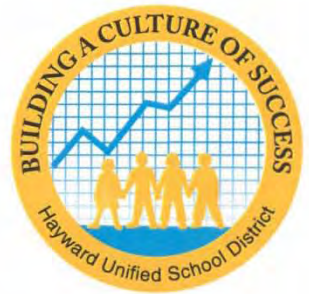




Hayward Unified School District

Building a Culture of Success - Made In Hayward



FIRST INTERIM REPORT 2017-18

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Presented December 13, 2017

**Prepared by Business Services:
Luci Rogers, Chief Financial Officer**



Hayward Unified School District Mission Statement

The mission of the Hayward Unified School District is to promote educational excellence by empowering students to become dynamic leaders in a global society.



HAYWARD UNIFIED SCHOOL DISTRICT FIRST INTERIM 2017-2018

Board of Trustees

Ms. Lisa Brunner, President

Dr. Luis Reynoso, Vice President

Dr. Robert Carlson, Clerk

Dr. Annette Walker, Trustee

Mr. William McGee, Trustee

District Administration

**Dr. Matt Wayne
Superintendent**

**Ms. Chien Wu-Fernandez
Associate Superintendent, Student/Parent/Community Services**

**Dr. Peter Parenti
Assistant Superintendent, Education Services**

**Ms. Delia Ruiz
Assistant Superintendent, Human Resources**

**Ms. Luci Rogers
Chief Financial Officer**

BOARD SUMMARY AND CERTIFICATION

BOARD OF EDUCATION SUMMARY REPORT

DIVISION: Business Services

SUBMITTED BY: Luci Rogers, Chief Financial Officer

SUBJECT: 2017-18 First Interim Report

PRIORITY/GOAL: 1.0 Priority: Financial and Operational decisions will be driven by student success and district priorities and goals.

...

HISTORY/BACKGROUND

School Districts are required to complete interim reports per Assembly Bill (AB) 1200 and AB 2756. These reports are to be completed using the Standardized Account Code Structure (SACS) software and are submitted at intervals established by the State of California.

The First Interim Report is a financial report that reflects the District's updated revenues and expenditure projections, as compared to Adopted Budget, along with actual revenues and expenditures from July 1 through October 31, 2017.

PURPOSE OF PRESENTATION

The purpose of this agenda item is to secure the Governing Board's approval of the First Interim Report with a positive certification.

IMPLEMENTATION

The First Interim Report will be presented to the Governing Board on December 31, 2017, with a positive certification recommendation. Positive certification means the District will be able to meet its financial obligations for the current and two subsequent fiscal years. The positive certification is attained through the implementation of the target reductions presented to the Board at the Fiscal Solvency Budget Workshop held on November 8, 2017.

A copy of the report is available at the reception desk at the District's Administrative Office at 24411 Amador Street, Hayward, CA 94544 and also on the District website. Upon review and approval, the First Interim Report will be submitted to the Alameda County Office of Education by December 15, 2017.

RECOMMENDATION

It is recommended that the Governing Board approve the First Interim Report as presented with a positive certification based upon current assumptions and projections.

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2017

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Luci Rogers

Telephone: 510-784-2613

Title: Chief Financial Officer

E-mail: lrogers@husd.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	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 budget adoption.	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 budget adoption.	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 budget adoption.	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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	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 budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the 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 budget adoption 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 budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• 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

POWERPOINT NARRATIVE AND ANALYSIS



2017-18 FIRST INTERIM REPORT



Made in



Hayward

Business Services

Luci Rogers
Chief Financial Officer

December 13, 2017

Dr. Matt Wayne, Superintendent

CERTIFICATION OF FINANCIAL CONDITION – 3 TYPES

— **NEGATIVE CERTIFICATION**

Certifies 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.

— **QUALIFIED CERTIFICATION**

Certifies that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

X **POSITIVE CERTIFICATION**

Certifies that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

2017-18 FIRST INTERIM KEY ASSUMPTIONS AND BUDGET RISKS

- LCFF Calculations have been updated to reflect a 336 decline in enrollment from 20,771 to 20,435. The enrollment decline is primarily in the elementary schools (310 students which includes 28 that transferred to charter schools). And although the secondary schools have a combined loss of just 18 students, the enrollment would have been up in secondary had there not been a transfer of 262 students to charter schools.
- Unduplicated Pupil Percentage (UPP) is estimated at 77.95%, up from 77.02%.
- The enrollment and UPP is assumed to stay flat for the subsequent two years but there is a **budget risk** that enrollment may continue to decline.
- Although there is wide-spread speculation that the Governor's January Budget will provide increased revenue to school districts, the ACOE requires us to base the revenue on the existing FCMAT LCFF calculator.

2017-18 FIRST INTERIM KEY ASSUMPTIONS AND BUDGET RISKS, CONTINUED

- Contribution to Special Education is maintained at same amount as Adopted. Typically we have needed to increase the budget at First or Second Interim due to unanticipated costs. However, transportation costs are trending lower than budgeted which will help offset any potential necessary increases. Special Education costs are always a **budget risk** since a student may be identified at any time as needing services. The Department Director and the Associate Superintendent of Student Services continue to look for efficiencies to reduce the costs.
- The District has not budgeted any Affordable Care Act penalties in 2017-18 nor in the two subsequent years. Recently, the District received a notification letter from the IRS assessing preliminary penalties of \$3.8 million for calendar year 2015. The District will protest the assessment, but these penalties remain a **budget risk**.
- There is no general fund assistance to other funds budgeted, including Adult Education.
- There is \$227,000 budgeted for legal settlements; there is a **budget risk** that it may not be enough.

2017-18 FIRST INTERIM KEY ASSUMPTIONS AND BUDGET RISKS, CONTINUED

- The targeted on-going budget reductions included in the Fiscal Solvency plan presented to the Board on November 8, 2017, are fully reflected in the 2018-19 subsequent year in order to maintain the minimum 3% reserves in 2018-19 and 2019-20. Details will be included at Second Interim.
- And finally, as a reminder, the unrestricted summer school budget was reduced to \$250,000. This will allow us to provide credit recovery programs as prioritized in the LCAP and we will continue to look for additional savings, revenue or grants that will allow us to offer additional summer programs.

2017-18 FIRST INTERIM UNRESTRICTED Summary Comparison to Adopted

	1ST INTERIM	ADOPTED
Total Revenues	\$ 205,869,908	\$207,078,774
Total Expenditures	(170,722,063)	(172,202,989)
Total Contributions	<u>(40,092,141)</u>	<u>(40,092,048)</u>
Net Impact to Fund Balance	\$(4,944,296)	\$(5,216,263)
Variance from Adopted to First Interim:		\$271,968

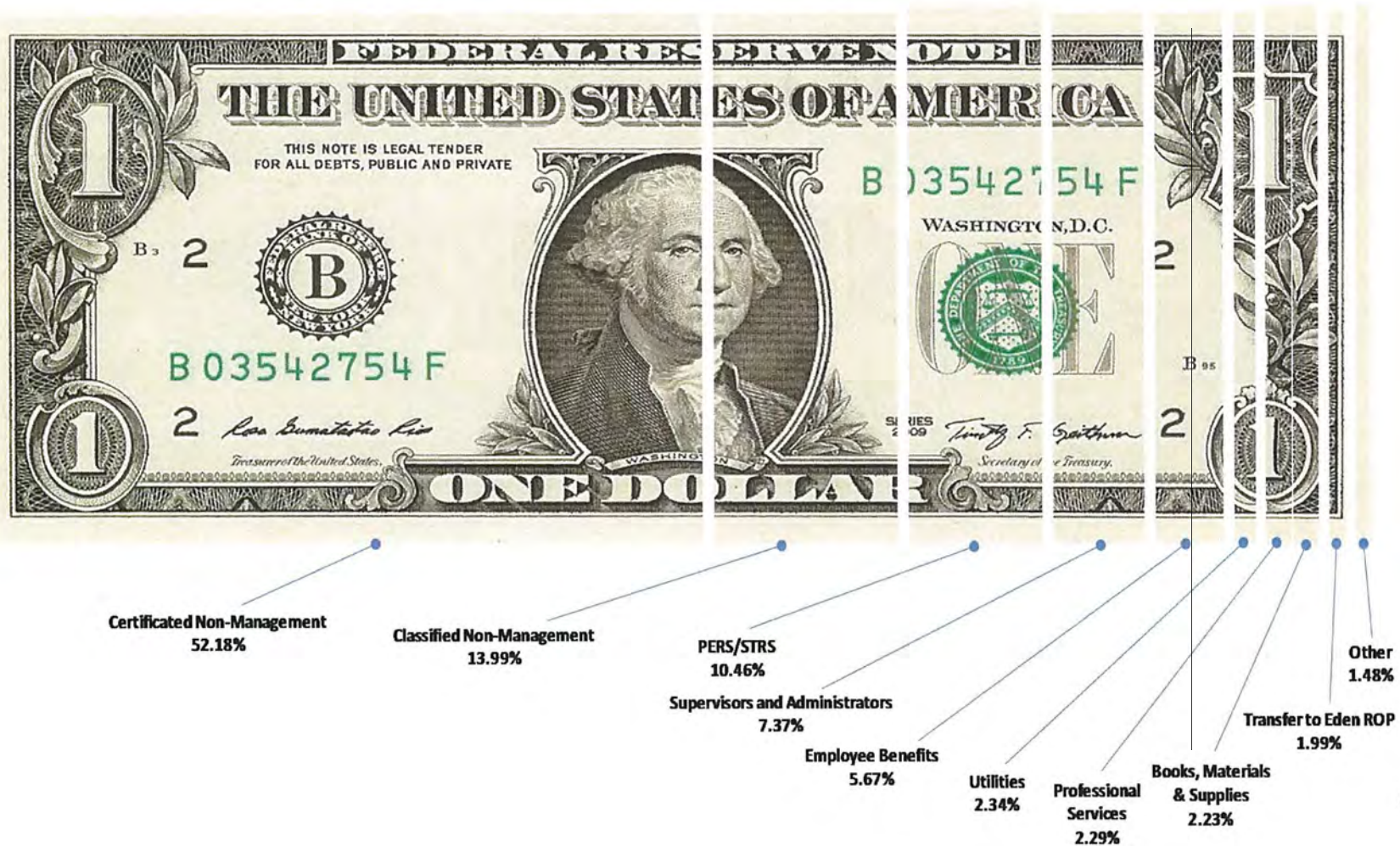
2017-18 First Interim

Unrestricted - Explanation of Significant Variances

	First Interim	Variance		Adopted
LCFF Sources	194,403,131	(1,775,981)	(1)	196,179,112
Expenditures:				
Certificated Salaries	99,264,316	485,096	(3)	98,779,220
Classified Salaries	26,278,120	(883,812)	(4)	27,161,932
Employee Benefits	27,538,476	(264,502)	(5)	27,802,978
Books & Supplies	3,807,648	(252,746)	(6)	4,060,394
Services & Other Operating Expenses	11,641,648	(389,169)	(7)	12,030,817
Capital Outlay	52,610	(116,000)	(8)	168,610

