES			268,895,508.00	279,033,263.00	153,258,044.13	279,784,299.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	124,963,223.00	126,669,956.00	56,292,795.30	126,669,956.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,215,199.00	41,420,354.00	19,024,056.07	41,420,354.00	0.00	0.0%
3) Employee Benefits		3000-3999	70,665,451.00	70,920,602.00	29,991,502.62	70,920,602.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,947,809.00	12,409,131.00	8,138,048.93	12,409,131.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,395,200.00	32,458,283.00	15,635,347.83	32,608,456.00	(150,173.00)	-0.5%
6) Capital Outlay		6000-6999	156,342.00	330,356.00	406,412.90	330,356.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	939,569.00	939,569.00	199,837.68	939,569.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(401,000.00)	(250,827.00)	0.00	(401,000.00)	150,173.00	-59.9%
9) TOTAL, EXPENDITURES			273,881,793.00	284,897,424.00	129,688,001.33	284,897,424.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(4,986,285.00)	(5,864,161.00)	23,570,042.80	(5,113,125.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,873,773.00	1,873,773.00	0.00	1,873,773.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,873,773.00)	(1,873,773.00)	0.00	(1,873,773.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,860,058.00)	(7,737,934.00)	23,570,042.80	(6,986,898.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	57,854,923.40	57,854,923.40		57,854,923.40	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)			57,854,923.40	57,854,923.40		57,854,923.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,854,923.40	57,854,923.40		57,854,923.40		
2) Ending Balance, June 30 (E + F1e)			50,994,865.40	50,116,989.40		50,868,025.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	77,474.00	77,474.00		77,474.00		
Prepaid Expenditures		9713	761,481.00	761,481.00		761,481.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			10,333,910.67	10,221,451.67		10,221,451.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,449,878.00	5,742,703.00		5,742,703.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,272,867.00	8,603,136.00		8,603,136.00		
Unassigned/Unappropriated Amount		9790	25,029,454.73	24,640,743.73		25,391,779.73		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	123,647,850.00	123,542,702.00	67,362,931.00	124,293,738.00	751,036.00	0.6%
Education Protection Account State Aid - Current Year		8012	32,620,881.00	32,620,881.00	15,871,028.00	32,620,881.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	339,849.00	339,849.00	167,394.21	339,849.00	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	4,571.91	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	50,199,418.00	50,199,418.00	27,697,172.15	50,199,418.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,337,608.00	1,337,608.00	1,466,630.09	1,337,608.00	0.00	0.0%
Prior Years' Taxes		8043	930,669.00	930,669.00	1,317,909.21	930,669.00	0.00	0.0%
Supplemental Taxes		8044	959,805.00	959,805.00	577,223.35	959,805.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	10,263,343.00	10,263,343.00	477,570.01	10,263,343.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,409,659.00	1,409,659.00	2,978,089.72	1,409,659.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	29,260.48	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%
<b>Subtotal, LCFF Sources</b>			<b>221,709,082.00</b>	<b>221,603,934.00</b>	<b>117,949,780.13</b>	<b>222,354,970.00</b>	<b>751,036.00</b>	<b>0.3%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>221,709,082.00</b>	<b>221,603,934.00</b>	<b>117,949,780.13</b>	<b>222,354,970.00</b>	<b>751,036.00</b>	<b>0.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,330,979.00	4,330,979.00	1,226.49	4,330,979.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,077,290.00	1,106,604.00	16,173.70	1,106,604.00	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	4,588,110.00	7,150,423.00	1,833,060.97	7,150,423.00	0.00	0.0%
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	666,170.00	1,062,504.00	368,310.22	1,062,504.00	0.00	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	180,902.00	204,001.00	72,049.26	204,001.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	555,800.00	1,184,068.00	217,710.95	1,184,068.00	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%
	3012-3020, 3030-3199, 4036-4126, 5510							
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	42,791.80	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	11,891.00	11,891.00	33,664.26	11,891.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,782,890.00	2,099,463.00	906,388.68	2,099,463.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,194,032.00</b>	<b>17,149,933.00</b>	<b>3,491,376.33</b>	<b>17,149,933.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	12,985,024.00	12,985,024.00	7,151,667.00	12,985,024.00	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	940,000.00	4,648,688.00	2,216,591.00	4,648,688.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	4,753,728.00	4,756,848.00	1,664,373.79	4,756,848.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,303,474.00	1,303,474.00	766,362.79	1,303,474.00	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	4,236,314.74	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	162,199.00	162,199.00	352,043.67	162,199.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	16,651.00	24,650.00	18,827.20	24,650.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,970,748.00	2,512,284.00	2,944,364.48	2,512,284.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>22,131,824.00</b>	<b>26,393,167.00</b>	<b>19,350,544.67</b>	<b>26,393,167.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,015,000.00	1,015,000.00	1,305,507.40	1,015,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	929.78	0.00	0.00	0.0%
Food Service Sales		8634	0.00	988.00	43,477.99	988.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,783,827.00	1,783,827.00	1,052,570.51	1,783,827.00	0.00	0.0%
Interest		8660	636,000.00	636,000.00	237,850.83	636,000.00	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	6,566,003.00	6,623,566.00	5,764,383.98	6,623,566.00	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	939,740.00	2,906,848.00	4,061,622.51	2,906,848.00	0.00	0.0%
Tuition		8710	550,000.00	550,000.00	0.00	550,000.00	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	370,000.00	370,000.00	0.00	370,000.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,860,570.00</b>	<b>13,886,229.00</b>	<b>12,466,343.00</b>	<b>13,886,229.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>268,895,508.00</b>	<b>279,033,263.00</b>	<b>153,258,044.13</b>	<b>279,784,299.00</b>	<b>751,036.00</b>	<b>0.3%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	107,317,217.00	108,922,578.00	47,638,865.37	108,922,578.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	6,585,924.00	6,905,618.00	3,169,858.23	6,905,618.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,034,215.00	10,815,893.00	5,470,570.50	10,815,893.00	0.00	0.0%
Other Certificated Salaries		1900	25,867.00	25,867.00	13,501.20	25,867.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>124,963,223.00</b>	<b>126,669,956.00</b>	<b>56,292,795.30</b>	<b>126,669,956.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	12,775,781.00	12,847,555.00	5,459,983.12	12,847,555.00	0.00	0.0%
Classified Support Salaries		2200	11,139,990.00	11,153,354.00	5,463,143.44	11,153,354.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,735,369.00	2,794,004.00	1,396,644.87	2,794,004.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,577,951.00	9,504,041.00	4,673,504.00	9,504,041.00	0.00	0.0%
Other Classified Salaries		2900	4,986,108.00	5,121,400.00	2,030,780.64	5,121,400.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>41,215,199.00</b>	<b>41,420,354.00</b>	<b>19,024,056.07</b>	<b>41,420,354.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	17,788,517.00	18,000,399.00	7,896,539.02	18,000,399.00	0.00	0.0%
PERS		3201-3202	5,751,917.00	5,788,996.00	2,733,645.99	5,788,996.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,088,645.00	5,138,647.00	2,410,938.81	5,138,647.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	34,966,010.00	34,880,981.00	13,520,299.25	34,880,981.00	0.00	0.0%
Unemployment Insurance		3501-3502	83,440.00	85,484.00	38,028.56	85,484.00	0.00	0.0%
Workers' Compensation		3601-3602	4,004,019.00	4,045,606.00	1,806,953.98	4,045,606.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,180,436.00	2,200,389.00	789,409.75	2,200,389.00	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	802,467.00	780,100.00	795,687.26	780,100.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>70,665,451.00</b>	<b>70,920,602.00</b>	<b>29,991,502.62</b>	<b>70,920,602.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	572,425.00	1,580,555.00	4,068,557.44	1,580,555.00	0.00	0.0%
Books and Other Reference Materials		4200	65,107.00	247,414.00	63,260.14	247,414.00	0.00	0.0%
Materials and Supplies		4300	5,198,042.00	7,572,124.00	2,749,886.00	7,572,124.00	0.00	0.0%
Noncapitalized Equipment		4400	1,112,235.00	3,009,038.00	1,256,345.35	3,009,038.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,947,809.00</b>	<b>12,409,131.00</b>	<b>8,138,048.93</b>	<b>12,409,131.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	9,251,988.00	9,043,988.00	89,596.21	9,043,988.00	0.00	0.0%
Travel and Conferences		5200	419,478.00	918,837.00	325,723.97	918,837.00	0.00	0.0%
Dues and Memberships		5300	75,223.00	81,073.00	197,296.20	81,073.00	0.00	0.0%
Insurance		5400-5450	1,000,000.00	1,000,732.00	1,000,585.00	1,000,732.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,948,214.00	4,948,214.00	2,860,878.06	4,948,214.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,331,450.00	2,665,373.00	600,081.69	2,665,373.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	2,588.00	0.00	0.00	2,588.00	100.0%
Transfers of Direct Costs - Interfund		5750	(121,174.00)	(121,174.00)	(22,129.90)	(121,174.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,431,736.00	12,864,690.00	10,261,104.08	13,017,451.00	(152,761.00)	-1.2%
Communications		5900	1,058,285.00	1,053,962.00	322,212.52	1,053,962.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>29,395,200.00</b>	<b>32,458,283.00</b>	<b>15,635,347.83</b>	<b>32,608,456.00</b>	<b>(150,173.00)</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	227.00	0.00	227.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	86,342.00	148,987.00	75,845.41	148,987.00	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	70,000.00	181,142.00	330,567.49	181,142.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>156,342.00</b>	<b>330,356.00</b>	<b>406,412.90</b>	<b>330,356.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	530,000.00	530,000.00	0.00	530,000.00	0.00	0.0%
Payments to County Offices		7142	213,570.00	213,570.00	3,837.68	213,570.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	52,081.00	52,081.00	52,081.46	52,081.00	0.00	0.0%
Other Debt Service - Principal		7439	143,918.00	143,918.00	143,918.54	143,918.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>939,569.00</b>	<b>939,569.00</b>	<b>199,837.68</b>	<b>939,569.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	150,173.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(401,000.00)	(401,000.00)	0.00	(401,000.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(401,000.00)</b>	<b>(250,827.00)</b>	<b>0.00</b>	<b>(401,000.00)</b>	<b>150,173.00</b>	<b>-59.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>273,881,793.00</b>	<b>284,897,424.00</b>	<b>129,688,001.33</b>	<b>284,897,424.00</b>	<b>0.00</b>	<b>0.0%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,015,000.00	1,015,000.00	0.00	1,015,000.00	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	858,773.00	858,773.00	0.00	858,773.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,873,773.00</b>	<b>1,873,773.00</b>	<b>0.00</b>	<b>1,873,773.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(1,873,773.00)</b>	<b>(1,873,773.00)</b>	<b>0.00</b>	<b>(1,873,773.00)</b>	<b>0.00</b>	<b>0.0%</b>

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
5640	Medi-Cal Billing Option	830,484.79
6264	Educator Effectiveness (15-16)	1,509,162.02
6300	Lottery: Instructional Materials	3,076,524.95
6500	Special Education	149,251.56
6512	Special Ed: Mental Health Services	7,584.50
7338	College Readiness Block Grant	540,590.90
8150	Ongoing & Major Maintenance Account (RM,	2,454,319.74
9010	Other Restricted Local	1,653,533.21
Total, Restricted Balance		<u>10,221,451.67</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,299,882.00	5,299,882.00	134,629.00	5,299,882.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,000.00	11,000.00	6,491.58	11,000.00	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			5,310,882.00	5,310,882.00	141,120.58	5,310,882.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,310,882.00	5,310,882.00	141,120.58	5,310,882.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,310,882.00	5,310,882.00	141,120.58	5,310,882.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		6930-6979	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		6980-6999	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	5,299,882.00	5,299,882.00	134,629.00	5,299,882.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,299,882.00</b>	<b>5,299,882.00</b>	<b>134,629.00</b>	<b>5,299,882.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
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%
Pass-Through Revenues from State Sources		8587	11,000.00	11,000.00	6,491.58	11,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,000.00</b>	<b>11,000.00</b>	<b>6,491.58</b>	<b>11,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,310,882.00</b>	<b>5,310,882.00</b>	<b>141,120.58</b>	<b>5,310,882.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	5,310,882.00	5,310,882.00	141,120.58	5,310,882.00	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%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,310,882.00</b>	<b>5,310,882.00</b>	<b>141,120.58</b>	<b>5,310,882.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,310,882.00</b>	<b>5,310,882.00</b>	<b>141,120.58</b>	<b>5,310,882.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	782,000.00	782,000.00	432,633.48	782,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,701,000.00	2,701,000.00	1,624,899.13	2,701,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,115.00	115,115.00	81,333.00	115,115.00	0.00	0.0%
5) TOTAL, REVENUES			3,598,115.00	3,598,115.00	2,138,665.62	3,598,115.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,674,759.00	1,674,759.00	841,903.88	1,674,759.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,154,441.00	1,154,441.00	574,630.23	1,154,441.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,224,900.00	1,224,900.00	543,979.80	1,224,900.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,305.00	153,305.00	55,858.53	153,305.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,483.00	131,483.00	33,640.57	131,483.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	2,625.36	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	111,000.00	111,000.00	0.00	111,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,449,888.00	4,449,888.00	2,052,838.17	4,449,888.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(851,773.00)	(851,773.00)	86,027.45	(851,773.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	858,773.00	858,773.00	0.00	858,773.00	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			858,773.00	858,773.00	0.00	858,773.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,000.00	7,000.00	86,027.45	7,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	190,633.58	190,633.58		190,633.58	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,633.58	190,633.58		190,633.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,633.58	190,633.58		190,633.58		
2) Ending Balance, June 30 (E + F1e)			197,633.58	197,633.58		197,633.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	39,009.82	39,009.82		39,009.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	782,000.00	782,000.00	432,633.49	782,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>782,000.00</b>	<b>782,000.00</b>	<b>432,633.49</b>	<b>782,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	8105	8590	2,701,000.00	2,701,000.00	1,624,899.13	2,701,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,701,000.00</b>	<b>2,701,000.00</b>	<b>1,624,899.13</b>	<b>2,701,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	960.49	7,000.00	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%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	108,115.00	108,115.00	80,372.51	108,115.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>115,115.00</b>	<b>115,115.00</b>	<b>81,333.00</b>	<b>115,115.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>3,598,115.00</b>	<b>3,598,115.00</b>	<b>2,138,665.62</b>	<b>3,598,115.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,490,824.00	1,490,824.00	750,771.75	1,490,824.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,785.00	3,785.00	0.00	3,785.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	180,150.00	180,150.00	91,131.93	180,150.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,674,759.00</b>	<b>1,674,759.00</b>	<b>841,903.68</b>	<b>1,674,759.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	979,659.00	979,659.00	483,361.89	979,659.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	40,266.00	40,266.00	19,899.97	40,266.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	134,516.00	134,516.00	71,378.57	134,516.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,154,441.00</b>	<b>1,154,441.00</b>	<b>574,630.23</b>	<b>1,154,441.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	212,753.00	212,753.00	109,531.05	212,753.00	0.00	0.0%
PERS		3201-3202	134,951.00	134,951.00	61,908.08	134,951.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	125,026.00	125,026.00	64,300.76	125,026.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	646,155.00	646,155.00	258,168.97	646,155.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,416.00	1,416.00	735.08	1,416.00	0.00	0.0%
Workers' Compensation		3601-3602	67,874.00	67,874.00	34,003.80	67,874.00	0.00	0.0%
OPEB, Allocated		3701-3702	36,725.00	36,725.00	15,332.06	36,725.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,224,900.00</b>	<b>1,224,900.00</b>	<b>543,979.80</b>	<b>1,224,900.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	137,305.00	137,305.00	52,273.33	137,305.00	0.00	0.0%
Noncapitalized Equipment		4400	16,000.00	16,000.00	3,585.20	16,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>153,305.00</b>	<b>153,305.00</b>	<b>55,858.53</b>	<b>153,305.00</b>	<b>0.00</b>	<b>-0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,200.00	15,200.00	8,326.50	15,200.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	2,000.00	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	2,000.00	2,000.00	2,723.83	2,000.00	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	58,083.00	58,083.00	22,129.90	58,083.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	51,800.00	51,800.00	48.82	51,800.00	0.00	0.0%
Communications		5900	2,400.00	2,400.00	411.72	2,400.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>131,483.00</b>	<b>131,483.00</b>	<b>33,640.57</b>	<b>131,483.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,625.36	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>2,625.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	111,000.00	111,000.00	0.00	111,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>111,000.00</b>	<b>111,000.00</b>	<b>0.00</b>	<b>111,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>4,449,888.00</b>	<b>4,449,888.00</b>	<b>2,052,638.17</b>	<b>4,449,888.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	858,773.00	858,773.00	0.00	858,773.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>858,773.00</b>	<b>858,773.00</b>	<b>0.00</b>	<b>858,773.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>858,773.00</b>	<b>858,773.00</b>	<b>0.00</b>	<b>858,773.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2017/18 Projected Year Totals</b>
6130	Child Development: Center-Based Reserve Account	155,069.76
9010	Other Restricted Local	3,554.00
<b>Total, Restricted Balance</b>		<b>158,623.76</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,500,000.00	6,500,000.00	2,489,449.09	6,500,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	520,000.00	520,000.00	177,242.07	520,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,015,800.00	2,018,365.00	1,083,606.89	2,018,365.00	0.00	0.0%
5) TOTAL REVENUES			9,035,800.00	9,038,365.00	3,730,298.15	9,038,365.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,318,483.00	3,318,483.00	1,506,363.96	3,318,483.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,654,629.00	1,654,629.00	681,286.07	1,654,629.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	1,828,543.98	3,951,660.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,650.00	286,650.00	215,352.57	286,650.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	49,095.67	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	290,000.00	290,000.00	0.00	290,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			9,501,422.00	9,501,422.00	4,290,642.25	9,501,422.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(465,622.00)	(463,057.00)	(560,344.10)	(463,057.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8880-8899	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(465,622.00)	(463,057.00)	(560,344.10)	(463,057.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,350,555.09	4,350,555.09		4,350,555.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,350,555.09	4,350,555.09		4,350,555.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,350,555.09	4,350,555.09		4,350,555.09		
2) Ending Balance, June 30 (E + F1e)			3,884,933.09	3,887,498.09		3,887,498.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	90,407.00	90,407.00		90,407.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			363,712.15	365,672.15		365,672.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,430,113.94	3,430,718.94		3,430,718.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	6,500,000.00	6,500,000.00	2,469,449.09	6,500,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,500,000.00</b>	<b>6,500,000.00</b>	<b>2,469,449.09</b>	<b>6,500,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	520,000.00	520,000.00	177,242.07	520,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>520,000.00</b>	<b>520,000.00</b>	<b>177,242.07</b>	<b>520,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,975,800.00	1,977,760.00	1,070,314.39	1,977,760.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	13,018.85	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	605.00	273.75	605.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,015,800.00</b>	<b>2,018,365.00</b>	<b>1,083,606.99</b>	<b>2,018,365.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>9,035,800.00</b>	<b>9,038,365.00</b>	<b>3,730,298.15</b>	<b>9,038,365.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	2,389,914.00	2,389,914.00	1,059,394.89	2,389,914.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	678,914.00	678,914.00	338,992.67	678,914.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	249,655.00	249,655.00	107,976.40	249,655.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,318,483.00</b>	<b>3,318,483.00</b>	<b>1,506,363.96</b>	<b>3,318,483.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	354,502.00	354,502.00	168,200.33	354,502.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	253,024.00	253,024.00	123,081.05	253,024.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	901,683.00	901,683.00	326,216.40	901,683.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,658.00	1,658.00	809.44	1,658.00	0.00	0.0%
Workers' Compensation		3601-3602	79,610.00	79,610.00	38,137.79	79,610.00	0.00	0.0%
OPEB, Allocated		3701-3702	43,075.00	43,075.00	15,764.06	43,075.00	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	21,077.00	21,077.00	21,077.00	21,077.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,654,629.00</b>	<b>1,654,629.00</b>	<b>691,286.07</b>	<b>1,654,629.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	5,250.00	5,250.00	0.00	5,250.00	0.00	0.0%
Materials and Supplies		4300	408,926.00	408,926.00	216,436.66	408,926.00	0.00	0.0%
Noncapitalized Equipment		4400	129,350.00	129,350.00	25,694.64	129,350.00	0.00	0.0%
Food		4700	3,408,134.00	3,408,134.00	1,586,412.68	3,408,134.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,951,660.00</b>	<b>3,951,660.00</b>	<b>1,828,543.98</b>	<b>3,951,660.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,600.00	20,600.00	11,246.10	20,600.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	1,548.96	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	20,085.00	20,085.00	6,857.77	20,085.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,831.00	25,831.00	56,620.66	25,831.00	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	63,091.00	63,091.00	0.00	63,091.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	153,712.00	153,712.00	136,029.33	153,712.00	0.00	0.0%
Communications		5900	3,331.00	3,331.00	1,049.75	3,331.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>286,650.00</b>	<b>286,650.00</b>	<b>215,352.57</b>	<b>286,650.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	49,095.67	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>49,095.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	290,000.00	290,000.00	0.00	290,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>290,000.00</b>	<b>290,000.00</b>	<b>0.00</b>	<b>290,000.00</b>	<b>0.00</b>	<b>0.6%</b>
<b>TOTAL EXPENDITURES</b>			<b>9,501,422.00</b>	<b>9,501,422.00</b>	<b>4,290,642.25</b>	<b>9,501,422.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	365,672.15
Total, Restricted Balance		<u>365,672.15</u>

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,000.00	53,000.00	17,732.99	53,000.00	0.00	0.0%
5) TOTAL REVENUES			53,000.00	53,000.00	17,732.99	53,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			53,000.00	53,000.00	17,732.99	53,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			53,000.00	53,000.00	17,732.99	53,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,126,765.37	5,126,765.37		5,126,765.37	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)			5,126,765.37	5,126,765.37		5,126,765.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,126,765.37	5,126,765.37		5,126,765.37		
2) Ending Balance, June 30 (E + F1e)			5,179,765.37	5,179,765.37		5,179,765.37		
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) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,179,765.37	5,179,765.37		5,179,765.37		
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)
<b>LCFF SOURCES</b>								
<b>LCFF Transfers</b>								
LCFF Transfers - Current Year		8091	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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	53,000.00	53,000.00	17,732.99	53,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			53,000.00	53,000.00	17,732.99	53,000.00	0.00	0.0%
<b>TOTAL REVENUES</b>			53,000.00	53,000.00	17,732.99	53,000.00		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%



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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,039,524.00	330,459.96	1,039,524.00	0.00	0.0%
5) TOTAL REVENUES			1,000,000.00	1,039,524.00	330,459.96	1,039,524.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,168,259.00	1,168,259.00	528,948.81	1,168,259.00	0.00	0.0%
3) Employee Benefits		3000-3999	535,425.00	535,425.00	214,752.84	535,425.00	0.00	0.0%
4) Books and Supplies		4000-4999	189,422.00	189,422.00	241,618.99	189,422.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	44,048.29	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	57,531,652.00	64,208,488.00	20,433,246.42	64,208,488.00	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			59,424,758.00	66,101,594.00	21,462,615.35	66,101,594.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(58,424,758.00)	(65,062,070.00)	(21,132,155.39)	(65,062,070.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8879	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		8980-8989	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	1,700,000.00	1,700,000.00	1,700,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(58,424,758.00)	(63,362,070.00)	(19,432,155.39)	(63,362,070.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			80,859,459.50	80,859,459.50		80,859,459.50	0.00	0.0%
b) Audit Adjustments			0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,859,459.50	80,859,459.50		80,859,459.50		
d) Other Restatements			0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,859,459.50	80,859,459.50		80,859,459.50		
2) Ending Balance, June 30 (E + F1e)			22,434,701.50	17,497,389.50		17,497,389.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			0.00	0.00		0.00		
Stores			0.00	0.00		0.00		
Prepaid Expenditures			0.00	0.00		0.00		
All Others			0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	11,713,749.02		11,713,749.02		
c) Committed								
Stabilization Arrangements			0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			30,783,640.48	5,783,640.48		5,783,640.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(8,348,938.98)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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		8580	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		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								
		8680	1,000,000.00	1,000,000.00	290,935.16	1,000,000.00	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	39,524.00	39,524.80	39,524.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000,000.00	1,039,524.00	330,459.96	1,039,524.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,000,000.00	1,039,524.00	330,459.96	1,039,524.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	822,228.00	822,228.00	382,619.38	822,228.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	211,177.00	211,177.00	79,605.39	211,177.00	0.00	0.0%
Other Classified Salaries		2900	134,854.00	134,854.00	66,724.04	134,854.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,168,259.00</b>	<b>1,168,259.00</b>	<b>528,948.81</b>	<b>1,168,259.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	175,054.00	175,054.00	77,644.37	175,054.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	84,239.00	84,239.00	41,420.72	84,239.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	232,356.00	232,356.00	77,002.55	232,356.00	0.00	0.0%
Unemployment Insurance		3501-3502	585.00	585.00	280.38	585.00	0.00	0.0%
Workers' Compensation		3801-3802	28,027.00	28,027.00	12,689.44	28,027.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,164.00	15,164.00	5,715.36	15,164.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>535,425.00</b>	<b>535,425.00</b>	<b>214,752.84</b>	<b>535,425.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	8,312.97	0.00	0.00	0.0%
Noncapitalized Equipment		4400	189,422.00	189,422.00	233,306.02	189,422.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>189,422.00</b>	<b>189,422.00</b>	<b>241,618.99</b>	<b>189,422.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	8,679.59	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	717.76	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	0.00	0.00	18,674.93	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	15,581.45	0.00	0.00	0.0%
Communications		5900	0.00	0.00	414.56	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>44,048.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		8100	0.00	0.00	10,365.00	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	57,231,652.00	63,908,488.00	20,367,077.94	63,908,488.00	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	300,000.00	300,000.00	55,803.48	300,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>57,531,652.00</b>	<b>64,208,488.00</b>	<b>20,433,246.42</b>	<b>64,208,488.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>59,424,758.00</b>	<b>66,101,594.00</b>	<b>21,462,615.35</b>	<b>66,101,594.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School 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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	1,700,000.00	1,700,000.00	1,700,000.00		