- (1) Decrease due to lower LCFF Funding due to enrollment decline
- (2) Increase primarily attributable to unanticipated insurance proceeds and employer excess STRS refunds
- (3) Increase primarily due to reduction in salary savings compared to Adopted
- (4) Decrease primarily due to increase in salary savings compared to Adopted
- (5) Decrease due to net increase in salary savings
- (6) Reductions in Books & Supplies budget in order to meet reserve requirements
- (7) Reductions in Services & Operating budget in order to meet reserve requirements
- (8) Reductions in Capital Outlay budget in order to meet reserve requirements

2017-18 FIRST INTERIM UNRESTRICTED EXPENDITURES



2017-18 FIRST INTERIM

UNRESTRICTED GENERAL FUND - COST OF STRS INCREASES

Fiscal Year	Prior Employer Contribution Rate	Unrestricted Certificated Salaries Subject to STRS	STRS Cost if Rate Had Not increased	Increases	Increased Employer Contribution Rate	Unrestricted Certificated Salaries Subject to STRS	STRS Cost Based on Increased Rates	Cost of STRS Increases
2014-15	8.250%	84,890,866	7,003,496	0.630%	8.880%	84,890,866	7,538,309	534,812
2015-16	8.250%	90,770,589	7,488,574	2.480%	10.730%	90,770,589	9,739,684	2,251,111
2016-17	8.250%	94,034,968	7,757,885	4.330%	12.580%	94,034,968	11,829,599	4,071,714
2017-18 First Interim	8.250%	96,823,291	7,987,922	6.180%	14.430%	96,823,291	13,971,601	5,983,679
2018-19 Projected	8.250%	94,690,042	7,811,928	8.030%	16.280%	94,690,042	15,415,539	7,603,610
2019-20 Projected	8.250%	95,661,353	7,892,062	9.880%	18.130%	95,661,353	17,343,403	9,451,342
		TOTAL	45,941,866				75,838,135	29,896,269

UNRESTRICTED GENERAL FUND - COST OF PERS INCREASES

Fiscal Year	Prior Employer Contribution Rate	Unrestricted Classified Salaries Subject to PERS	STRS Cost if Rate Had Not increased	Increases	Increased Employer Contribution Rate	Unrestricted Classified Salaries Subject to PERS	PERS Cost Based on Increased Rates	Cost of PERS Increases
2014-15	11.442%	19,208,742	2,197,864	0.329%	11.771%	19,208,742	2,261,061	63,197
2015-16	11.442%	22,550,502	2,580,228	0.076%	11.847%	22,550,502	2,671,558	91,330
2016-17	11.442%	21,896,622	2,505,411	2.117%	13.888%	21,986,622	3,053,502	548,091
2017-18 First Interim	11.442%	22,853,403	2,614,886	4.089%	15.531%	22,853,403	3,549,362	934,476
2018-19 Projected	11.442%	22,578,965	2,583,485	6.658%	18.100%	22,578,965	4,086,793	1,503,307
2019-20 Projected	11.442%	23,099,039	2,642,992	9.358%	20.800%	23,099,039	4,804,600	2,161,608
		TOTAL	15,124,868				20,426,876	5,302,008

TOTAL USE OF UNRESTRICTED GENERAL FUND TO PAY STRS/PERS INCREASES

35,198,277

2017-18 First Interim

Summary of Services and Other Operating (Object Codes 5000-5999)

Description	Object	Unrestricted	Restricted	Total
Subagreements - mostly Special Ed NPS/NPA	5100	10,230	8,425,701	8,435,931
Subagreements - Special Ed Transportation	5100	-	7,531,628	7,531,628
Travel/Conferences	5200	293,497	216,540	510,037
Dues & Memberships	5300	70,159	14,200	84,359
Property and Liability Insurance	5400	1,030,888	-	1,030,888
Utilities and Housekeeping	5500	4,001,250	151,871	4,153,121
Xerox Copier/Printer Contract	5600	1,006,000	-	1,006,000
Rentals/Leases and Maintenance Contracts	5600	595,189	1,643,894	2,239,083
Transfers of Direct Costs	5700	(40,944)	32,896	(8,048)
Phone and Internet Service	5900	642,210	58,772	700,982
Postage Stamps and Metered Mail	5900	123,704	5,443	129,147
Bus Fare or Reimburse Parents for Sp Ed Trans	5800	-	125,000	125,000
Board Approved Service Contracts	5800	928,533	1,368,399	2,296,931
Software Licenses	5800	909,785	586,558	1,496,343
Inter-Agency Contracts	5800	832,616	197,655	1,030,270
Election Expense	5800	-	-	-
Service Contracts Less Than \$5000	5800	197,114	209,054	406,169
Legal Expense	5800	316,214	90,000	406,214
Legal Settlements	5800	227,000	120,227	347,227
Study Trips	5800	117,486	189,237	306,723
Audit Expense	5800	62,000	-	62,000
Employee Assistance Program (EAP)	5800	67,110	-	67,110
Outside Mailing and Printing Services	5800	64,200	22,076	86,276
Other	Various	187,409	62,614	250,023
TOTAL OBJECTS 5000-5999		11,641,648	21,051,767	32,693,415

2017-18 FIRST INTERIM UNRESTRICTED ENDING FUND BALANCE

	AUDITED ACTUALS <u>2016-17</u>	ADOPTED BUDGET <u>2017-18</u>	FIRST INTERIM <u>2017-18</u>
Beginning Balance	13,629,945	13,126,950	13,126,950
Revenues	203,408,236	207,078,774	205,869,908
Expenditures	(165,678,137)	(172,202,989)	(170,722,063)
Transfers Out	(135,975)	(135,000)	(135,000)
Contributions	<u>(38,097,119)</u>	<u>(39,957,047)</u>	<u>(39,957,141)</u>
Projected Ending Balance	<u>13,126,950</u>	<u>7,910,687</u>	<u>8,182,655</u>

Components of Ending Fund Balance

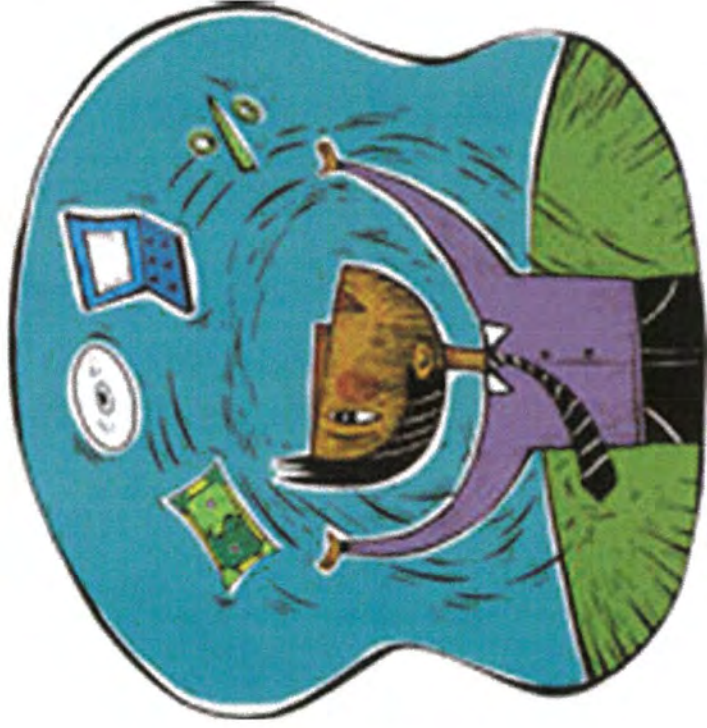
Revolving Cash/Stores Inventory	114,571	114,000	114,000
Prepaid Expenditures	383,816	-	-
Other Assignments	-	-	-
Reserve for Economic Uncertainties	12,628,563	7,796,687	8,068,655
Unassigned/Unappropriated Amount	<u>-</u>	<u>-</u>	<u>-</u>
Projected Ending Balance	<u>13,126,950</u>	<u>7,910,687</u>	<u>8,182,655</u>

2017-18 FIRST INTERIM HISTORY AND PROJECTION OF UNRESTRICTED FUND BALANCE			
	Year Ended	Fund Balance	Net Increase (Decrease) in Fund Balance
Audited Actuals	6/30/2007	25,519,709	9,487,957
Audited Actuals	6/30/2008	21,989,923	(3,529,786)
Audited Actuals	6/30/2009	15,551,120	(6,438,803)
Audited Actuals	6/30/2010	11,551,222	(3,999,898)
Audited Actuals	6/30/2011	18,876,649	7,325,427
Audited Actuals	6/30/2012	19,161,450	284,801
Audited Actuals	6/30/2013	16,710,142	(2,451,308)
Audited Actuals	6/30/2014	8,222,915	(8,487,227)
Audited Actuals	6/30/2015	4,120,820	(4,102,094)
Audited Actuals	6/30/2016	13,629,945	9,509,125
Actuals	6/30/2017	13,126,950	(502,995)
Adopted Budget	6/30/2018	7,910,687	(5,216,263)
2017-18 First Interim	6/30/2018	8,182,655	(4,944,295)
2018-19 Projection	6/30/2019	8,598,948	416,293
2019-20 Projection	6/30/2020	9,291,471	692,523



- **Staff recommendations to the Board**
 - Approve the First Interim Report as presented with a **Positive** Certification
- **Alameda County Office of Education will:**
 - Review the 2017-18 First Interim Report for accuracy and compliance to Ed Code

Board Questions/Comments



FIRST INTERIM ASSUMPTIONS AND GENERAL INFORMATION

A district's first budgetary responsibility is to be fiscally sound.