<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	11,713,749.02
Total, Restricted Balance		<u>11,713,749.02</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,110,000.00	1,110,000.00	615,330.96	1,110,000.00	0.00	0.0%
5) TOTAL REVENUES			1,110,000.00	1,110,000.00	615,330.96	1,110,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,389.00	29,389.00	14,342.54	29,389.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,455.00	17,455.00	8,947.22	17,455.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	0.00	500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	363,000.00	363,000.00	23,966.76	363,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			510,344.00	510,344.00	47,256.52	510,344.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			599,656.00	599,656.00	568,074.44	599,656.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(1,700,000.00)	(1,700,000.00)	(1,700,000.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			599,656.00	(1,100,344.00)	(1,131,925.66)	(1,100,344.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	10,185,255.70	10,185,255.70		10,185,255.70	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)			10,185,255.70	10,185,255.70		10,185,255.70		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,185,255.70	10,185,255.70		10,185,255.70		
2) Ending Balance, June 30 (E + F1e)			10,784,911.70	9,084,911.70		9,084,911.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	10,784,911.70	9,084,911.70		9,084,911.70		
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)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	110,000.00	110,000.00	34,490.42	110,000.00	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								
Mitigation/Developer Fees		8681	1,000,000.00	1,000,000.00	580,840.54	1,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,110,000.00</b>	<b>1,110,000.00</b>	<b>615,330.96</b>	<b>1,110,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,110,000.00</b>	<b>1,110,000.00</b>	<b>615,330.96</b>	<b>1,110,000.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	29,389.00	29,389.00	14,342.54	29,389.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			29,389.00	29,389.00	14,342.54	29,389.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,564.00	4,564.00	2,227.98	4,564.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,248.00	2,248.00	1,134.37	2,248.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,542.00	9,542.00	5,078.35	9,542.00	0.00	0.0%
Unemployment Insurance		3501-3502	15.00	15.00	7.40	15.00	0.00	0.0%
Workers' Compensation		3601-3602	705.00	705.00	344.04	705.00	0.00	0.0%
OPEB, Allocated		3701-3702	381.00	381.00	155.08	381.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			17,455.00	17,455.00	8,947.22	17,455.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	500.00	500.00	0.00	500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			500.00	500.00	0.00	500.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	278,000.00	278,000.00	0.00	278,000.00	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	85,000.00	85,000.00	23,966.76	85,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			383,000.00	383,000.00	23,966.76	383,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>510,344.00</b>	<b>510,344.00</b>	<b>47,256.52</b>	<b>510,344.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	(1,700,000.00)	(1,700,000.00)	(1,700,000.00)		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	(4.21)	1,500.00	0.00	0.0%
5) TOTAL REVENUES			1,500.00	1,500.00	(4.21)	1,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,500.00	1,500.00	(4.21)	1,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,500.00	1,500.00	(4.21)	1,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	739.92	739.92	739.92	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)				739.92	739.92	739.92		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				739.92	739.92	739.92		
2) Ending Balance, June 30 (E + F1e)				2,239.92	2,239.92	2,239.92		
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	2,239.92	2,239.92	2,239.92		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	(4.21)	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,500.00	1,500.00	(4.21)	1,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,500.00	1,500.00	(4.21)	1,500.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,443,465.00	2,270,529.00	0.00	2,270,529.00	0.00	0.0%
4) Other Local Revenue		8600-8799	318,000.00	1,000,452.00	881,838.46	1,000,452.00	0.00	0.0%
5) TOTAL REVENUES			2,761,465.00	3,270,981.00	881,838.46	3,270,981.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,170.00	85,170.00	42,410.94	85,170.00	0.00	0.0%
3) Employee Benefits		3000-3999	37,920.00	37,920.00	17,479.42	37,920.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,071,045.00	929,555.00	6,189.73	929,555.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	807,287.00	810,408.00	69,869.26	810,408.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,465,279.00	16,279,108.00	753,274.21	16,279,108.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,209,874.00	1,209,874.00	595,408.58	1,209,874.00	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			9,676,575.00	19,352,035.00	1,484,632.14	19,352,035.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,915,110.00)	(16,081,054.00)	(602,793.68)	(16,081,054.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,015,000.00	1,015,000.00	0.00	1,015,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,015,000.00	1,015,000.00	0.00	1,015,000.00		



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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,900,110.00)	(15,086,054.00)	(602,793.68)	(15,086,054.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,711,563.73	22,711,563.73		22,711,563.73	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)			22,711,563.73	22,711,563.73		22,711,563.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,711,563.73	22,711,563.73		22,711,563.73		
2) Ending Balance, June 30 (E + F1e)			16,811,453.73	7,645,509.73		7,645,509.73		
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			2,246,852.96	2,246,852.96		2,246,852.96		
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	14,564,600.77	5,398,656.77		5,398,656.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,443,465.00	2,270,529.00	0.00	2,270,529.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,443,465.00</b>	<b>2,270,529.00</b>	<b>0.00</b>	<b>2,270,529.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	115,000.00	115,000.00	115,128.10	115,000.00	0.00	0.0%
Interest		8650	203,000.00	203,000.00	80,185.49	203,000.00	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	682,452.00	688,524.87	682,452.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>318,000.00</b>	<b>1,000,452.00</b>	<b>881,838.46</b>	<b>1,000,452.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,761,465.00</b>	<b>3,270,981.00</b>	<b>881,838.46</b>	<b>3,270,981.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	85,170.00	85,170.00	42,410.94	85,170.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>85,170.00</b>	<b>85,170.00</b>	<b>42,410.94</b>	<b>85,170.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,228.00	13,228.00	6,586.86	13,228.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,516.00	6,516.00	3,403.96	6,516.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	14,984.00	14,984.00	5,990.20	14,984.00	0.00	0.0%
Unemployment Insurance		3501-3502	43.00	43.00	22.23	43.00	0.00	0.0%
Workers' Compensation		3601-3602	2,043.00	2,043.00	1,017.42	2,043.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,106.00	1,106.00	456.75	1,106.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>37,920.00</b>	<b>37,920.00</b>	<b>17,479.42</b>	<b>37,920.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	200,500.00	200,500.00	2,693.70	200,500.00	0.00	0.0%
Noncapitalized Equipment		4400	870,545.00	729,055.00	3,496.03	729,055.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,071,045.00</b>	<b>929,555.00</b>	<b>6,189.73</b>	<b>929,555.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	270.64	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	10,000.00	10,000.00	10,933.64	10,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	143,000.00	143,000.00	47,678.37	143,000.00	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	654,287.00	657,408.00	10,986.61	657,408.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>807,287.00</b>	<b>810,408.00</b>	<b>69,889.28</b>	<b>810,408.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	163,292.00	5,163,292.00	0.00	5,163,292.00	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	6,301,987.00	11,115,816.00	753,274.21	11,115,816.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,465,279.00</b>	<b>16,279,108.00</b>	<b>753,274.21</b>	<b>16,279,108.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	716,947.00	716,947.00	371,796.31	716,947.00	0.00	0.0%
Other Debt Service - Principal		7439	492,927.00	492,927.00	223,612.27	492,927.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,209,874.00</b>	<b>1,209,874.00</b>	<b>595,408.58</b>	<b>1,209,874.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>9,675,153.00</b>	<b>19,352,035.00</b>	<b>1,484,632.14</b>	<b>19,352,035.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	1,015,000.00	1,015,000.00	0.00	1,015,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,015,000.00</b>	<b>1,015,000.00</b>	<b>0.00</b>	<b>1,015,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>1,015,000.00</b>	<b>1,015,000.00</b>	<b>0.00</b>	<b>1,015,000.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	2,246,852.96
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>2,246,852.96</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,870,185.00	17,870,185.00	0.00	17,870,185.00	0.00	0.0%
5) TOTAL, REVENUES			17,870,185.00	17,870,185.00	0.00	17,870,185.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,163,557.00	21,163,557.00	0.00	21,163,557.00	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			21,163,557.00	21,163,557.00	0.00	21,163,557.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,293,372.00)	(3,293,372.00)	0.00	(3,293,372.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,293,372.00)	(3,293,372.00)	0.00	(3,293,372.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,013,864.00	20,013,864.00		20,013,864.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,013,864.00	20,013,864.00		20,013,864.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,013,864.00	20,013,864.00		20,013,864.00		
2) Ending Balance, June 30 (E + F1e)			16,720,492.00	16,720,492.00		16,720,492.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,720,492.00	16,720,492.00		16,720,492.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted indebtedness Levies Secured Roll								
		8611	17,202,469.00	17,202,469.00	0.00	17,202,469.00	0.00	0.0%
Unsecured Roll		8612	251,319.00	251,319.00	0.00	251,319.00	0.00	0.0%
Prior Years' Taxes		8613	147,797.00	147,797.00	0.00	147,797.00	0.00	0.0%
Supplemental Taxes		8614	238,195.00	238,195.00	0.00	238,195.00	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	30,405.00	30,405.00	0.00	30,405.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			17,870,185.00	17,870,185.00	0.00	17,870,185.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			17,870,185.00	17,870,185.00	0.00	17,870,185.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	12,235,000.00	12,235,000.00	0.00	12,235,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	8,928,557.00	8,928,557.00	0.00	8,928,557.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			21,163,557.00	21,163,557.00	0.00	21,163,557.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			21,163,557.00	21,163,557.00	0.00	21,163,557.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	135,000.00	135,000.00	43,869.47	135,000.00	0.00	0.0%
5) TOTAL, REVENUES			135,000.00	135,000.00	43,869.47	135,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			135,000.00	135,000.00	43,869.47	135,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			135,000.00	135,000.00	43,669.47	135,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,683,056.39	12,683,056.39		12,683,056.39	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)			12,683,056.39	12,683,056.39		12,683,056.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,683,056.39	12,683,056.39		12,683,056.39		
2) Ending Balance, June 30 (E + F1a)			12,818,056.39	12,818,056.39		12,818,056.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,818,056.39	12,818,056.39		12,818,056.39		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8680	135,000.00	135,000.00	43,869.47	135,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			135,000.00	135,000.00	43,869.47	135,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			135,000.00	135,000.00	43,869.47	135,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
<b>(e) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,425,904.00	15,727,904.00	6,297,699.03	15,727,904.00	0.00	0.0%
5) TOTAL REVENUES			10,425,904.00	15,727,904.00	6,297,699.03	15,727,904.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	10,000.00	988.86	10,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,340,904.00	15,842,904.00	7,605,796.39	15,842,904.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			10,350,904.00	15,852,904.00	7,606,785.25	15,852,904.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			75,000.00	75,000.00	(1,309,064.22)	75,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			75,000.00	75,000.00	(1,309,064.22)	75,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,879,155.03	6,879,155.03		6,879,155.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,879,155.03	6,879,155.03		6,879,155.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,879,155.03	6,879,155.03		6,879,155.03		
2) Ending Net Position, June 30 (E + F1e)			6,954,155.03	6,954,155.03		6,954,155.03		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9786	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	6,954,155.03	6,954,155.03		6,954,155.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7890	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	28,068.14	75,000.00	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%
<b>Fees and Contracts</b>								
In-District Premiums/Contributions		8674	10,350,904.00	15,652,904.00	6,289,630.89	15,652,904.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,425,904.00</b>	<b>15,727,904.00</b>	<b>6,297,699.03</b>	<b>15,727,904.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,425,904.00</b>	<b>15,727,904.00</b>	<b>6,297,699.03</b>	<b>15,727,904.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	966.86	0.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			10,000.00	10,000.00	966.86	10,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,340,904.00	15,642,904.00	7,805,796.39	15,642,904.00	0.00	0.0%
Communications		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			10,340,904.00	15,642,904.00	7,805,796.39	15,642,904.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENSES</b>			10,350,904.00	15,652,904.00	7,806,763.25	15,652,904.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,100.00	4,100.00	1,170.32	4,100.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>4,100.00</b>	<b>4,100.00</b>	<b>1,170.32</b>	<b>4,100.00</b>		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>4,100.00</b>	<b>4,100.00</b>	<b>1,170.32</b>	<b>4,100.00</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	4,100.00	4,100.00	300.00	4,100.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>(4,100.00)</b>	<b>(4,100.00)</b>	<b>(300.00)</b>	<b>(4,100.00)</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	870.32	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	336,611.47	336,611.47		336,611.47	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)			336,611.47	336,611.47		336,611.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			336,611.47	336,611.47		336,611.47		
2) Ending Net Position, June 30 (E + F1e)			336,611.47	336,611.47		336,611.47		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	333,541.19	333,541.19		333,541.19		
c) Unrestricted Net Position		9790	3,070.28	3,070.28		3,070.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	4,100.00	4,100.00	1,170.32	4,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,100.00</b>	<b>4,100.00</b>	<b>1,170.32</b>	<b>4,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>4,100.00</b>	<b>4,100.00</b>	<b>1,170.32</b>	<b>4,100.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	4,100.00	4,100.00	300.00	4,100.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			4,100.00	4,100.00	300.00	4,100.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8960	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			(4,100.00)	(4,100.00)	(300.00)	(4,100.00)		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	333,541.19
Total, Restricted Net Position		<u>333,541.19</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	25,368.00	25,444.00	25,444.00	25,444.00	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	25,368.00	25,444.00	25,444.00	25,444.00	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	18.00	18.00	18.00	18.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	18.00	18.00	18.00	18.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	25,386.00	25,462.00	25,462.00	25,462.00	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