District officials must ensure that the district is able to meet its financial commitments each year and into the future.

The First Interim Report, as presented, is based with the following goals as a guide:

- Fiscal Solvency;
- LCAP Activities included in the Budget; and
- Board Resolution 1516-29 District Reserve policy 4.5% in 2017-18, 5.0% in 2018-19 and 5.5% in 2019-20. The state-required minimum reserve level for the district's determination of fiscal solvency is 3% in each of the years.

KEY BUDGET ASSUMPTIONS AND UPDATES INCLUDE:

REVENUES

- Revenues were reviewed by staff to award letters and other source information and updated as needed.
- Carryover from state and federal revenue awarded in prior years was added to the budget for use in current year
- LCFF FCMAT calculator was updated for enrollment and unduplicated count projections. Enrollment and unduplicated count at First Interim is updated to 20,435 and 15,889, respectively, down from 20,771 and 16,200 at Adopted. This update resulted in an increase of the unduplicated pupil percentage (UPP) from 77.02% to 77.95%, but an overall loss of \$1.7 million in revenue. There are new development projects underway in the city currently; therefore the Multi-Year Projection ("MYP") assumes that the enrollment and unduplicated count will stay flat for the two subsequent years. The **budget risk** is that the decline in enrollment could continue, resulting in a further loss of revenue. In the current year, there are 310 fewer students in the elementary grades and 26 fewer in secondary and non-public schools. However, the District lost 290 students through transfer to charter schools, with the majority going to Impact Academy (127) and Leadership (99).
- It is generally believed that the Governor's Proposed January Budget for 2018-19 will bring increased revenue to school districts, either as full implementation of LCFF or an increase in base funding and/or increases for Special Education. In addition, there is a possible increase to 2017-18 revenue as well. Budget principals mandated from the ACOE do not allow us to speculate as to these increases; we must budget based upon the most recent FCMAT calculator; an update to LCFF revenues will be provided at Second Interim with what is anticipated to be good news.

EXPENDITURES

- Local Control Accountability Plan (LCAP) activities are reflected in the First Interim Report and in the aggregate there were no changes; however, there have been some movements between object codes as school site councils and program administrators identify the best use of these funds to meet program objectives to increase student achievement.
- Position control (FTE employees) reconciliation was completed by staff to include analysis of vacancies, abolishment of most of the unfunded vacant positions to remove them from the Position Control database and adjustment of related projected salary savings to ensure sufficient budget is available to cover the funded positions.
- Expenditure budgets for site discretionary carryover amounts have been added.
- Trend analysis has been completed to identify and correct projections as needed.
- Budget was aligned to cover actual costs expended in each budget account code.
- Step/Column projected costs for Certificated and Classified employees are included in the budget and MYP's, at an assumed average rate of 1% and 2%, respectively, but there is no budget included in the subsequent years for employee raises.
- The impact of the increase to the Board-approved minimum wage to \$15.00 for our unclassified employees is fully included in the budget and subsequent years.
- The targeted budget reductions included in the Fiscal Solvency plan presented to the Board on November 8, 2017 (copy included with this report) are fully reflected in the 2018-19 subsequent year in order to maintain the minimum 3% reserves in 2018-19 and 2019-20.
- Summer School budget is assumed to be reduced from \$850,000 to \$250,000.
- On December 4, 2017, the District received a letter dated 11/20/2017 in which it provided a preliminary calculation of the Employee Shared Responsibility Payment (ESRP) of \$3.8 million for calendar year 2015 – these are penalties under the Affordable Care Act (“ACA”). The District must respond by December 22, 2017. The ESRP is owed if the District either (1) did not offer minimum essential coverage (MEC) to at least 70% of its full-time employees and at least one of the full-time employees was certified as being allowed to use the premium tax credit (PTC) on his or her individual tax return or (2) offered MEC to at least 70% of its full-time employees but at least one of the full time employees was certified as being allowed the PTC because the coverage was unaffordable or did not provide minimum value, or the full time employee was not offered coverage. The District is analyzing the data provided by the IRS and will provide a response by 12/22/2017. Since there is no budget for ACA penalties in 2017-18 or either of the two subsequent years, this is a **budget risk**.

OTHER FINANCING SOURCES/USES:

- The General Fund Contribution to Special Education has not changed from Adopted. However, there is a **budget risk** that an additional contribution may be needed if additional students are identified as needing special education services. Transportation costs are trending lower than budgeted, but non-public school and non-public agency

costs are higher than adopted which at this time appears to eliminate the savings we would otherwise realize. An update on Special Education costs will be provided at Second Interim.

- There is no budgeted transfer or contribution to the Adult Education program; the program is expected this year to manage its expenditures to be within its own revenue sources. The Director is strategizing to achieve that goal, but there is a **budget risk** that assistance from the general fund or other programs may be necessary before year end.

Understanding School District Budgets

In California, the State and all school districts operate on a fiscal year that begins July 1. The process, however, is virtually continuous and the budget is more than just numbers. It is a record of the district's past decisions and a spending plan for its future.

As a translation of the district's goals and priorities into dollars, a school district's budget document is a communication device to its stakeholders. The budget is not a static document; rather, it changes as the assumptions upon which it is based change. A school district budget can be difficult to understand and even more challenging to describe. Behind the volumes of mandatory reporting forms, accounting procedures and jargon are some basic principles that can help bring clarity for those who develop school district budgets and for those who want to understand them. The glossary provided with the First Interim Report can assist with understanding the jargon of the school district budget.

Projecting the number of students comes first.

The primary focus of budget development each year is related to unrestricted General Fund revenues. They represent the bulk of the operating monies for K-12 instruction, the central purpose of every district.

In California, a school district has little control over most of its revenue sources. Instead, its income is affected by state-determined funding formulas and the mandatory programs in which it must participate. The number of students who attend school is critical to district revenues because most of this funding is provided on a per-pupil basis, adjusted for actual attendance. The budget process thus begins with a careful projection of the number of students. However, the student count is not just a matter of how many students actually enroll. For the majority of the funding purposes, districts receive income based on the numbers who actually attend class, referred to as average daily attendance (ADA). The State uses the school district's projections of ADA through April each year to determine its total general purpose funding. Accurate projections of ADA are pivotal to the development of a sound budget.

Changes in a district's ADA can have a significant impact on its revenues. A district with ongoing declining enrollment will continue to receive less money each year regardless of its ability to reduce expenses. Conversely, the incremental cost of each additional student is about 70% of the additional revenues a district receives (excluding any additional facility needs). Thus, in general, a district with a growing population benefits financially.

Declining Enrollment Adjustment

The “declining enrollment adjustment, aka the “prior year ADA Guarantee” cushions the drop in income in a district with a shrinking student population. Under current law, districts use the higher of prior year or current year ADA when computing LCFF (Local Control Funding Formula) Sources. Transfers to Charter Schools, however, will negatively impact the prior year ADA guarantee.

The presented projections include a smoothing effect and are utilized for planning purposes in staffing and revenues. Projections are updated as new information is received and analyzed. Outside the monetary benefits of increasing attendance or “seat time,” reducing absenteeism strikes at the very core of what school districts are tasked with doing – educating all students, with the goal of preparing them for success after graduation in our global society. Academic research clearly links higher student performance with classroom attendance, and chronic absenteeism – especially among students in the lower grades – with lower achievement and higher dropout rates.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) was the most sweeping revision to California’s school finance system in over 40 years. Enacted as a trailer bill to the 2013-2014 Budget Act, LCFF has equal base grants per pupil for four grade spans and is the same for all students at all school districts and charter schools. ‘Unduplicated Count’ consists of pupils who are designated as English learners, pupils who qualify for free and reduced meals and/or those who are foster youth.

The LCFF methodology replaced the former calculation model entitled “Revenue Limit” and ‘Categorically-funded Programs.” Under the former model, revenues were typically divided between unrestricted and restricted. Accountability was tight on restricted dollars and rule-based compliance was the norm – enforced through audits and program reviews.

The LCFF approach is intended to address historic school funding inequities while bringing decision-making, bolstered by increased accountability measures, to the local level. Under the LCFF model, revenues are treated differently:

- Accountability is linked to a locally developed plan designed to achieve identified goals – the LCAP (Local Control Accountability Plan);
- Planning process is intended to be transparent and to engage the school community;
- The budget is explicitly linked to LCAP goals and activities;
- Annual review of the process and annual updating of the LCAP is required;
- Funds are not restricted in the old “categorical program” sense but the funds generated by the eligible students (Supplemental/Concentration dollars) are intended to be used to improve and increase services for those students; and
- Accountability for demonstrating how the Supplemental/Concentration funds are used to support student needs is explicitly required as part of the LCAP.