0%  
0%  
0%

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	222,354,970.00	5.59%	234,777,881.00	2.72%	241,173,942.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	8,323,696.00	43.36%	11,932,992.00	-60.63%	4,697,536.00
4. Other Local Revenues	8600-8799	4,741,859.00	-4.08%	4,548,427.00	0.00%	4,548,427.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(39,021,663.00)	-0.18%	(38,951,659.00)	-0.14%	(38,898,170.00)
6. Total (Sum lines A1 thru A5c)		196,598,862.00	8.09%	212,507,641.00	-0.37%	211,721,735.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				101,712,967.00		102,454,380.00
b. Step & Column Adjustment				1,400,000.00		1,400,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(658,587.00)		(396,689.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,712,967.00	0.73%	102,454,380.00	0.98%	103,457,691.00
2. Classified Salaries						
a. Base Salaries				24,313,730.00		25,329,654.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				835,924.00		1,120,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,313,730.00	4.18%	25,329,654.00	5.13%	26,629,654.00
3. Employee Benefits	3000-3999	53,540,262.00	10.60%	59,217,579.00	10.94%	65,694,329.00
4. Books and Supplies	4000-4999	6,036,062.00	-21.81%	4,719,463.00	-8.64%	4,311,769.00
5. Services and Other Operating Expenditures	5000-5999	17,546,914.00	-7.03%	16,312,923.00	1.59%	16,572,704.00
6. Capital Outlay	6000-6999	138,489.00	-41.08%	81,592.00	0.00%	81,592.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	409,569.00	0.00%	409,569.00	0.00%	409,569.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,239,692.00)	-12.20%	(1,088,410.00)	0.00%	(1,088,402.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,015,000.00	0.00%	1,015,000.00	0.00%	1,015,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		203,473,301.00	2.45%	208,451,750.00	4.14%	217,083,906.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(6,874,439.00)		4,055,891.00		(5,362,171.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		47,212,608.73		40,338,169.73		44,394,060.73
2. Ending Fund Balance (Sum lines C and D1)		40,338,169.73		44,394,060.73		39,031,889.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	600,551.00		147,474.00		147,474.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,742,703.00		19,773,766.00		28,379,160.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,603,136.00		8,559,060.00		8,818,014.00
2. Unassigned/Unappropriated	9790	25,391,779.73		15,913,760.73		1,687,241.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,338,169.73		44,394,060.73		39,031,889.73

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,603,136.00		8,559,060.00		8,818,014.00
c. Unassigned/Unappropriated	9790	25,391,779.73		15,913,760.73		1,687,241.73
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		33,994,915.73		24,472,820.73		10,505,255.73

**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.

A1 is based on the State budget factors for LCFF. Income and expenditures reflect the Board of Education solvency plan at the account level. B1D reflects enrollment changes, retiree savings, attrition savings. Out years exclude carry-over. B2d reflects salary savings and BIA/EAIS staff increases STRS/PERS/HW increases reflected in all years.



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	16,949,933.00	-23.24%	13,011,101.00	0.10%	13,023,781.00
3. Other State Revenues	8300-8599	18,069,471.00	-2.74%	17,574,871.00	0.23%	17,615,680.00
4. Other Local Revenues	8600-8799	9,144,370.00	-20.04%	7,312,143.00	0.00%	7,312,143.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	39,021,663.00	-0.18%	38,951,659.00	-0.14%	38,898,170.00
6. Total (Sum lines A1 thru A5c)		83,185,437.00	-7.62%	76,849,774.00	0.00%	76,849,774.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,956,989.00		23,644,517.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,562,472.00)		(250,121.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,956,989.00	-5.26%	23,644,517.00	0.00%	23,644,396.00
2. Classified Salaries						
a. Base Salaries				17,106,624.00		17,185,959.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,665.00)		(150,055.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,106,624.00	0.46%	17,185,959.00	0.00%	17,185,904.00
3. Employee Benefits	3000-3999	17,380,340.00	-1.75%	17,075,907.00	0.00%	17,075,836.00
4. Books and Supplies	4000-4999	6,373,069.00	-45.63%	3,464,803.00	0.00%	3,464,764.00
5. Services and Other Operating Expenditures	5000-5999	15,061,542.00	-11.50%	13,329,807.00	0.00%	13,329,771.00
6. Capital Outlay	6000-6999	191,867.00	-61.50%	73,868.00	0.00%	73,868.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,000.00	0.00%	530,000.00	0.00%	530,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	838,692.00	-18.04%	687,410.00	0.00%	687,402.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	858,773.00	-0.09%	857,964.00	0.00%	857,950.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,297,896.00	-7.74%	76,850,235.00	0.00%	76,849,891.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(112,459.00)		(461.00)		(117.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,642,314.67		10,529,855.67		10,529,394.67
2. Ending Fund Balance (Sum lines C and D1)		10,529,855.67		10,529,394.67		10,529,277.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	308,404.00		0.00		0.00
b. Restricted	9740	10,221,451.67		10,529,394.67		10,529,277.67
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,529,855.67		10,529,394.67		10,529,277.67

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1D and B2D reflect attrition. Restricted MYP exclude carry-over amounts.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	222,354,970.00	5.59%	234,777,881.00	2.72%	241,173,942.00
2. Federal Revenues	8100-8299	17,149,933.00	-22.97%	13,211,101.00	0.10%	13,223,781.00
3. Other State Revenues	8300-8599	26,393,167.00	11.80%	29,507,863.00	-24.38%	22,313,216.00
4. Other Local Revenues	8600-8799	13,886,229.00	-14.59%	11,860,570.00	0.00%	11,860,570.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		279,784,299.00	3.42%	289,357,415.00	-0.27%	288,571,509.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				126,669,956.00		126,098,897.00
b. Step & Column Adjustment				1,650,000.00		1,650,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,221,059.00)		(646,810.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	126,669,956.00	-0.45%	126,098,897.00	0.80%	127,102,087.00
2. Classified Salaries						
a. Base Salaries				41,420,354.00		42,515,613.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				765,259.00		969,945.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,420,354.00	2.64%	42,515,613.00	3.06%	43,815,558.00
3. Employee Benefits	3000-3999	70,920,602.00	7.58%	76,293,486.00	8.49%	82,770,165.00
4. Books and Supplies	4000-4999	12,409,131.00	-34.05%	8,184,266.00	-4.98%	7,776,533.00
5. Services and Other Operating Expenditures	5000-5999	32,608,456.00	-9.09%	29,642,730.00	0.88%	29,902,475.00
6. Capital Outlay	6000-6999	330,356.00	-52.94%	155,460.00	0.00%	155,460.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	939,569.00	0.00%	939,569.00	0.00%	939,569.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(401,000.00)	0.00%	(401,000.00)	0.00%	(401,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,873,773.00	-0.04%	1,872,964.00	0.00%	1,872,950.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		286,771,197.00	-0.51%	285,301,985.00	3.03%	293,933,797.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(6,986,898.00)		4,055,430.00		(5,362,288.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		57,854,923.40		50,868,025.40		54,923,455.40
2. Ending Fund Balance (Sum lines C and D1)		50,868,025.40		54,923,455.40		49,561,167.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	908,955.00		147,474.00		147,474.00
b. Restricted	9740	10,221,451.67		10,529,394.67		10,529,277.67
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	5,742,703.00		19,773,766.00		28,379,160.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,603,136.00		8,559,060.00		8,818,014.00
2. Unassigned/Unappropriated	9790	25,391,779.73		15,913,760.73		1,687,241.73
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		50,868,025.40		54,923,455.40		49,561,167.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,603,136.00		8,559,060.00		8,818,014.00
c. Unassigned/Unappropriated	9790	25,391,779.73		15,913,760.73		1,687,241.73
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		33,994,915.73		24,472,820.73		10,505,255.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.85%		8.58%		3.57%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	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):						
Foothill SELPA						
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)						
		5,310,882.00		5,310,882.00		5,310,882.00
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)						
		25,444.00		25,469.00		25,545.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		286,771,197.00		285,301,985.00		293,933,797.00
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)						
		286,771,197.00		285,301,985.00		293,933,797.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		8,603,135.91		8,559,059.55		8,818,013.91
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		8,603,135.91		8,559,059.55		8,818,013.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Object	Beginning Balances (Ref. Only)	2017-18 INTERIM REPORT									
		July	August	September	October	November	December	January	February		
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH											
B. RECEIPTS			87,790,299.65	72,214,878.19	75,703,968.19	81,522,087.31	69,558,896.86	62,017,541.75	83,937,663.73	82,120,665.73	
LCCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		6,123,903.00	6,123,903.00	18,958,539.00	11,023,025.00	11,023,025.00	18,958,539.00	11,023,025.00	10,137,058.00	
Property Taxes	8020-8079		1,213,104.04	1,037,141.83							
Miscellaneous Funds	8080-8099						1,645,844.94	22,941,436.19	7,401,927.94	985,557.43	
Federal Revenue	8100-8299		156,925.02	540,731.17	1,719,431.66	121,937.41	276,165.75	172,673.90	503,511.42	3,605,431.84	
Other State Revenue	8300-8599		650,151.00	7,204,521.03	2,212,905.68	1,235,191.64	2,242,913.42	4,634,588.91	1,170,272.99	1,354,764.23	
Other Local Revenue	8600-8799		317,363.31	5,827,162.29	1,012,607.81	1,126,049.63	1,162,649.92	869,362.44	2,151,147.60	254,317.36	
Interfund Transfers In	8910-8929										
All Other Financing Sources	8930-8979										
TOTAL RECEIPTS			8,461,446.37	20,733,459.32	23,903,484.15	13,506,203.68	16,350,599.03	47,576,600.44	22,249,884.95	16,337,128.86	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		284,769.46	1,561,008.07	10,548,957.25	10,889,071.86	11,008,463.70	10,886,724.47	11,113,800.49	11,729,526.78	
Classified Salaries	2000-2999		555.01	2,017,158.90	3,100,358.66	3,555,933.31	3,532,569.77	3,431,834.04	3,385,646.38	3,732,716.32	
Employee Benefits	3000-3999		862,602.45	794,312.68	2,681,959.85	6,455,207.15	6,413,597.19	6,395,520.98	6,388,302.32	6,821,516.56	
Books and Supplies	4000-4999		158,865.48	877,770.51	2,299,414.72	2,508,451.04	1,233,646.28	563,628.73	496,272.17	711,847.01	
Services	5000-5999		1,809,797.17	706,908.87	1,494,340.52	2,289,558.08	3,293,292.05	2,753,373.97	3,288,077.17	2,828,851.36	
Capital Outlay	6000-6599		3,746.00		42,590.40	147,778.30	18,094.98	147,234.55	46,968.67	(20,333.68)	
Other Outgo	7000-7499		196,000.00	(91,646.09)	95,483.77			253,115.36	(253,115.36)	180,578.00	
Interfund Transfers Out	7600-7629										
All Other Financing Uses	7630-7699										
TOTAL DISBURSEMENTS			3,316,335.57	5,865,512.94	20,263,105.17	25,845,999.74	25,499,663.97	24,431,432.10	24,465,951.84	25,984,702.35	
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not in Treasury	9111-9199										
Accounts Receivable	9200-9299		470,487.06	919,982.16	2,047,515.04	678,717.32	(63,654.53)	77,746.53	245,543.36	154,374.12	
Due From Other Funds	9310										
Stores	9320										
Prepaid Expenditures	9330										
Other Current Assets	9340										
Deferred Outflows of Resources	9400										
SUBTOTAL			0.00	470,487.06	919,982.16	2,047,515.04	678,717.32	77,746.53	245,543.36	154,374.12	
Liabilities and Deferred Inflows											
Accounts Payable	9500-9599		21,208,962.60	834,787.70	(116,296.56)	536,678.04	(1,508,107.46)	1,236,207.85	(2,122.29)	204,374.34	
Due To Other Funds	9610										
Current Loans	9640										
Unearned Revenues	9650										
Deferred Inflows of Resources	9690										
SUBTOTAL			0.00	21,208,962.60	834,787.70	(116,296.56)	536,678.04	1,236,207.85	(2,122.29)	204,374.34	
Nonoperating											
Suspense Clearing	9910		17,943.28	(11,464,050.84)	13,928.54	234,566.33	163,256.90	(66,585.04)	151,403.24	18,454.00	
TOTAL BALANCE SHEET ITEMS			0.00	(20,720,532.26)	(11,378,856.38)	2,177,740.14	376,605.61	(1,225,046.36)	399,068.89	(31,546.22)	
E. NET INCREASE/DECREASE (B - C + D)			(15,575,421.46)	3,489,090.00	5,818,119.12	(11,963,190.45)	(7,541,355.11)	21,920,121.98	(1,816,998.00)	(9,679,119.71)	
F. ENDING CASH (A + E)			72,214,878.19	75,703,968.19	81,522,087.31	69,558,896.86	62,017,541.75	83,937,663.73	82,120,665.73	72,441,546.02	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

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

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>								
<b>(Enter Month Name):</b>								
<b>A. BEGINNING CASH</b>								
<b>B. RECEIPTS</b>								
	72,441,546.02	71,840,047.64	88,193,358.38	95,852,802.25				
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes	8010-8019 18,627,107.00	10,137,058.00	10,137,058.00	24,642,379.00			156,914,619.00	156,914,619.00
Miscellaneous Funds	8020-8079 2,354,164.88	25,543,135.17	1,954,364.33	363,674.25			65,440,351.00	65,440,351.00
Federal Revenue	8080-8099						0.00	0.00
Other State Revenue	8100-8299 2,118,820.82	2,645,781.56	2,143,658.99	1,945,327.81	1,199,535.65		17,149,933.00	17,149,933.00
Other Local Revenue	8300-8599 890,543.17	1,399,790.44	1,243,513.20	1,199,636.96	954,374.33		26,393,167.00	26,393,167.00
Interfund Transfers In	8600-8799 341,374.91	143,743.43	285,142.05	265,104.18	130,204.07		13,886,229.00	13,886,229.00
All Other Financing Sources	8910-8929						0.00	0.00
<b>TOTAL RECEIPTS</b>	8930-8979						0.00	0.00
	24,332,010.78	39,869,508.60	15,763,736.57	28,416,122.20	2,284,114.05	0.00	279,784,299.00	279,784,299.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999 11,729,526.78	11,729,526.78	11,729,526.78	11,729,526.78	11,729,526.80		126,669,956.00	126,669,956.00
Classified Salaries	2000-2999 3,732,716.32	3,732,716.32	3,732,716.32	3,732,716.32	3,732,716.33		41,420,354.00	41,420,354.00
Employee Benefits	3000-3999 6,821,516.56	6,821,516.56	6,821,516.56	6,821,516.56	6,821,516.58		70,920,602.00	70,920,602.00
Books and Supplies	4000-4999 711,847.01	711,847.01	711,847.01	711,847.01	711,847.02		12,409,131.00	12,409,131.00
Services	5000-5999 2,828,851.36	2,828,851.36	2,828,851.36	2,828,851.36	2,828,851.37		32,608,456.00	32,608,456.00
Capital Outlay	6000-6599	32,543.84	(55,723.22)		(32,543.84)		330,356.00	330,356.00
Other Outgo	7000-7499 (95,735.00)	3,488.32	198,500.00	51,900.00			538,569.00	538,569.00
Interfund Transfers Out	7600-7629						1,873,773.00	1,873,773.00
All Other Financing Uses	7630-7699						0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		25,728,723.03	25,860,490.19	25,967,234.81	27,750,131.03	25,791,914.26	0.00	286,771,197.00
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not In Treasury	9111-9199							
Accounts Receivable	9200-9299 850,174.33	1,471,364.22	2,493,783.79	5,250,543.82	250,345.33		14,846,922.55	
Due From Other Funds	9310						0.00	
Stores	9320						0.00	
Prepaid Expenditures	9330						0.00	
Other Current Assets	9340						0.00	
Deferred Outflows of Resources	9490						0.00	
<b>SUBTOTAL</b>		850,174.33	1,471,364.22	2,493,783.79	5,250,543.82	250,345.33	0.00	14,846,922.55
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable	9500-9599 150,134.85	17,543.55	(13,354,374.33)	221,473.28	350,453.39		9,779,714.96	
Due To Other Funds	9610						0.00	
Current Loans	9640						0.00	
Unearned Revenues	9650						0.00	
Deferred Inflows of Resources	9690						0.00	
<b>SUBTOTAL</b>		150,134.85	17,543.55	(13,354,374.33)	221,473.28	350,453.39	0.00	9,779,714.96
<b>Nonoperating</b>								
Suspense Clearing	9910 95,174.39	890,471.66	2,014,783.99	2,191,447.87	350,416.75		(5,388,788.93)	
<b>TOTAL BALANCE SHEET ITEMS</b>		795,213.87	2,344,292.33	17,862,942.11	7,220,518.41	250,308.69	0.00	(321,581.34)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	(601,498.38)	16,353,310.74	7,659,443.87	7,886,509.58	(23,257,491.52)	0.00	(7,308,479.34)	(6,986,898.00)
<b>F. ENDING CASH (A + E)</b>								
	71,840,047.64	88,193,358.38	95,852,802.25	103,739,311.83				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								
							80,481,820.31	

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

		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>			103,739,311.83	111,796,197.19	117,726,502.66	121,596,495.69	97,776,167.45	90,904,750.36	125,233,227.76	121,875,839.57
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes -										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
<b>TOTAL RECEIPTS</b>			103,739,311.83	111,796,197.19	117,726,502.66	121,596,495.69	97,776,167.45	90,904,750.36	125,233,227.76	121,875,839.57
<b>C. DISBURSEMENTS</b>			10,524,795.66	13,535,239.66	25,456,276.48	17,945,963.80	18,797,518.69	49,575,104.22	20,389,536.22	16,877,626.56
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
<b>TOTAL DISBURSEMENTS</b>			10,524,795.66	13,535,239.66	25,456,276.48	17,945,963.80	18,797,518.69	49,575,104.22	20,389,536.22	16,877,626.56
<b>D. BALANCE SHEET ITEMS</b>			5,164,473.46	7,456,407.17	24,698,178.98	24,609,329.48	24,839,734.74	24,816,682.26	24,538,172.48	24,772,443.71
<b>Assets and Deferred Outflows</b>										
Cash Not In Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
<b>SUBTOTAL</b>			5,164,473.46	7,456,407.17	24,698,178.98	24,609,329.48	24,839,734.74	24,816,682.26	24,538,172.48	24,772,443.71
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>										
Suspense Clearing										
<b>TOTAL BALANCE SHEET ITEMS</b>			5,164,473.46	7,456,407.17	24,698,178.98	24,609,329.48	24,839,734.74	24,816,682.26	24,538,172.48	24,772,443.71
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			93,214,516.17	98,260,957.53	92,270,226.18	103,650,531.89	78,978,648.76	41,329,646.14	104,843,691.54	104,998,213.01
<b>F. ENDING CASH (A + E)</b>			196,953,828.00	210,057,154.72	210,000,000.00	225,247,027.58	176,754,816.21	132,234,396.50	237,076,988.30	226,874,052.58
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>			196,953,828.00	210,057,154.72	210,000,000.00	225,247,027.58	176,754,816.21	132,234,396.50	237,076,988.30	226,874,052.58

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

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	115,426,470.22	108,937,818.74	129,926,523.35	125,760,547.57				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes	20,459,718.66	12,304,498.41	12,304,498.41	20,459,718.66			169,337,530.00	169,337,530.00
Miscellaneous Funds	250,741.89	27,543,174.40	2,845,315.22	371,451.54			65,440,351.00	65,440,351.00
Federal Revenue	850,743.99	1,007,413.82	214,174.33	2,254,714.45	450,465.77		0.00	0.00
Other State Revenue	1,798,546.30	2,143,741.41	3,014,942.85	2,111,027.46	2,376,334.64		13,211,101.00	13,211,101.00
Other Local Revenue	564,545.71	847,451.08	757,134.22	650,417.52	674,582.97		29,507,863.00	29,507,863.00
Interfund Transfers In							11,860,570.00	11,860,570.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	23,924,296.55	43,846,279.12	19,136,065.03	25,847,329.63	3,501,383.38	0.00	289,357,415.00	289,357,415.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	11,258,427.81	11,258,427.81	11,258,427.81	11,258,427.81	11,258,427.81		126,098,897.00	126,098,897.00
Classified Salaries	3,633,768.12	3,633,768.12	3,633,768.12	3,633,768.12	3,633,768.12		42,515,613.00	42,515,613.00
Employee Benefits	6,789,900.86	6,789,900.86	6,789,900.86	6,789,900.86	6,789,900.86		76,293,486.00	76,293,486.00
Books and Supplies	629,558.92	629,558.92	629,558.92	629,558.92	629,558.92		8,184,266.00	8,184,266.00
Services	2,280,210.00	2,280,210.00	2,280,210.00	2,280,210.00	2,280,210.00		29,642,730.00	29,642,730.00
Capital Outlay	23,417.26	(38,825.00)			1,665.22		155,460.00	155,460.00
Other Outgo	(95,735.00)	(170,403.00)	198,500.00	51,900.00	(396,247.35)		538,569.00	538,569.00
Interfund Transfers Out							1,872,964.00	1,872,964.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	24,519,547.97	24,382,637.71	24,790,365.71	26,518,729.71	24,197,281.62	0.00	285,301,985.00	285,301,985.00
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not In Treasury								
Accounts Receivable	654,714.34	1,234,100.21	1,547,325.88	3,214,746.82	854,361.39		13,435,152.61	13,435,152.61
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	654,714.34	1,234,100.21	1,547,325.88	3,214,746.82	854,361.39	0.00	13,435,152.61	13,435,152.61
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable	9,254,748.41	(136,248.52)	154,746.39	891,375.33	257,164.33		10,271,502.85	10,271,502.85
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	9,254,748.41	(136,248.52)	154,746.39	891,375.33	257,164.33	0.00	10,271,502.85	10,271,502.85
<b>Nonoperating</b>								
Suspense Clearing	2,706,634.01	154,714.47	95,745.41	184,745.77	1,114,681.43		(2,343,146.59)	(2,343,146.59)
<b>TOTAL BALANCE SHEET ITEMS</b>	(5,893,400.06)	1,525,063.20	1,488,324.90	2,508,117.26	1,711,876.49	0.00	820,503.17	820,503.17
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(6,488,651.48)	20,988,704.61	(4,165,975.78)	1,838,717.18	(18,984,019.75)	0.00	4,875,933.17	4,055,430.00
<b>F. ENDING CASH (A + E)</b>	108,937,818.74	129,926,523.35	125,760,547.57	127,599,264.75				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							108,615,245.00	