Funding targets under LCFF consist of:

- Grade span-specific base grants that reflect adjustments for grades K-3 class sizes (CSR) and grades 9 – 12 career technical education (CTE);
- Supplemental grants equal to 20 percent of the adjusted base grants multiplied by the school district's unduplicated percentage of English learners, free and reduced-price meal eligible, and foster youth students;
- Concentration grants equal to 50 percent of the adjusted base grants multiplied by a school district's percentage of unduplicated pupils above 55 percent;
- A necessary small school allowance for any qualifying school; and
- Two add-ons equal to the amounts the school district received in 2012-13 for the Targeted Instructional Improvement Block Grant and Home-to-School Transportation programs.
- The base, supplemental, and concentration grants, as well as necessary small school allowances, receive cost-of-living adjustments (COLA).

ACOE's First Interim Guidance 2017-18

Based on the CCSESA/BASC Common Message

November 2017

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Introduction

This guidance contains information related to the First Interim for 2017-18 and is intended to provide guidance for LEAs to use in developing their First Interim budget revisions.

Please note: This document focuses only on material changes that have occurred since the adopted budget.

First Interim Budget Key Guidance

- Since the adoption of the 2017-18 budget this past June, general fund revenue collections are tracking very close to official estimates. Closing out the 2016-17 fiscal year, May and June revenue collections were down slightly (\$65 million) from estimates used in the adopted budget. General fund revenue collections for July through September revenues were a combined \$666 million (2.6%) above the estimates included in the enacted 2017-18 budget.
- The Governor continues to emphasize that general fund revenue growth in the current and budget years, if it occurs, will be increasingly dependent upon volatile capital gains collections. Accordingly, additional caution is necessary in negotiating multiple year agreements.
- STRS and PERS employer costs are projected to absorb significant portions of Local Control Funding Formula (LCFF) revenue growth that LEAs may receive. Districts with flat or declining enrollment need to be especially mindful, as expenses may grow more rapidly than revenues.

Significant Changes Since Budget Adoption

- The reserve cap was amended by SB 751, which was signed by Governor Brown on October 11, 2017.
- Prop. 39 (Energy Conservation) encumbrances and final report dates have been extended.
- In late November, the California School Dashboard will release the Fall 2017 accountability reports.
- The State Allocation Board approved \$125 million for the next Career Technical Education Facilities Program (CTEFP) funding cycle.

Planning Factors for 2017-18 and MYPs

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

Planning Factor	2017-18	2018-19	2019-20
COLA (Dept. of Finance – DOF)	1.56%	2.15%	2.35%
LCFF Gap Funding Percentage (DOF)	43.19%	66.12%	64.92%
LCFF Gap Funding (in millions)	\$1,362	\$1,883	\$1,407
STRS Employer Statutory Rates	14.43%	16.28%	18.13%
PERS Employer Projected Rates	15.531%	18.10%	20.80%
Lottery – Unrestricted per ADA	\$146	\$146	\$146
Lottery – Prop. 20 per ADA	\$48	\$48	\$48
Mandated Cost per ADA (one-time)	\$147.32	\$0	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$30.34	\$30.34	\$30.34
Mandate Block Grant for Districts – 9-12 per ADA	\$58.25	\$58.25	\$58.25
Mandate Block Grant for Charters – K-8 per ADA	\$15.90	\$15.90	\$15.90
Mandate Block Grant for Charters – 9-12 per ADA	\$44.04	\$44.04	\$44.04
State Preschool Part-Day Daily Reimbursement Rate	\$28.32	\$28.32	\$28.32
State Preschool Full-Day Daily Reimbursement Rate	\$45.73	\$45.73	\$45.73
General Child Care Daily Reimbursement Rate	\$45.44	\$45.44	\$45.44
Routine Restricted Maintenance Account (Note: for LEAs receiving School Facility Bond funds, the RRMA requirement reverts to 3% the year following receipt of funds).	Greater of: Lesser of 3% or 2014-15 amount or 2%	Greater of: Lesser of 3% or 2014-15 amount or 2%	Greater of: Lesser of 3% or 2014-15 amount or 2%

Reserves

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

- State economic forecasts and volatility

- Ending balance impact of various district enrollment scenarios
- Forecasted revenue growth versus projected expenditure increases
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Need and expense of short-term borrowing to manage cash flow
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

School funding in California remains highly dependent on growth in general fund, and large year-over-year revenue increases are likely behind us. Future revenues may be inadequate to cover increases in largely uncontrolled expenditures (increasing employer pension rates, step and column, medical premiums, inflation, special education, etc.). If an economic downturn or other unforeseen circumstances occur, a prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees, or worse.

Senate Bill 751 (Hill and Glazer) was signed by the Governor on October 11, 2017, and modifies Education Code 42127.01 (commonly referred to as the reserve cap). SB 751 will take effect on January 1, 2018. Existing law specifies that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned and unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

SB 751 will require a balance of 3% or greater of the Prop. 98 amount in that year to the Public School System Stabilization Account to trigger the reserve cap in the following year. According to SB 751, reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Prop. 98 amount in each preceding year. Due to some ambiguity in the bill language on how the 10% reserve would be calculated, the Governor's signing message indicated cleanup legislation is needed. The clarifying legislation will specify that only the combined assigned and unassigned fund balances of a district would be used to meet the 10% reserve limit should the cap ever be triggered. This bill also exempts basic aid and small school districts (those with fewer than 2,501 ADA) from the reserve cap. SB 751 does not modify the four conditions that must be met to allow a transfer to the Public School System Stabilization Account, those being:

1. Prop. 98 is funded based on Test 1;
2. Prop. 98 maintenance factor created prior to 2014-15 is fully repaid;

3. Prop. 98 is sufficient for enrollment growth and statutory COLA; and
4. at least 8% of state general fund revenues must come from capital gains.

The likelihood of all four of these conditions being met in a single year remains low but if this does come to pass, districts still have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period. Notwithstanding the current reserve cap language in EC 42127.01 and the changes contained in SB 751, districts are advised to manage and maintain prudent reserves as outlined in the preceding paragraphs of this section.

Negotiations

The past several years of increased revenues have led to practices that increase the risk of fiscal insolvency for school districts, as noted below:

- Utilization of one-time funding, including the allocation of fund balance, for ongoing compensation increases, which will lead to significant structural deficits and threaten district solvency.
- Crafting multiyear settlement agreements that are not sustainable due to volatile future revenue projections. Negotiating based on uncertain future year revenues is not advised.

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

- The implementation of Affordable Care Act penalty requirements
- Costs associated with AB 1522 (expanded sick leave)
- AB 2393 requirements for classified differential pay
- Ongoing increases in the state minimum wage

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

Prop. 39 – Clean Energy Job Act

The state's 2017-18 adopted budget allocated \$376.2 million in funding to Prop. 39 for the 2017-18 fiscal year, which brings the five-year total to \$1.75 billion. In addition, the newly adopted SB 110 establishes an ongoing but modified version of the Clean Energy Job Creation Program that would be operative only if funds are appropriated for this purpose. SB 110 also appropriates any unallocated funding that will not be claimed by LEAs to support the following priorities:

- The first \$75 million would support school bus retrofit or replacement. Priority shall be to school districts and county offices operating the oldest school buses or school buses operating in disadvantaged communities.
- The next \$100 million would support a competitive program that provides low-interest and no-interest loans for eligible projects and technical assistance to improve energy efficiency and expand clean energy generation.
- Any remaining funds would support the ongoing, but modified, version of the Clean Energy Job Creation Program.

Updated information can be found at:

Source site: <http://www.energy.ca.gov/efficiency/proposition39/>

Most recent important updates:

- All Annual Progress Reports from 2016 were available July 3, 2017 and due Sept 30, 2017.
- Current law requires LEAs to encumber Prop. 39 K-12 program allocations by the statutory deadline of **June 30, 2019**.
- The last date to submit energy expenditure plans to the Energy Commission is **February 26, 2018**.

Per CDE, no contribution is needed to Resource 6230 because the apportionments cross fiscal years; a negative ending fund balance is allowable with explanation in the technical checks (scroll to the bottom of the page):
<http://www.cde.ca.gov/fg/ac/ac/sacsminutes110215.asp>

As of July 31, 2017 an updated entitlement schedule with payment and balances is available on the CDE website: <http://www.cde.ca.gov/fg/aa/ca/prop39cceja.asp>.

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

Child Care, Preschool and Transitional Kindergarten

Almost all the Governor's May Revision proposals for early childhood programs were adopted as part of the 2017-18 budget package. Specifically, the following significant proposals were approved:

- An 11% increase in the State Preschool and other direct-contracted child care and development standard reimbursement rate, effective July 1, 2017.
- An increase in the income eligibility threshold; 12-month eligibility established.
- Part-day State Preschool programs may enroll children with exceptional needs whose parents exceed income eligibility after all otherwise eligible children have been served.
- School districts are authorized to offer different instructional minutes for kindergarten and transitional kindergarten.
- Beginning April 1, 2018, 2,959 new State Preschool slots added.
- Beginning July 1, 2019, Title 22 licensing exemption is authorized for LEA-run State Preschools after a working group provides recommendations on existing Title 22 health and safety requirements that are not required under Title 5 or Title 24.

Proposals to allow flexibility in meeting minimum adult-to-student ratios and teacher education requirements were *not* approved.

LCAP – Budget Implications and Considerations

The First Interim reporting period provides an opportunity for LEA leaders to review planned LCAP expenditures and progress toward implementation of LCAP actions and services. This collaborative assessment, performed by business and instructional teams, is essential to determine the timing of implementation and expenditures related to programs and services the district has committed itself to for 2017-18.

Identifying potential differences between actual expenditures and what was planned in the LCAP will help facilitate discussions, both internally and with stakeholders, on why these differences exist. This will help to prepare the LCAP Annual Update and provide for meaningful engagement with stakeholders.