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	25,444.00	25,444.00		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>25,444.00</b>	<b>25,444.00</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	25,469.00	25,469.00		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>25,469.00</b>	<b>25,469.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	25,545.00	25,545.00		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>25,545.00</b>	<b>25,545.00</b>	<b>0.0%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
<b>Current Year (2017-18)</b>				
District Regular	26,242	26,163		
Charter School	0	0		
<b>Total Enrollment</b>	<b>26,242</b>	<b>26,163</b>	<b>-0.3%</b>	<b>Met</b>
<b>1st Subsequent Year (2018-19)</b>				
District Regular	26,268	26,268		
Charter School	0	0		
<b>Total Enrollment</b>	<b>26,268</b>	<b>26,268</b>	<b>0.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2019-20)</b>				
District Regular	26,346	26,346		
Charter School	0	0		
<b>Total Enrollment</b>	<b>26,346</b>	<b>26,346</b>	<b>0.0%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	25,188	26,182	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>25,188</b>	<b>26,182</b>	<b>96.2%</b>
Second Prior Year (2015-16)			
District Regular	25,113	26,115	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>25,113</b>	<b>26,115</b>	<b>96.2%</b>
First Prior Year (2016-17)			
District Regular	25,128	26,075	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>25,128</b>	<b>26,075</b>	<b>96.4%</b>
		Historical Average Ratio:	96.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	25,444	26,163		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>25,444</b>	<b>26,163</b>	<b>97.3%</b>	<b>Not Met</b>
1st Subsequent Year (2018-19)				
District Regular	25,469	26,268		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>25,469</b>	<b>26,268</b>	<b>97.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2019-20)				
District Regular	25,545	26,346		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>25,545</b>	<b>26,346</b>	<b>97.0%</b>	<b>Not Met</b>

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

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

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

Explanation:  
(required if NOT met)

District has a goal to improve enrollment to ADA by 0.5% above the 2016-17 ration (.05% + 96.5% = 97%)

**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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2017-18)	222,146,499.00		
1st Subsequent Year (2018-19)	229,865,928.00	234,777,881.00	2.1%	Not Met
2nd Subsequent Year (2019-20)	236,616,367.00	241,173,942.00	1.9%	Met

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

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

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

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

2018-19 increase reflects Governor's January Proposal to fully fund LCFF (full GAP funding)

**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)	142,464,371.65	161,876,109.16	88.0%
Second Prior Year (2015-16)	161,584,789.48	181,171,546.45	89.2%
First Prior Year (2016-17)	169,743,299.83	189,185,692.12	89.7%
	Historical Average Ratio:		89.0%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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

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

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)	179,566,959.00	202,458,301.00	88.7%	Met
1st Subsequent Year (2018-19)	187,001,813.00	207,436,750.00	90.1%	Met
2nd Subsequent Year (2019-20)	195,781,674.00	216,068,906.00	90.6%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	17,013,970.00	17,149,933.00	0.8%	No
1st Subsequent Year (2018-19)	13,211,101.00	13,211,101.00	0.0%	No
2nd Subsequent Year (2019-20)	13,223,781.00	13,223,781.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	26,385,168.00	26,393,167.00	0.0%	No
1st Subsequent Year (2018-19)	22,257,863.00	29,507,863.00	32.6%	Yes
2nd Subsequent Year (2019-20)	22,313,216.00	22,313,216.00	0.0%	No

Explanation:  
(required if Yes)

2018-19 reflects one-time discretionary funding proposed in Governor's January Proposed Budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	13,521,499.00	13,886,229.00	2.7%	No
1st Subsequent Year (2018-19)	11,860,570.00	11,860,570.00	0.0%	No
2nd Subsequent Year (2019-20)	11,860,570.00	11,860,570.00	0.0%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	12,052,977.00	12,409,131.00	3.0%	No
1st Subsequent Year (2018-19)	8,184,266.00	8,184,266.00	0.0%	No
2nd Subsequent Year (2019-20)	7,776,533.00	7,776,533.00	0.0%	No

Explanation:  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	32,484,798.00	32,608,456.00	0.4%	No
1st Subsequent Year (2018-19)	29,642,730.00	29,642,730.00	0.0%	No
2nd Subsequent Year (2019-20)	29,902,475.00	29,902,475.00	0.0%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	56,920,637.00	57,429,329.00	0.9%	Met
1st Subsequent Year (2018-19)	47,329,534.00	54,579,534.00	15.3%	Not Met
2nd Subsequent Year (2019-20)	47,397,567.00	47,397,567.00	0.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	44,537,775.00	45,017,587.00	1.1%	Met
1st Subsequent Year (2018-19)	37,826,996.00	37,826,996.00	0.0%	Met
2nd Subsequent Year (2019-20)	37,679,008.00	37,679,008.00	0.0%	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)

2018-19 reflects one-time discretionary funding proposed in Governor's January Proposed Budget.

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

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

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	8,272,667.00	8,541,602.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		8,541,602.00	

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

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

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



**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.9%	8.6%	3.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.0%	2.8%	1.2%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(6,874,439.00)	203,473,301.00	3.4%	Met
1st Subsequent Year (2018-19)	4,055,891.00	208,451,750.00	N/A	Met
2nd Subsequent Year (2019-20)	(5,362,171.00)	217,083,906.00	2.5%	Not Met

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

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

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

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

The Board of Education is aware of the deficit spending pattern and will address the problem in a future solvency plan.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2017-18)	50,868,025.40	Met
1st Subsequent Year (2018-19)	54,923,455.40	Met
2nd Subsequent Year (2019-20)	49,561,167.40	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	103,739,311.83	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	25,444	25,469	25,545
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	5,310,882.00	5,310,882.00	5,310,882.00

**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)	286,771,197.00	285,301,985.00	293,933,797.00
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)	286,771,197.00	285,301,985.00	293,933,797.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,603,135.91	8,559,059.55	8,818,013.91
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,603,135.91	8,559,059.55	8,818,013.91

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,603,136.00	8,559,060.00	8,818,014.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	25,391,779.73	15,913,760.73	1,687,241.73
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	33,994,915.73	24,472,820.73	10,505,255.73
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.85%	8.58%	3.57%
District's Reserve Standard (Section 10B, Line 7):	8,603,135.91	8,559,059.55	8,818,013.91
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)

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(39,023,663.00)	(39,021,663.00)	0.0%	(2,000.00)	Met
1st Subsequent Year (2018-19)	(38,951,659.00)	(38,951,659.00)	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	(38,898,170.00)	(38,898,170.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	1,873,773.00	1,873,773.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	1,872,964.00	1,872,964.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	1,872,950.00	1,872,950.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	23	Property Taxes	Measure K and Measure S	225,213,690
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

City of Glendale Loan	6	Central RDA Funds	7439	1,302,035
CREBS (Old)	13	Fund 40.1 (RDA Funds)	7439	4,069,483
CREBS (New)	17	Fund 401. (RDA Funds)	7439	10,734,000
<b>TOTAL:</b>				<b>241,319,208</b>

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	16,440,057	13,457,723	14,398,498	14,733,095
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

City of Glendale Loan	177,000	195,999	216,000	237,000
CREBS (Old)	483,520	474,478	465,310	456,039
CREBS (New)	0	735,396	864,878	867,524
<b>Total Annual Payments:</b>	<b>17,100,577</b>	<b>14,863,596</b>	<b>15,944,686</b>	<b>16,293,658</b>
<b>Has total annual payment increased over prior year (2016-17)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>



**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)
- b. If Yes to item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	52,679,613.00	52,679,613.00
b. OPEB unfunded actuarial accrued liability (UAAL)	52,679,613.00	52,679,613.00

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

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2016	Jul 01, 2016

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	6,324,338.00	6,324,338.00
1st Subsequent Year (2018-19)	6,324,338.00	6,324,338.00
2nd Subsequent Year (2019-20)	6,324,338.00	6,324,338.00
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)	2,296,935.00	2,296,840.00
1st Subsequent Year (2018-19)	2,280,000.00	2,280,000.00
2nd Subsequent Year (2019-20)	2,280,000.00	2,280,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	2,500,000.00	2,500,000.00
1st Subsequent Year (2018-19)	2,500,000.00	2,500,000.00
2nd Subsequent Year (2019-20)	2,500,000.00	2,500,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	168	168
1st Subsequent Year (2018-19)	168	168
2nd Subsequent Year (2019-20)	168	168

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

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

n/a
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2. Self-Insurance Liabilities

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

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

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

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

4. Comments:

Health and Welfare is fully insured. Workers comp is currently "dollar-one" coverage. Pre 2005 Workers comp are self insured. Vision, Pharmacy and dental are self insured (minor programs). Property Liability is in a JPA.

**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	1,290.0	1,295.0	1,299.0	1,302.0

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

No

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

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

If No, complete questions 6 and 7.

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

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:

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

1,305,899

7. Amount included for any tentative salary schedule increases

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

**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)
Yes	Yes	Yes
21,700,000	23,653,000	25,606,000
Varies	Varies	Varies
4.1%	9.0%	9.0%

**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?

No

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

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

- 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
1,400,000	1,400,000	1,400,000
1.0%	1.0%	1.0%

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

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

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

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**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.

**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	900.0	900.0	900.0	900.0

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

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?

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?

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)?

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

Total cost of salary settlement

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

<input type="text"/>
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**Multiyear Agreement**

Total cost of salary settlement

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

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

<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
11,400,000	12,426,000	13,520,000
Varies	Varies	Varies
4.1%	9.0%	9.0%

**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?

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
400,000	400,000	400,000
1.0%	1.0%	1.0%

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

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

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

**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.):

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**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?   
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	190.0	195.0	195.0	195.0

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.

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,500,000	3,815,000	4,130,000
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	4.1%	9.0%	9.0%

**Management/Supervisor/Confidential 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 budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	250,000	250,000	250,000
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%



**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.

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### ADDITIONAL FISCAL INDICATORS

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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)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

Line 9A - New CBO
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### End of School District Second Interim Criteria and Standards Review

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Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										2,710
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	3,139,628.00	108,696.00	465,032.00	169,875.00	778,584.00	1,498,646.00	12,180,058.00		18,340,519.00
2000-2999	Classified Salaries	871,221.00	75,917.00	0.00	0.00	29,283.00	435,920.00	10,371,756.00		11,784,097.00
3000-3999	Employee Benefits	1,525,514.00	88,135.00	156,693.00	57,657.00	306,633.00	707,567.00	9,666,928.00		12,509,127.00
4000-4999	Books and Supplies	58,063.00	37,000.00	1,000.00	0.00	36,934.00	147,400.00	156,331.00		436,728.00
5000-5999	Services and Other Operating Expenditures	3,314,146.00	192,027.00	2,500.00	24,447.00	38,687.00	11,301,883.00	213,715.00		15,087,405.00
6000-6999	Capital Outlay	2,000.00	0.00	0.00	0.00	0.00	16,500.00	0.00		18,500.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,910,572.00	501,775.00	625,225.00	251,979.00	1,190,121.00	14,107,916.00	32,588,788.00	0.00	58,176,376.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,084.00	18,500.00	9,905.00	14,050.00		48,539.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	6,084.00	18,500.00	9,905.00	14,050.00	0.00	48,539.00
	TOTAL COSTS	8,910,572.00	501,775.00	625,225.00	258,063.00	1,208,621.00	14,117,821.00	32,602,838.00	0.00	58,224,915.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,927,228.00	108,696.00	465,032.00	169,875.00	448,390.00	1,498,646.00	12,133,045.00		17,750,912.00
2000-2999	Classified Salaries	790,844.00	75,917.00	0.00	0.00	0.00	435,920.00	7,665,526.00		8,968,207.00
3000-3999	Employee Benefits	1,410,013.00	88,135.00	156,693.00	57,657.00	171,991.00	707,567.00	8,176,741.00		10,768,797.00
4000-4999	Books and Supplies	58,063.00	37,000.00	1,000.00	0.00	21,846.00	147,400.00	125,431.00		390,740.00
5000-5999	Services and Other Operating Expenditures	3,310,146.00	192,027.00	2,500.00	24,447.00	29,110.00	10,708,127.00	20,801.00		14,287,158.00
6000-6999	Capital Outlay	2,000.00	0.00	0.00	0.00	0.00	16,500.00	0.00		18,500.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,498,294.00	501,775.00	625,225.00	251,979.00	671,337.00	13,514,160.00	28,121,544.00	0.00	52,184,314.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,084.00	0.00	0.00	14,050.00		20,134.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	6,084.00	0.00	0.00	14,050.00	0.00	20,134.00
	TOTAL BEFORE OBJECT 8980	8,498,294.00	501,775.00	625,225.00	258,063.00	671,337.00	13,514,160.00	28,135,594.00	0.00	52,204,448.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									(74,549.00)
										52,129,899.00

Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	394.00		394.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,315,506.00		1,315,506.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	802,928.00		802,928.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	12,346.00	0.00	10,000.00		22,346.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	2,310.00	4,270,127.00	7,000.00		4,279,437.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	14,656.00	4,270,127.00	2,135,828.00	0.00	6,420,611.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,581.00		4,581.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,581.00	0.00	4,581.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	14,656.00	4,270,127.00	2,140,409.00	0.00	6,425,192.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)										
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										(74,549.00)
	TOTAL COSTS										30,481,610.00
											36,832,253.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2016-17 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										2,710
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,761,244.85	203,516.01	405,130.27	170,301.69	528,001.68	1,512,105.86	12,360,448.10		17,940,748.46
2000-2999	Classified Salaries	775,917.89	69,181.00	0.00	0.00	180,614.81	435,473.74	8,547,250.14		10,008,437.58
3000-3999	Employee Benefits	1,485,510.36	103,857.57	153,190.63	68,006.38	328,506.14	804,384.82	9,607,779.69		12,551,235.59
4000-4999	Books and Supplies	42,990.15	22,034.41	0.00	0.00	41,388.44	131,635.15	41,753.67		279,801.82
5000-5999	Services and Other Operating Expenditures	4,142,401.51	47,707.79	(373.59)	12,650.98	118,066.65	11,937,517.43	33,558.96		16,291,529.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	18,317.49	0.00		18,317.49
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,208,064.76	446,296.78	557,947.31	250,959.05	1,196,577.72	14,839,434.49	30,590,790.56	0.00	57,090,070.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,084.39	20,087.02	10,554.00	10,359.68		47,085.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,766,840.07								6,766,840.07
	Total Indirect Costs	0.00	0.00	0.00	6,084.39	20,087.02	10,554.00	10,359.68	0.00	47,085.09
	TOTAL COSTS	9,208,064.76	446,296.78	557,947.31	257,043.44	1,216,664.74	14,849,988.49	30,601,150.24	0.00	57,137,155.76
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	97,023.89	0.00	34,623.46		131,647.35
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	180,614.81	0.00	2,796,467.04		2,977,081.85
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	126,683.12	0.00	1,483,671.10		1,610,354.22
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	24,701.22	0.00	3,256.55		27,957.77
5000-5999	Services and Other Operating Expenditures	4,000.00	0.00	0.00	0.00	105,309.94	275,957.00	8,103.23		393,370.17
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,000.00	0.00	0.00	0.00	534,332.98	275,957.00	4,326,121.38	0.00	5,140,411.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	20,087.02	10,554.00	269.18		30,910.20
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	20,087.02	10,554.00	269.18	0.00	30,910.20
	TOTAL BEFORE OBJECT 8980	4,000.00	0.00	0.00	0.00	554,420.00	286,511.00	4,326,390.56	0.00	5,171,321.56
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										5,171,321.56

Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2016-17 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,761,244.85	203,516.01	405,130.27	170,301.69	430,977.79	1,512,105.86	12,325,824.64		17,809,101.11
2000-2999	Classified Salaries	775,917.89	69,181.00	0.00	0.00	0.00	435,473.74	5,750,783.10		7,031,355.73
3000-3999	Employee Benefits	1,485,510.36	103,857.57	153,190.63	68,006.38	201,823.02	804,384.82	8,124,108.59		10,940,881.37
4000-4999	Books and Supplies	42,990.15	22,034.41	0.00	0.00	16,687.22	131,635.15	38,497.12		251,844.05
5000-5999	Services and Other Operating Expenditures	4,138,401.51	47,707.79	(373.59)	12,650.98	12,756.71	11,661,560.43	25,455.73		15,898,159.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	18,317.49	0.00		18,317.49
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,204,064.76	446,296.78	557,947.31	250,959.05	662,244.74	14,563,477.49	26,264,669.18	0.00	51,949,659.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,084.39	0.00	0.00	10,090.50		16,174.89
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,766,840.07								6,766,840.07
	Total Indirect Costs	0.00	0.00	0.00	6,084.39	0.00	0.00	10,090.50	0.00	16,174.89
	TOTAL BEFORE OBJECT 8980	9,204,064.76	446,296.78	557,947.31	257,043.44	662,244.74	14,563,477.49	26,274,759.68	0.00	51,965,834.20
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									51,965,834.20
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	44,940.21	0.00	0.00	165.00		45,105.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	80,901.65		80,901.65
3000-3999	Employee Benefits	0.00	0.00	0.00	17,617.26	0.00	0.00	62,627.76		80,245.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	13,863.58	0.00	13,117.91		26,981.49
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	8,531.87	772.81	4,428,663.57	3,135.51		4,441,103.76
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	71,089.34	14,636.39	4,428,663.57	159,947.83	0.00	4,674,337.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	71,089.34	14,636.39	4,428,663.57	159,947.83	0.00	4,674,337.13
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									30,365,833.88
										35,040,171.01

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**SELPA:** Foothill (DJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
High cost students exited from NPS	535,915.45	
Cost savings from retirees/resignation	420,969.00	
<b>Total exempt reductions</b>	<b>956,884.45</b>	<b>0.00</b>

SELPA: Foothill (DJ)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	_____

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:




SELPA: Foothill (DJ)  
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	58,224,915.00		
b. Less: Expenditures paid from federal sources	6,095,016.00		
c. Expenditures paid from state and local sources	52,129,899.00	51,965,834.20	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		51,965,834.20	
Less: Exempt reduction(s) from SECTION 1		956,884.45	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	52,129,899.00	51,008,949.75	1,120,949.25

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	58,224,915.00		
b. Less: Expenditures paid from federal sources	6,095,016.00		
c. Expenditures paid from state and local sources	52,129,899.00	51,965,834.20	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		51,965,834.20	
Less: Exempt reduction(s) from SECTION 1		956,884.45	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	52,129,899.00	51,008,949.75	1,120,949.25
d. Special education unduplicated pupil count	2,710.00	2,710.00	
e. Per capita state and local expenditures (A2c/A2d)	19,236.13	18,822.49	413.64

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Foothill (DJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	36,832,253.00	35,040,171.01	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		35,040,171.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>36,832,253.00</u>	<u>35,040,171.01</u>	<u>1,792,081.99</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	36,832,253.00	35,040,171.01	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		35,040,171.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>36,832,253.00</u>	<u>35,040,171.01</u>	<u>1,792,081.99</u>
b. Special education unduplicated pupil count	<u>2,710</u>	<u>2,710</u>	
c. Per capita local expenditures (B2a/B2b)	<u>13,591.24</u>	<u>12,929.95</u>	<u>661.29</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

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Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures by SELPA (SP-I)

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>						
1000-1999	Certificated Salaries	18,340,519.00	10,270,092.00	2,242,117.92		30,852,728.92
2000-2999	Classified Salaries	11,784,097.00	6,711,701.00	2,228,796.02		20,724,594.02
3000-3999	Employee Benefits	12,509,127.00	6,245,282.00	1,247,597.80		20,002,006.80
4000-4999	Books and Supplies	436,728.00	89,456.00	22,351.00		548,535.00
5000-5999	Services and Other Operating Expenditures	15,087,405.00	6,728,230.00	2,264,247.00		24,079,882.00
6000-6999	Capital Outlay	18,500.00	0.00	0.00		18,500.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	58,176,376.00	30,044,761.00	8,005,109.74	0.00	96,226,246.74
7310	Transfers of Indirect Costs	48,539.00	0.00	453,954.00		502,493.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	48,539.00	0.00	453,954.00	0.00	502,493.00
	<b>TOTAL COSTS</b>	<b>58,224,915.00</b>	<b>30,044,761.00</b>	<b>8,459,063.74</b>	<b>0.00</b>	<b>96,728,739.74</b>
<b>PROJECTED EXPENDITURES - State and Local Sources</b>						
1000-1999	Certificated Salaries	17,750,912.00	10,217,262.00	2,209,218.47		30,177,392.47
2000-2999	Classified Salaries	8,968,207.00	4,564,940.00	1,663,527.75		15,196,674.75
3000-3999	Employee Benefits	10,768,797.00	5,240,102.00	1,117,462.62		17,126,361.62
4000-4999	Books and Supplies	390,740.00	82,150.00	22,351.00		495,241.00
5000-5999	Services and Other Operating Expenditures	14,287,158.00	6,487,883.00	2,220,162.00		22,995,203.00
6000-6999	Capital Outlay	18,500.00	0.00	0.00		18,500.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	52,184,314.00	26,592,337.00	7,232,721.84	0.00	86,009,372.84
7310	Transfers of Indirect Costs	20,134.00	0.00	453,954.00		474,088.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	20,134.00	0.00	453,954.00	0.00	474,088.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>52,204,448.00</b>	<b>26,592,337.00</b>	<b>7,686,675.84</b>	<b>0.00</b>	<b>86,483,460.84</b>
8980	Contributions from Unrestricted Revenues to Federal Resources	(74,549.00)	0.00	11,645.00		(62,904.00)
	<b>TOTAL COSTS</b>	<b>52,129,899.00</b>	<b>26,592,337.00</b>	<b>7,698,320.84</b>	<b>0.00</b>	<b>86,420,556.84</b>

Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures by SELPA (SP-I)

PROJECTED EXPENDITURES - Local Sources						
1000-1999	Certificated Salaries	394.00	0.00	0.00		394.00
2000-2999	Classified Salaries	1,315,506.00	0.00	0.00		1,315,506.00
3000-3999	Employee Benefits	802,928.00	0.00	0.00		802,928.00
4000-4999	Books and Supplies	22,346.00	12,823.00	0.00		35,169.00
5000-5999	Services and Other Operating Expenditures	4,279,437.00	1,562,378.00	242,300.00		6,084,115.00
6000-6999	Capital Outlay	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs.	6,420,611.00	1,575,201.00	242,300.00	0.00	8,238,112.00
7310	Transfers of Indirect Costs	4,581.00	0.00	0.00		4,581.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,581.00	0.00	0.00	0.00	4,581.00
	TOTAL BEFORE OBJECT 8980	6,425,192.00	1,575,201.00	242,300.00	0.00	8,242,693.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	(74,549.00)	0.00	11,645.00		(62,904.00)
8980	Contributions from Unrestricted Revenues to State Resources	30,481,610.00	16,176,838.00	5,216,785.00		51,875,233.00
	TOTAL COSTS	36,832,253.00	17,752,039.00	5,470,730.00	0.00	60,055,022.00
	UNDUPLICATED PUPIL COUNT	2,710	1,928	368		5,006

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										1,928
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,097,580.00	0.00	0.00	0.00	639,701.00	976,339.00	7,556,472.00		10,270,092.00
2000-2999	Classified Salaries	399,034.00	0.00	0.00	0.00	178,710.00	3,723,083.00	2,410,954.00		6,711,701.00
3000-3999	Employee Benefits	436,822.00	0.00	0.00	0.00	300,314.00	1,993,076.00	3,546,070.00		6,245,282.00
4000-4999	Books and Supplies	18,245.00	0.00	0.00	500.00	5,716.00	17,226.00	47,789.00		89,456.00
5000-5999	Services and Other Operating Expenditures	3,156,820.00	0.00	0.00	0.00	3,580.00	3,307,073.00	260,757.00		6,729,230.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,168,501.00	0.00	0.00	500.00	1,128,021.00	9,926,717.00	13,621,022.00	0.00	30,044,761.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	5,168,501.00	0.00	0.00	500.00	1,128,021.00	9,926,717.00	13,621,022.00	0.00	30,044,761.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,044,759.00	0.00	0.00	0.00	639,701.00	976,339.00	7,556,472.00		10,217,262.00
2000-2999	Classified Salaries	279,964.00	0.00	0.00	0.00	169,236.00	3,521,861.00	594,859.00		4,564,940.00
3000-3999	Employee Benefits	428,302.00	0.00	0.00	0.00	302,870.00	1,805,672.00	2,703,258.00		5,240,102.00
4000-4999	Books and Supplies	17,250.00	0.00	0.00	500.00	5,075.00	13,726.00	45,599.00		82,150.00
5000-5999	Services and Other Operating Expenditures	3,136,820.00	0.00	0.00	0.00	0.00	3,123,566.00	227,497.00		6,487,883.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,906,886.00	0.00	0.00	500.00	1,116,882.00	9,441,184.00	11,127,685.00	0.00	26,592,337.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	4,906,886.00	0.00	0.00	500.00	1,116,882.00	9,441,184.00	11,127,685.00	0.00	26,592,337.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3179 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										26,592,337.00

Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	3,217.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,562,378.00	0.00	0.00	0.00	0.00	3,161.00	6,445.00		12,823.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		1,562,378.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,565,595.00	0.00	0.00	0.00	0.00	3,161.00	6,445.00	0.00	1,575,201.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7550	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>1,565,595.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,161.00</b>	<b>6,445.00</b>	<b>0.00</b>	<b>1,575,201.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7310, except 8500-8540, & 7240, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>16,176,638.00</b>
										<b>17,752,039.00</b>