In late November 2017, the CDE will release the next version of data for the California School Dashboard. The updated dashboard will include enhanced capabilities to enable easier access to student performance data for districts and stakeholders. Some of the enhancements include:

- Revised metrics for English Learner Progress and Academic Indicators
- Population of College/Career Indicator
- Release of Local Performance Indicators
- Ability to view data for all schools in a district from within the Reports section
- Printer-friendly reports
- Increased search functionality
- Mobile-friendly page displays
- High-quality Spanish translation

As districts assess progress toward implementation of planned actions and services, they also need to review progress toward meeting the goals and outcomes outlined in their LCAP. The Fall 2017 release of the California School Dashboard will provide data critical for the next update to the LCAP. Districts will need to incorporate this information in their stakeholder engagement over the coming months.

Career Technical Education Facilities Program

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

Prop. 51 includes \$500 million to construct/modernize CTE facilities as well as purchase equipment on comprehensive high school sites. JPAs currently operating CTE programs may qualify for modernization funds.

On August 23, 2017, the State Allocation Board approved \$125 million for the next CTEFP funding cycle. Applications are now being accepted through November 29. This is a competitive grant process and applications must score at least 105 points to be considered for funding.

Applications for CTEFP funding occur in two stages. First, the applicant submits a grant application to the CDE. Upon receipt of a passing score, the applicant may submit a funding application to the OPSC. OPSC and CDE staff collaborated to develop the schedule for applications and funding as depicted below:

- Grant applications submitted to CDE September 27, 2017 through November 29, 2017.

- Grant application scores published by CDE February 14, 2018.
- Application for Career Technical Education Facility Funding (Form SAB 50-10) due to OPSC by close of business February 21, 2018.

For detailed information, please see the websites listed below:

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

OPSC page for CTE Facilities Program:

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

Summary

As stated in the introduction, this guidance contains information for the preparation of the 2017-18 First Interim budget report. It is imperative that LEAs stay well informed, consider the impact of proposed and potential changes, both fiscal and programmatic, and adapt accordingly.

The greatest increases in LCFF are behind us. As funding for education flattens, districts are cautioned to have contingency plans. Increases in both retirement and special education expenses, a greater focus on targeted LCAP spending, and minimal funding through Prop. 98 can quickly impact a district's financial status.

We encourage all LEAs to continue to enlist ACOE's services and assistance in an increasingly uncertain fiscal environment.

Hayward Unified School District

2017-18 First Interim

Unrestricted - Comparison of Prior Year Actual, First Interim and Adopted Budget

	Prior Year Actual	Variance	%	First Interim	Variance	%	Adopted Budget
LCFF Sources	191,234,534	3,168,597	2%	194,403,131	(1,775,981)	-1% (1)	196,179,112
Federal Revenue (MAA/ERATE)	472,198	(382,144)	-81%	90,054	8,054	10%	82,000
Other State Revenue	8,006,574	(986,997)	-12%	7,019,577	(70,553)	-1%	7,090,130
Other Local Revenue	3,694,931	662,216	18%	4,357,147	629,615	17% (2)	3,727,532
Total Revenues	203,408,237	2,461,672	1%	205,869,908	(1,208,866)	-1%	207,078,774
Expenditures:							
Certificated Salaries	96,940,930	2,323,386	2%	99,264,316	485,096	0% (3)	98,779,220
Classified Salaries	26,019,535	258,585	1%	26,278,120	(883,812)	-3% (4)	27,161,932
Employee Benefits	24,590,049	2,948,427	12%	27,538,476	(264,502)	-1% (5)	27,802,978
Books & Supplies	3,567,842	239,805	7%	3,807,648	(252,746)	-6% (6)	4,060,394
Services & Other Operating Expenses	12,177,510	(535,862)	-4%	11,641,648	(389,169)	-3% (7)	12,030,817
Capital Outlay	314,687	(262,077)	-83%	52,610	(116,000)	-69% (8)	168,610
Other Outgo (excluding indirect)	4,233,928	249,618	6%	4,483,546	96,808	2%	4,386,738
Transfers of Indirect Costs	(2,166,345)	(177,957)	8%	(2,344,302)	(156,602)	7%	(2,187,700)
Total Expenditures	165,678,137	5,043,926	3%	170,722,063	(1,480,926)	-1%	172,202,989
Transfers In	319	(319)	-100%	-	-	-	-
Transfers Out	(136,294)	1,294	-1%	(135,000)	-	0%	(135,000)
Contributions	(38,097,119)	(1,860,022)	5%	(39,957,141)	(93)	0%	(39,957,048)
Total Other Sources/Uses	(38,233,094)	(1,859,047)	5%	(40,092,141)	(93)	0%	(40,092,048)
Increase(Decrease) in Fund Balance	(502,994)	(4,441,301)		(4,944,295)	271,968		(5,216,263)

(1) Decrease due to lower LCFF Funding due to enrollment decline as calculated using the updated FCMAT Calculator.

(2) Increase primarily attributable to unanticipated insurance proceeds and employer excess STRS refunds.

(3) Increase primarily due to reduction in salary savings compared to Adopted

(4) Decrease primarily due to increase in salary savings compared to Adopted

(5) Decrease due to net increase in salary savings

(6) Reductions in Books & Supplies budget in order to meet reserve requirements

(7) Reductions in Services & Operating budget in order to meet reserve requirements

(8) Reductions in Capital Outlay budget in order to meet reserve requirements

HAYWARD UNIFIED SCHOOL DISTRICT 2017-18 FIRST INTERIM UNRESTRICTED ENDING FUND BALANCE

	AUDITED ACTUALS <u>2016-17</u>	ADOPTED BUDGET <u>2017-18</u>	FIRST INTERIM <u>2017-18</u>
Beginning Balance	13,629,945	13,126,950	13,126,950
Revenues	203,408,236	207,078,774	205,869,908
Expenditures	(165,678,137)	(172,202,989)	(170,722,063)
Transfers Out	(135,975)	(135,000)	(135,000)
Contributions	<u>(38,097,119)</u>	<u>(39,957,047)</u>	<u>(39,957,141)</u>
Projected Ending Balance	<u>13,126,950</u>	<u>7,910,687</u>	<u>8,182,655</u>

Components of Ending Fund Balance

Revolving Cash/Stores Inventory	114,571	114,000	114,000
Prepaid Expenditures	383,816	-	-
Other Assignments	-	-	-
Reserve for Economic Uncertainties	12,628,563	7,796,687	8,068,655
Unassigned/Unappropriated Amount	<u>-</u>	<u>-</u>	<u>-</u>
Projected Ending Balance	<u>13,126,950</u>	<u>7,910,687</u>	<u>8,182,655</u>

HAYWARD UNIFIED SCHOOL DISTRICT 2017-18 FIRST INTERIM

UNRESTRICTED GENERAL FUND - COST OF STRS INCREASES

Fiscal Year	Prior Employer Contribution Rate	Unrestricted Certificated Salaries Subject to STRS	STRS Cost if Rate Had Not increased	Increases	Increased Employer Contribution Rate	Unrestricted Certificated Salaries Subject to STRS	STRS Cost Based on Increased Rates	Cost of STRS Increases
2014-15	8.250%	84,890,866	7,003,496	0.630%	8.880%	84,890,866	7,538,309	534,812
2015-16	8.250%	90,770,589	7,488,574	2.480%	10.730%	90,770,589	9,739,684	2,251,111
2016-17	8.250%	94,034,968	7,757,885	4.330%	12.580%	94,034,968	11,829,599	4,071,714
2017-18 First Interim	8.250%	96,823,291	7,987,922	6.180%	14.430%	96,823,291	13,971,601	5,983,679
2018-19 Projected	8.250%	94,690,042	7,811,928	8.030%	16.280%	94,690,042	15,415,539	7,603,610
2019-20 Projected	8.250%	95,661,353	7,892,062	9.880%	18.130%	95,661,353	17,343,403	9,451,342
		TOTAL	45,941,866				75,838,135	29,896,269

UNRESTRICTED GENERAL FUND - COST OF PERS INCREASES

Fiscal Year	Prior Employer Contribution Rate	Unrestricted Classified Salaries Subject to PERS	STRS Cost if Rate Had Not increased	Increases	Increased Employer Contribution Rate	Unrestricted Classified Salaries Subject to PERS	PERS Cost Based on Increased Rates	Cost of PERS Increases
2014-15	11.442%	19,208,742	2,197,864	0.329%	11.771%	19,208,742	2,261,061	63,197
2015-16	11.442%	22,550,502	2,580,228	0.076%	11.847%	22,550,502	2,671,558	91,330
2016-17	11.442%	21,896,622	2,505,411	2.117%	13.888%	21,986,622	3,053,502	548,091
2017-18 First Interim	11.442%	22,853,403	2,614,886	4.089%	15.531%	22,853,403	3,549,362	934,476
2018-19 Projected	11.442%	22,578,965	2,583,485	6.658%	18.100%	22,578,965	4,086,793	1,503,307
2019-20 Projected	11.442%	23,099,039	2,642,992	9.358%	20.800%	23,099,039	4,804,600	2,161,608
		TOTAL	15,124,868				20,426,876	5,302,008

TOTAL USE OF UNRESTRICTED GENERAL FUND TO PAY STRS/PERS INCREASES

35,198,277

HAYWARD UNIFIED SCHOOL DISTRICT

2017-18 First Interim

Summary of Services and Other Operating (Object Codes 5000-5999)

Description	Object	Unrestricted	Restricted	Total
Subagreements - mostly Special Ed NPS/NPA	5100	10,230	8,425,701	8,435,931
Subagreements - Special Ed Transportation	5100	-	7,531,628	7,531,628
Travel/Conferences	5200	293,497	216,540	510,037
Dues & Memberships	5300	70,159	14,200	84,359
Property and Liability Insurance	5400	1,030,888	-	1,030,888
Utilities and Housekeeping	5500	4,001,250	151,871	4,153,121
Xerox Copier/Printer Contract	5600	1,006,000	-	1,006,000
Rentals/Leases and Maintenance Contracts	5600	595,189	1,643,894	2,239,083
Transfers of Direct Costs	5700	(40,944)	32,896	(8,048)
Phone and Internet Service	5900	642,210	58,772	700,982
Postage Stamps and Metered Mail	5900	123,704	5,443	129,147
Bus Fare or Reimburse Parents for Sp Ed Trans	5800	-	125,000	125,000
Board Approved Service Contracts	5800	928,533	1,368,399	2,296,931
Software Licenses	5800	909,785	586,558	1,496,343
Inter-Agency Contracts	5800	832,616	197,655	1,030,270
Election Expense	5800	-	-	-
Service Contracts Less Than \$5000	5800	197,114	209,054	406,169
Legal Expense	5800	316,214	90,000	406,214
Legal Settlements	5800	227,000	120,227	347,227
Study Trips	5800	117,486	189,237	306,723
Audit Expense	5800	62,000	-	62,000
Employee Assistance Program (EAP)	5800	67,110	-	67,110
Outside Mailing and Printing Services	5800	64,200	22,076	86,276
Other	Various	187,409	62,614	250,023
TOTAL OBJECTS 5000-5999		11,641,648	21,051,767	32,693,415

HAYWARD UNIFIED SCHOOL DISTRICT 2017-18 FIRST INTERIM HISTORY AND PROJECTION OF UNRESTRICTED FUND BALANCE			
	Year Ended	Fund Balance	Net Increase (Decrease) in Fund Balance
Audited Actuals	6/30/2007	25,519,709	9,487,957
Audited Actuals	6/30/2008	21,989,923	(3,529,786)
Audited Actuals	6/30/2009	15,551,120	(6,438,803)
Audited Actuals	6/30/2010	11,551,222	(3,999,898)
Audited Actuals	6/30/2011	18,876,649	7,325,427
Audited Actuals	6/30/2012	19,161,450	284,801
Audited Actuals	6/30/2013	16,710,142	(2,451,308)
Audited Actuals	6/30/2014	8,222,915	(8,487,227)
Audited Actuals	6/30/2015	4,120,820	(4,102,094)
Audited Actuals	6/30/2016	13,629,945	9,509,125
Actuals	6/30/2017	13,126,950	(502,995)
Adopted Budget	6/30/2018	7,910,687	(5,216,263)
2017-18 First Interim	6/30/2018	8,182,655	(4,944,295)
2018-19 Projection	6/30/2019	8,598,948	416,293
2019-20 Projection	6/30/2020	9,291,471	692,523

HAYWARD UNIFIED SCHOOL DISTRICT 2017-18 FIRST INTERIM HISTORY AND PROJECTION OF GENERAL ADMINISTRATION COSTS				
	Year Ended	Admin Costs - Unrestricted	Admin Costs - Restricted	Admin Costs - Total
Audited Actuals	6/30/2007	6,216,730	1,224,593	7,441,323
Audited Actuals	6/30/2008	7,716,660	1,396,493	9,113,153
Audited Actuals	6/30/2009	6,735,635	1,598,771	8,334,407
Audited Actuals	6/30/2010	5,197,823	1,213,200	6,411,023
Audited Actuals	6/30/2011	5,293,006	1,850,552	7,143,558
Audited Actuals	6/30/2012	7,289,975	1,327,974	8,617,949
Audited Actuals	6/30/2013	6,458,920	1,678,980	8,137,900
Audited Actuals	6/30/2014	7,711,680	1,606,568	9,318,248
Audited Actuals	6/30/2015	8,983,329	1,412,325	10,395,654
Audited Actuals	6/30/2016	10,291,912	1,460,905	11,752,816
Audited Actuals	6/30/2017	11,355,470	1,668,439	13,023,909
Adopted Budget	6/30/2018	12,008,912	1,379,113	13,388,025
First Interim	6/30/2018	12,716,315	1,828,035	14,544,350

NOTE 1: Restricted General Administration Costs equals the indirect costs paid by Restricted Programs to the Unrestricted General Fund.

NOTE 2: Costs reflected include materials/supplies and other operating costs charged to Administration

HAYWARD UNIFIED SCHOOL DISTRICT

2017-18 FIRST INTERIM

CONTRIBUTIONS/TRANSFERS FROM UNRESTRICTED GENERAL FUND TO SPECIAL EDUCATION

Object Code Title	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Adopted 2017-18	First Interim 2017-18
Contribution from Unrestricted	\$ 21,069,079	\$ 25,573,234	\$ 27,566,311	\$ 33,666,988	\$ 34,650,548	\$ 34,650,548
# Students (December)	2,287	2,415	2,508	2,522	2,522	2,522
Contribution Per Student	\$ 9,213	\$ 10,589	\$ 10,991	\$ 13,349	\$ 13,739	\$ 13,739
CalPads Enrollment	20,840	20,898	20,996	20,771	20,771	20,435
Special Education Student %	10.97%	11.56%	11.95%	12.14%	12.14%	12.34%

The number of Special Education Students has increased by 10% since 2013-14, but the general fund contribution required to serve their needs has increased 64%. The General Fund provided 63% of the funding for Special Education in 2016-17.

SPECIAL EDUCATION - HISTORY OF FTE COUNT**

	2013-14	2014-15	2015-16	2016-17	2017-18 Adopted	2017-18 First Interim
TOTAL	336.73	375.34	399.04	411.15	411.15	406.34
Change from prior period	30.40	38.61	23.70	12.11	-	(4.81)
# Special Education Students	2,287	2,415	2,508	2,522	2,522	2,522
Students Per FTE	6.8	6.4	6.3	6.1	6.1	6.2

** Does not include positions funded by unrestricted (psychologists, translators, nurses) which for 2017-18 is another 25.6 FTEs, compared to 24.9 in 2016-17.

HAYWARD UNIFIED SCHOOL DISTRICT 2017-18 FIRST INTERIM

HISTORY AND PROJECTION OF FUND 11 REVENUE SOURCES

	Year Ended	Contribution to Adult Ed (Resource 0399)	Contribution to Adult Ed CBET (Resource 0285)	TOTAL CONTRIBUTION TO ADULT EDUCATION	Adult Education Block Grant	Federal Revenue	Other Revenue	TOTAL
Audited Actuals	6/30/2010	3,460,724	161,779	3,622,503	-	1,453,032	2,652,815	7,728,349
Audited Actuals	6/30/2011	1,200,000	240,258	1,440,258	-	1,413,180	1,292,461	4,145,900
Audited Actuals	6/30/2012	1,200,000	200,842	1,400,842	-	753,478	2,280,264	4,434,584
Audited Actuals	6/30/2013	1,200,000	200,846	1,400,846	-	1,281,830	783,648	3,466,325
Audited Actuals	6/30/2014	1,200,000	200,846	1,400,846	-	1,307,244	609,890	3,317,980
Audited Actuals	6/30/2015	1,200,000	200,846	1,400,846	-	1,270,100	693,489	3,364,434
Audited Actuals	6/30/2016	499,154	200,846	700,000	1,859,754	1,108,419	1,036,552	4,704,725
Audited Actuals	6/30/2017	260,000	-	260,000	1,809,574	1,052,062	896,911	4,018,547
Adopted Budget	6/30/2018	-	-	-	1,809,474	532,263	684,288	3,026,025
First Interim	6/30/2018	-	-	-	1,809,474	961,374	673,507	3,444,355

The Director continues to look for additional grant opportunities to prevent the need for a general fund contribution in 2017-18.