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2016-17 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										1,929
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,035,623.65	0.00	0.00	1,535.82	599,367.71	1,384,901.58	7,579,647.78		10,651,077.54
2000-2999	Classified Salaries	419,846.53	0.00	0.00	0.00	197,703.53	3,770,203.97	2,280,769.01		6,658,549.04
3000-3999	Employee Benefits	455,478.45	0.00	0.00	302.04	253,337.98	1,844,214.59	3,228,367.78		5,761,700.84
4000-4999	Books and Supplies	36,828.97	0.00	0.00	0.00	3,892.69	19,005.66	73,601.49		132,328.80
5000-5999	Services and Other Operating Expenditures	3,230,381.99	0.00	0.00	229.49	397.48	3,303,048.98	149,152.30		6,693,210.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,238,159.59	0.00	0.00	2,068.35	1,044,699.39	10,321,380.78	13,311,558.35	0.00	29,917,866.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	3,633,702.49								3,633,702.49
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL COSTS</b>	<b>5,238,159.59</b>	<b>0.00</b>	<b>0.00</b>	<b>2,068.35</b>	<b>1,044,699.39</b>	<b>10,321,380.78</b>	<b>13,311,558.35</b>	<b>0.00</b>	<b>29,917,866.46</b>
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	53,193.35	0.00	0.00	0.00	12,771.44	0.00	2,812.88		68,777.67
2000-2999	Classified Salaries	115,046.14	0.00	0.00	0.00	156,454.99	274,196.53	1,547,805.25		2,193,502.91
3000-3999	Employee Benefits	58,500.11	0.00	0.00	0.00	65,854.04	103,612.04	699,588.65		927,554.84
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	841.00	10,853.18	42,423.21		53,917.37
5000-5999	Services and Other Operating Expenditures	20,591.86	0.00	0.00	0.00	0.00	182,407.00	16,569.50		219,668.36
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	247,331.46	0.00	0.00	0.00	235,721.47	571,068.73	2,409,299.49	0.00	3,463,421.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>247,331.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>235,721.47</b>	<b>571,068.73</b>	<b>2,409,299.49</b>	<b>0.00</b>	<b>3,463,421.15</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>0.00</b>
										<b>3,463,421.15</b>

Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2016-17 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,042,430.30	0.00	0.00	1,536.82	566,595.27	1,384,901.59	7,575,834.90		10,592,299.67
2000-2999	Classified Salaries	394,500.39	0.00	0.00	0.00	31,248.54	3,496,013.44	632,989.76		4,465,046.13
3000-3999	Employee Benefits	395,979.34	0.00	0.00	0.00	187,483.94	1,740,602.65	2,522,779.13		4,854,146.00
4000-4999	Books and Supplies	36,828.97	0.00	0.00	0.00	3,251.69	8,152.50	31,178.27		79,411.43
5000-5999	Services and Other Operating Expenditures	3,209,790.13	0.00	0.00	229.49	397.46	3,129,641.98	132,482.80		6,483,541.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,990,629.13	0.00	0.00	2,068.35	808,977.92	9,750,312.05	10,902,258.86	0.00	25,451,445.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	3,633,702.49	0.00	0.00	0.00	0.00	0.00	0.00		3,633,702.49
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	4,990,629.13	0.00	0.00	2,068.35	808,977.92	9,750,312.05	10,902,258.86	0.00	26,454,445.31
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
	TOTAL COSTS									0.00
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	117.32	0.00	0.00	0.00	0.00	0.00	0.00		117.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,808.91	489.19		4,298.10
3000-3999	Employee Benefits	18.60	0.00	0.00	0.00	0.00	1,026.25	116.55		1,151.41
4000-4999	Books and Supplies	954.69	0.00	0.00	0.00	0.00	1,220.00	2,263.77		4,438.46
5000-5999	Services and Other Operating Expenditures	1,561,802.73	0.00	0.00	0.00	397.48	0.00	26.15		1,562,226.36
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,562,893.34	0.00	0.00	0.00	397.48	5,055.17	2,895.66	0.00	1,572,241.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	1,562,893.34	0.00	0.00	0.00	397.48	5,055.17	2,895.66	0.00	1,572,241.65
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									15,787,555.30
										17,359,796.65

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



SELPA: Foothill (DJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
The net of moving the FACTS program to the Adult Ed School which will now run the program.	278,706.00	
Total exempt reductions	278,706.00	0.00

SELPA: Foothill (DJ)

**SECTION 2** Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

**If (b) is greater than (a).**  
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) \_\_\_\_\_ 0.00 (d)

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction). \_\_\_\_\_

**If (b) is less than (a).**  
Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). \_\_\_\_\_ (e)

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) \_\_\_\_\_ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


SELPA: Foothill (DJ)  
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	30,044,761.00		
b. Less: Expenditures paid from federal sources	3,452,424.00		
c. Expenditures paid from state and local sources	26,592,337.00	26,464,445.31	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		26,464,445.31	
Less: Exempt reduction(s) from SECTION 1		278,706.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	26,592,337.00	26,185,739.31	406,597.69

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	30,044,761.00		
b. Less: Expenditures paid from federal sources	3,452,424.00		
c. Expenditures paid from state and local sources	26,592,337.00	26,464,445.31	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		26,464,445.31	
Less: Exempt reduction(s) from SECTION 1		278,706.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	26,592,337.00	26,185,739.31	406,597.69
d. Special education unduplicated pupil count	1,928.00	1,928.00	
e. Per capita state and local expenditures (A2c/A2d)	13,792.71	13,581.81	210.90

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Foothill (DJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	17,752,039.00	17,359,796.95	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		17,359,796.95	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,752,039.00	17,359,796.95	392,242.05

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	17,752,039.00	17,359,796.95	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		17,359,796.95	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,752,039.00	17,359,796.95	392,242.05
b. Special education unduplicated pupil count	1,928	1,928	
c. Per capita local expenditures (B2a/B2b)	9,207.49	9,004.04	203.45

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures by LEA (LP-4)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										368
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	188,453.16	0.00	0.00	0.00	94,190.42	0.00	1,959,474.34		2,242,117.92
2000-2999	Classified Salaries	67,292.68	0.00	0.00	0.00	93,532.81	32,656.81	2,035,313.72		2,228,796.02
3000-3999	Employee Benefits	69,837.30	0.00	0.00	0.00	60,532.60	5,829.00	1,111,398.90		1,247,597.80
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	22,351.00		22,351.00
5000-5999	Services and Other Operating Expenditures	2,740.00	0.00	0.00	0.00	36,574.00	1,943,069.00	281,864.00		2,264,247.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	328,323.14	0.00	0.00	0.00	284,829.83	1,981,554.81	5,410,401.96	0.00	8,005,109.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	453,954.00		453,954.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL COSTS</b>	<b>328,323.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>284,829.83</b>	<b>1,981,554.81</b>	<b>5,864,355.96</b>	<b>0.00</b>	<b>8,459,063.74</b>
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	188,453.16	0.00	0.00	0.00	94,190.42	0.00	1,926,574.89		2,209,218.47
2000-2999	Classified Salaries	67,292.68	0.00	0.00	0.00	74,340.83	15,337.50	1,506,556.74		1,663,527.75
3000-3999	Employee Benefits	69,837.30	0.00	0.00	0.00	55,542.60	1,500.00	990,582.72		1,117,462.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	22,351.00		22,351.00
5000-5999	Services and Other Operating Expenditures	2,740.00	0.00	0.00	0.00	36,000.00	1,897,051.00	284,371.00		2,220,162.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	328,323.14	0.00	0.00	0.00	260,073.85	1,913,888.50	4,730,436.35	0.00	7,232,721.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	453,954.00		453,954.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>328,323.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>260,073.85</b>	<b>1,913,888.50</b>	<b>5,184,390.35</b>	<b>0.00</b>	<b>7,686,675.84</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>11,645.00</b>
										<b>7,698,320.84</b>

Second Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures by LEA (LP#)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	242,000.00	300.00		242,300.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	242,000.00	300.00	0.00	242,300.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	242,000.00	300.00	0.00	242,300.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)										
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										11,645.00
	<b>TOTAL COSTS</b>										<b>5,216,785.00</b>
											<b>5,470,730.00</b>

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SECOND INTERIM  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures by SELPA (SP-1)

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PROJECTED EXPENDITURES - State and Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2016-17 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										368
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	149,482.97	0.00	0.00	0.00	161,581.25	1,420.93	2,010,961.51		2,323,446.66
2000-2999	Classified Salaries	68,851.19	0.00	0.00	0.00	77,867.55	27,545.22	1,850,566.45		2,024,830.41
3000-3999	Employee Benefits	59,041.85	0.00	0.00	0.00	70,105.00	5,024.85	1,057,830.81		1,192,002.51
4000-4999	Books and Supplies	23.16	0.00	0.00	0.00	2,011.92	0.00	23,487.06		25,522.14
5000-5999	Services and Other Operating Expenditures	4,200.00	0.00	0.00	0.00	24,687.48	1,388,092.95	141,665.58		1,558,646.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	281,599.17	0.00	0.00	0.00	336,253.20	1,422,083.95	5,084,511.41	0.00	7,124,447.73
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	670,798.08		670,798.08
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,085,712.96								1,085,712.96
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	670,798.08	0.00	670,798.08
	<b>TOTAL COSTS</b>	281,599.17	0.00	0.00	0.00	336,253.20	1,422,083.95	5,755,309.49	0.00	7,795,245.81
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	31,687.37		31,687.37
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	32,290.78	15,632.18	523,119.19		571,042.15
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	3,100.00	3,645.37	126,481.04		133,206.41
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(10,634.78)	46,018.00	297.87		35,681.19
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	24,756.00	65,295.55	681,585.57	0.00	771,617.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	24,756.00	65,295.55	681,585.57	0.00	771,617.12
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									10,874.12
										760,743.00



Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2016-17 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	149,482.97	0.00	0.00	0.00	161,581.25	1,420.93	1,979,274.14		2,291,759.29
2000-2999	Classified Salaries	68,851.19	0.00	0.00	0.00	45,576.77	11,913.04	1,327,447.26		1,453,788.26
3000-3999	Employee Benefits	59,041.85	0.00	0.00	0.00	67,005.00	1,379.48	931,369.77		1,058,796.10
4000-4999	Books and Supplies	23.16	0.00	0.00	0.00	2,011.92	0.00	23,487.06		25,522.14
5000-5999	Services and Other Operating Expenditures	4,200.00	0.00	0.00	0.00	35,322.26	1,342,074.95	141,367.61		1,522,964.82
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>281,599.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>311,497.20</b>	<b>1,356,788.40</b>	<b>4,402,945.84</b>	<b>0.00</b>	<b>6,352,830.61</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	670,798.08		670,798.08
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,085,712.96								1,085,712.96
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>670,798.08</b>	<b>0.00</b>	<b>670,798.08</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>281,599.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>311,497.20</b>	<b>1,356,788.40</b>	<b>5,073,743.92</b>	<b>0.00</b>	<b>7,023,628.69</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
	<b>TOTAL COSTS</b>									<b>10,674.12</b>
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	143,332.71	5,467.50		148,800.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>143,332.71</b>	<b>5,467.50</b>	<b>0.00</b>	<b>148,800.21</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>143,332.71</b>	<b>5,467.50</b>	<b>0.00</b>	<b>148,800.21</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									10,674.12
	<b>TOTAL COSTS</b>									<b>4,587,325.49</b>
	<b>TOTAL COSTS</b>									<b>4,746,999.82</b>

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**SELPA:** Foothill (DJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Foothill (DJ)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

**IMPORTANT NOTE:** Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

**If (b) is greater than (a).**  
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) \_\_\_\_\_ 0.00 (d)

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction). \_\_\_\_\_

**If (b) is less than (a).**  
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (a), Portion used to reduce MOE requirement). \_\_\_\_\_ (e)

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) \_\_\_\_\_ 0.00 (f)

**Note:** If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


SELPA: Foothill (DJ)  
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	8,459,063.74		
b. Less: Expenditures paid from federal sources	760,742.90		
c. Expenditures paid from state and local sources	7,698,320.84	8,120,215.77	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		8,120,215.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,698,320.84	8,120,215.77	(421,894.93)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	8,459,063.74		
b. Less: Expenditures paid from federal sources	760,742.90		
c. Expenditures paid from state and local sources	7,698,320.84	8,120,215.77	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		8,120,215.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,698,320.84	8,120,215.77	(421,894.93)
d. Special education unduplicated pupil count	368.00	368.00	
e. Per capita state and local expenditures (A2c/A2d)	20,919.35	22,065.80	(1,146.45)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Foothill (DJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2017-18	Comparison Year 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,470,730.00	4,793,812.33	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		4,793,812.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,470,730.00	4,793,812.33	676,917.67

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	5,470,730.00	4,746,999.82	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		4,746,999.82	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,470,730.00	4,746,999.82	723,730.18
b. Special education unduplicated pupil count	368	368	
c. Per capita local expenditures (B2a/B2b)	14,866.11	12,899.46	1,966.65

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

**Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.**

Mark Evans  
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