GENERAL FUND

FORM 01

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	196,179,112.00	196,179,112.00	40,633,342.91	194,403,131.00	(1,775,981.00)	-0.9%
2) Federal Revenue		8100-8299	82,000.00	82,000.00	51,669.78	90,053.76	8,053.76	9.8%
3) Other State Revenue		8300-8599	7,090,130.00	7,090,130.00	149,496.37	7,019,577.06	(70,552.94)	-1.0%
4) Other Local Revenue		8600-8799	3,727,531.88	3,727,531.88	494,284.02	4,357,146.63	629,614.75	16.9%
5) TOTAL, REVENUES			207,078,773.88	207,078,773.88	41,328,793.08	205,869,908.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	98,779,220.26	98,779,220.26	22,145,788.78	99,264,315.60	(485,095.34)	-0.5%
2) Classified Salaries		2000-2999	27,161,932.36	27,161,932.36	7,845,807.22	26,278,120.43	883,811.93	3.3%
3) Employee Benefits		3000-3999	27,802,978.16	27,802,978.16	6,566,594.05	27,538,476.09	264,502.07	1.0%
4) Books and Supplies		4000-4999	4,060,394.00	4,060,394.00	1,148,024.95	3,807,647.83	252,746.17	6.2%
5) Services and Other Operating Expenditures		5000-5999	12,030,816.80	12,030,816.80	3,608,522.67	11,641,648.14	389,168.66	3.2%
6) Capital Outlay		6000-6999	168,610.00	168,610.00	0.00	52,610.00	116,000.00	68.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,386,737.71	4,386,737.71	1,141,588.07	4,483,546.30	(96,808.59)	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,187,700.17)	(2,187,700.17)	(1,370,299.09)	(2,344,301.78)	156,601.61	-7.2%
9) TOTAL, EXPENDITURES			172,202,989.12	172,202,989.12	41,086,026.65	170,722,062.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			34,875,784.76	34,875,784.76	242,766.43	35,147,845.84		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	170.60	0.00	0.00	0.0%
b) Transfers Out		7600-7629	135,000.00	135,000.00	0.00	135,000.00	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	(39,957,047.76)	(39,957,047.76)	(93.19)	(39,957,140.95)	(93.19)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,092,047.76)	(40,092,047.76)	77.41	(40,092,140.95)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,216,263.00)	(5,216,263.00)	242,843.84	(4,944,295.11)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,126,950.17	13,126,950.17		13,126,950.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,126,950.17	13,126,950.17		13,126,950.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,126,950.17	13,126,950.17		13,126,950.17		
2) Ending Balance, June 30 (E + F1e)			7,910,687.17	7,910,687.17		8,182,655.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	14,000.00	14,000.00		14,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,796,687.17	7,796,687.17		8,068,655.06		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	117,806,789.00	117,806,789.00	32,387,106.00	111,768,557.00	(6,038,232.00)	-5.1%
Education Protection Account State Aid - Current Year		8012	25,109,678.00	25,109,678.00	6,719,873.00	24,654,408.00	(455,270.00)	-1.8%
State Aid - Prior Years		8019	0.00	0.00	(760,289.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	268,629.00	268,629.00	0.00	268,628.00	(1.00)	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	488,727.00	488,727.00	(24,992.53)	871,870.00	383,143.00	78.4%
County & District Taxes								
Secured Roll Taxes		8041	31,245,926.00	31,245,926.00	1,785,805.89	33,203,722.00	1,957,796.00	6.3%
Unsecured Roll Taxes		8042	2,413,816.00	2,413,816.00	1,634,008.09	2,539,117.00	125,301.00	5.2%
Prior Years' Taxes		8043	(419,539.00)	(419,539.00)	(1,060.38)	(363,888.00)	55,651.00	-13.3%
Supplemental Taxes		8044	1,399,426.00	1,399,426.00	308,145.84	1,331,070.00	(68,356.00)	-4.9%
Education Revenue Augmentation Fund (ERAF)		8045	21,024,030.00	21,024,030.00	0.00	21,545,201.00	521,171.00	2.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,369,507.00	2,369,507.00	0.00	4,455,533.00	2,086,026.00	88.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			201,706,989.00	201,706,989.00	42,048,596.91	200,274,218.00	(1,432,771.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,527,877.00)	(5,527,877.00)	(1,415,254.00)	(5,871,087.00)	(343,210.00)	6.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			196,179,112.00	196,179,112.00	40,633,342.91	194,403,131.00	(1,775,981.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	82,000.00	82,000.00	51,669.78	90,053.76	8,053.76	9.8%
TOTAL, FEDERAL REVENUE			82,000.00	82,000.00	51,669.78	90,053.76	8,053.76	9.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,560,130.00	3,560,130.00	0.00	3,642,255.00	82,125.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	3,530,000.00	3,530,000.00	66,346.79	3,294,172.48	(235,827.52)	-6.7%
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	0.00	0.00	83,149.58	83,149.58	83,149.58	New
TOTAL, OTHER STATE REVENUE			7,090,130.00	7,090,130.00	149,496.37	7,019,577.06	(70,552.94)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,101,398.88	1,101,398.88	268,266.27	1,135,080.05	33,681.17	3.1%
Interest		8660	100,000.00	100,000.00	8,370.84	150,000.00	50,000.00	50.0%
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	35,000.00	35,000.00	25,824.50	45,000.00	10,000.00	28.6%
Interagency Services		8677	228,428.00	228,428.00	0.00	228,428.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	718,700.00	718,700.00	71,072.41	1,246,887.58	528,187.58	73.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,544,005.00	1,544,005.00	120,750.00	1,551,751.00	7,746.00	0.5%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,727,531.88	3,727,531.88	494,284.02	4,357,146.63	629,614.75	16.9%
TOTAL, REVENUES			207,078,773.88	207,078,773.88	41,328,793.08	205,869,908.45	(1,208,865.43)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	79,879,130.58	79,879,130.58	17,237,890.05	80,002,816.69	(123,686.11)	-0.2%
Certificated Pupil Support Salaries		1200	6,914,472.06	6,914,472.06	1,504,060.75	7,080,077.74	(165,605.68)	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	10,053,655.03	10,053,655.03	3,061,848.08	10,178,642.04	(124,987.01)	-1.2%
Other Certificated Salaries		1900	1,931,962.59	1,931,962.59	341,989.90	2,002,779.13	(70,816.54)	-3.7%
TOTAL, CERTIFICATED SALARIES			98,779,220.26	98,779,220.26	22,145,788.78	99,264,315.60	(485,095.34)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	532,653.50	532,653.50	125,524.59	516,200.24	16,453.26	3.1%
Classified Support Salaries		2200	10,440,235.07	10,440,235.07	3,028,240.09	10,045,278.34	394,956.73	3.8%
Classified Supervisors' and Administrators' Salaries		2300	2,656,672.37	2,656,672.37	823,238.67	2,398,671.56	258,000.81	9.7%
Clerical, Technical and Office Salaries		2400	12,502,175.46	12,502,175.46	3,681,022.25	12,358,125.73	144,049.73	1.2%
Other Classified Salaries		2900	1,030,195.96	1,030,195.96	187,781.62	959,844.56	70,351.40	6.8%
TOTAL, CLASSIFIED SALARIES			27,161,932.36	27,161,932.36	7,845,807.22	26,278,120.43	883,811.93	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,058,110.38	14,058,110.38	3,110,086.42	14,008,731.20	49,379.18	0.4%
PERS		3201-3202	3,951,346.30	3,951,346.30	1,133,398.00	3,853,576.58	97,769.72	2.5%
OASDI/Medicare/Alternative		3301-3302	3,428,491.02	3,428,491.02	891,237.30	3,355,620.54	72,870.48	2.1%
Health and Welfare Benefits		3401-3402	1,151,315.18	1,151,315.18	221,009.64	1,085,134.62	66,180.56	5.7%
Unemployment Insurance		3501-3502	127,142.02	127,142.02	22,957.84	127,046.28	95.74	0.1%
Workers' Compensation		3601-3602	2,519,825.00	2,519,825.00	609,606.35	2,528,547.38	(8,722.38)	-0.3%
OPEB, Allocated		3701-3702	1,679,241.34	1,679,241.34	405,685.19	1,706,758.77	(27,517.43)	-1.6%
OPEB, Active Employees		3751-3752	887,506.92	887,506.92	172,613.31	873,060.72	14,446.20	1.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,802,978.16	27,802,978.16	6,566,594.05	27,538,476.09	264,502.07	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	645,000.00	645,000.00	568,875.84	587,587.24	57,412.76	8.9%
Books and Other Reference Materials		4200	195,074.69	195,074.69	102,573.34	238,643.05	(43,568.36)	-22.3%
Materials and Supplies		4300	3,028,849.31	3,028,849.31	429,018.93	2,794,178.91	234,670.40	7.7%
Noncapitalized Equipment		4400	191,470.00	191,470.00	47,556.84	187,238.63	4,231.37	2.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,060,394.00	4,060,394.00	1,148,024.95	3,807,647.83	252,746.17	6.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	10,230.00	10,230.00	0.00	10,230.00	0.00	0.0%
Travel and Conferences		5200	348,500.40	348,500.40	25,991.05	293,496.56	55,003.84	15.8%
Dues and Memberships		5300	38,109.00	38,109.00	30,874.00	70,159.00	(32,050.00)	-84.1%
Insurance		5400-5450	1,030,888.00	1,030,888.00	524,042.00	1,030,888.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,101,250.00	4,101,250.00	1,336,677.64	4,001,250.00	100,000.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,431,445.68	1,431,445.68	484,809.47	1,601,189.05	(169,743.37)	-11.9%
Transfers of Direct Costs		5710	(13,700.00)	(13,700.00)	(20,572.94)	(32,896.41)	19,196.41	-140.1%
Transfers of Direct Costs - Interfund		5750	(8,000.00)	(8,000.00)	(2,766.58)	(8,048.00)	48.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	4,328,373.72	4,328,373.72	1,100,871.15	3,909,465.89	418,907.83	9.7%
Communications		5900	763,720.00	763,720.00	128,596.88	765,914.05	(2,194.05)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,030,816.80	12,030,816.80	3,608,522.67	11,641,648.14	389,168.66	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	168,610.00	168,610.00	0.00	52,610.00	116,000.00	68.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			168,610.00	168,610.00	0.00	52,610.00	116,000.00	68.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,397,851.00	3,397,851.00	862,714.38	3,397,851.00	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	83,995.20	83,995.20	149,226.66	213,502.11	(129,506.91)	-154.2%
Other Debt Service - Principal		7439	904,891.51	904,891.51	129,647.03	872,193.19	32,698.32	3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,386,737.71	4,386,737.71	1,141,588.07	4,483,546.30	(96,808.59)	-2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,310,907.65)	(1,310,907.65)	(1,331,810.91)	(1,401,187.84)	90,280.19	-6.9%
Transfers of Indirect Costs - Interfund		7350	(876,792.52)	(876,792.52)	(38,488.18)	(943,113.94)	66,321.42	-7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,187,700.17)	(2,187,700.17)	(1,370,299.09)	(2,344,301.78)	156,601.61	-7.2%
TOTAL, EXPENDITURES			172,202,989.12	172,202,989.12	41,086,026.65	170,722,062.61	1,480,926.51	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	170.60	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	170.60	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(39,957,047.76)	(39,957,047.76)	(93.19)	(39,957,140.95)	(93.19)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(39,957,047.76)	(39,957,047.76)	(93.19)	(39,957,140.95)	(93.19)	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(40,092,047.76)	(40,092,047.76)	77.41	(40,092,140.95)	(93.19)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,034,705.00	1,034,705.00	0.00	1,326,820.00	292,115.00	28.2%
2) Federal Revenue		8100-8299	17,201,416.88	17,201,416.88	3,354,114.84	17,813,510.99	612,094.11	3.6%
3) Other State Revenue		8300-8599	16,242,721.88	16,242,721.88	1,354,782.98	16,952,181.90	709,460.02	4.4%
4) Other Local Revenue		8600-8799	14,858,544.05	14,858,544.05	2,975,298.55	15,461,494.41	602,950.36	4.1%
5) TOTAL, REVENUES			49,337,387.81	49,337,387.81	7,684,196.37	51,554,007.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,234,507.99	24,234,507.99	5,664,327.76	24,076,636.01	157,871.98	0.7%
2) Classified Salaries		2000-2999	20,700,895.62	20,700,895.62	5,489,094.67	21,388,748.12	(687,852.50)	-3.3%
3) Employee Benefits		3000-3999	21,477,471.99	21,477,471.99	2,588,098.33	20,938,845.39	538,626.60	2.5%
4) Books and Supplies		4000-4999	3,232,406.31	3,232,406.31	887,698.72	4,884,620.39	(1,652,214.08)	-51.1%
5) Services and Other Operating Expenditures		5000-5999	18,133,035.12	18,133,035.12	2,764,856.64	21,051,767.25	(2,918,732.13)	-16.1%
6) Capital Outlay		6000-6999	171,400.00	171,400.00	83,925.58	4,282,757.66	(4,111,357.66)	-2398.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,810.89	33,810.89	2,075.00	33,000.00	810.89	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,310,907.65	1,310,907.65	1,331,810.91	1,401,187.84	(90,280.19)	-6.9%
9) TOTAL, EXPENDITURES			89,294,435.57	89,294,435.57	18,811,887.61	98,057,562.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,957,047.76)	(39,957,047.76)	(11,127,691.24)	(46,503,555.36)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	39,957,047.76	39,957,047.76	93.19	39,957,140.95	93.19	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,957,047.76	39,957,047.76	93.19	39,957,140.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(11,127,598.05)	(6,546,414.41)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,546,414.41	6,546,414.41		6,546,414.41	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)			6,546,414.41	6,546,414.41		6,546,414.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,546,414.41	6,546,414.41		6,546,414.41		
2) Ending Balance, June 30 (E + F1e)			6,546,414.41	6,546,414.41		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,546,414.41	6,546,414.41		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,034,705.00	1,034,705.00	0.00	1,326,820.00	292,115.00	28.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,034,705.00	1,034,705.00	0.00	1,326,820.00	292,115.00	28.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,578,051.00	3,578,051.00	179,565.00	3,578,051.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,063,419.00	1,063,419.00	0.00	1,067,363.05	3,944.05	0.4%
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	268,945.00	268,945.00	0.00	404,261.00	135,316.00	50.3%
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	5,250,000.00	5,250,000.00	1,244,475.97	5,324,767.97	74,767.97	1.4%
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	781,318.00	781,318.00	197,303.54	797,214.54	15,896.54	2.0%

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	66,393.00	66,393.00	0.00	84,144.00	17,751.00	26.7%
Title III, Part A, English Learner Program	4203	8290	646,681.00	646,681.00	149,275.00	677,105.00	30,424.00	4.7%
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	5,056,733.54	5,056,733.54	1,572,879.69	5,233,354.29	176,620.75	3.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.27	156,994.27	156,994.27	New
All Other Federal Revenue	All Other	8290	489,876.34	489,876.34	10,615.37	490,255.87	379.53	0.1%
TOTAL, FEDERAL REVENUE			17,201,416.88	17,201,416.88	3,354,114.84	17,813,510.99	612,094.11	3.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	176,904.18	176,904.18	47,944.00	171,228.00	(5,676.18)	-3.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,052,000.00	1,052,000.00	100,675.64	1,152,675.64	100,675.64	9.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,186,853.25	3,186,853.25	0.00	3,480,043.75	293,190.50	9.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,826,964.45	11,826,964.45	1,206,163.34	12,148,234.51	321,270.06	2.7%
TOTAL, OTHER STATE REVENUE			16,242,721.88	16,242,721.88	1,354,782.98	16,952,181.90	709,460.02	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,300,000.00	1,300,000.00	65,207.70	1,300,000.00	0.00	0.0%
Other		8622	3,148,184.25	3,148,184.25	111,700.62	3,211,700.62	63,516.37	2.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	784,564.12	784,564.12	(1.30)	1,028,693.93	244,129.81	31.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	991,795.68	991,795.68	310,389.03	1,287,099.86	295,304.18	29.8%
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	8,634,000.00	8,634,000.00	2,488,002.50	8,634,000.00	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%
TOTAL, OTHER LOCAL REVENUE			14,858,544.05	14,858,544.05	2,975,298.55	15,461,494.41	602,950.36	4.1%
TOTAL, REVENUES			49,337,387.81	49,337,387.81	7,684,196.37	51,554,007.30	2,216,619.49	4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,714,176.06	16,714,176.06	3,931,394.95	16,953,713.72	(239,537.66)	-1.4%
Certificated Pupil Support Salaries		1200	3,546,492.78	3,546,492.78	740,453.35	3,176,011.35	370,481.43	10.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,133,040.12	1,133,040.12	358,974.52	1,117,513.68	15,526.44	1.4%
Other Certificated Salaries		1900	2,840,799.03	2,840,799.03	633,504.94	2,829,397.26	11,401.77	0.4%
TOTAL, CERTIFICATED SALARIES			24,234,507.99	24,234,507.99	5,664,327.76	24,076,636.01	157,871.98	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,922,383.35	9,922,383.35	2,393,432.13	10,023,394.83	(101,011.48)	-1.0%
Classified Support Salaries		2200	3,441,941.10	3,441,941.10	999,923.24	3,601,360.50	(159,419.40)	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	891,170.30	891,170.30	294,108.42	1,060,983.85	(169,813.55)	-19.1%
Clerical, Technical and Office Salaries		2400	1,361,413.92	1,361,413.92	455,674.82	1,477,233.38	(115,819.46)	-8.5%
Other Classified Salaries		2900	5,083,986.95	5,083,986.95	1,345,956.06	5,225,775.56	(141,788.61)	-2.8%
TOTAL, CLASSIFIED SALARIES			20,700,895.62	20,700,895.62	5,489,094.67	21,388,748.12	(687,852.50)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,639,228.34	13,639,228.34	789,282.68	13,564,023.22	75,205.12	0.6%
PERS		3201-3202	3,287,991.34	3,287,991.34	760,766.11	3,025,742.06	262,249.28	8.0%
OASDI/Medicare/Alternative		3301-3302	1,980,252.68	1,980,252.68	486,592.17	1,988,476.55	(8,223.87)	-0.4%
Health and Welfare Benefits		3401-3402	580,730.66	580,730.66	92,374.79	374,478.58	206,252.08	35.5%
Unemployment Insurance		3501-3502	22,605.97	22,605.97	5,551.95	22,562.10	43.87	0.2%
Workers' Compensation		3601-3602	922,545.84	922,545.84	226,598.31	925,833.53	(3,287.69)	-0.4%
OPEB, Allocated		3701-3702	614,963.88	614,963.88	149,831.40	626,932.17	(11,968.29)	-1.9%
OPEB, Active Employees		3751-3752	429,153.28	429,153.28	77,100.92	410,797.18	18,356.10	4.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,477,471.99	21,477,471.99	2,588,098.33	20,938,845.39	538,626.60	2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,052,000.00	1,052,000.00	481,642.32	1,152,675.64	(100,675.64)	-9.6%
Books and Other Reference Materials		4200	111,897.52	111,897.52	23,727.89	179,565.18	(67,667.66)	-60.5%
Materials and Supplies		4300	1,976,308.79	1,976,308.79	305,578.26	3,356,936.01	(1,380,627.22)	-69.9%
Noncapitalized Equipment		4400	92,200.00	92,200.00	76,750.25	195,443.56	(103,243.56)	-112.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,232,406.31	3,232,406.31	887,698.72	4,884,620.39	(1,652,214.08)	-51.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,234,171.00	14,234,171.00	1,856,269.38	15,957,329.53	(1,723,158.53)	-12.1%
Travel and Conferences		5200	182,062.49	182,062.49	43,347.29	216,539.95	(34,477.46)	-18.9%
Dues and Memberships		5300	3,000.00	3,000.00	8,450.00	14,200.00	(11,200.00)	-373.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,000.00	90,000.00	4,664.00	151,871.25	(61,871.25)	-68.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,107,660.83	1,107,660.83	123,491.48	1,643,893.99	(536,233.16)	-48.4%
Transfers of Direct Costs		5710	13,700.00	13,700.00	20,572.94	32,896.41	(19,196.41)	-140.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,476,102.80	2,476,102.80	681,329.93	2,970,821.02	(494,718.22)	-20.0%
Communications		5900	26,338.00	26,338.00	26,731.62	64,215.10	(37,877.10)	-143.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,133,035.12	18,133,035.12	2,764,856.64	21,051,767.25	(2,918,732.13)	-16.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	9,835.00	21,239.00	(21,239.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	2,279,140.67	(2,279,140.67)	New
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	12,000.00	12,000.00	74,090.58	1,872,766.54	(1,860,766.54)	-15506.4%
Equipment Replacement		6500	159,400.00	159,400.00	0.00	109,611.45	49,788.55	31.2%
TOTAL, CAPITAL OUTLAY			171,400.00	171,400.00	83,925.58	4,282,757.66	(4,111,357.66)	-2398.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	33,810.89	33,810.89	2,075.00	33,000.00	810.89	2.4%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,810.89	33,810.89	2,075.00	33,000.00	810.89	2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,310,907.65	1,310,907.65	1,331,810.91	1,401,187.84	(90,280.19)	-6.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,310,907.65	1,310,907.65	1,331,810.91	1,401,187.84	(90,280.19)	-6.9%
TOTAL, EXPENDITURES			89,294,435.57	89,294,435.57	18,811,887.61	98,057,562.66	(8,763,127.09)	-9.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	39,957,047.76	39,957,047.76	93.19	39,957,140.95	93.19	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			39,957,047.76	39,957,047.76	93.19	39,957,140.95	93.19	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			39,957,047.76	39,957,047.76	93.19	39,957,140.95	(93.19)	0.0%

2017-18 First 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)
A. REVENUES								
1) LCFF Sources		8010-8099	197,213,817.00	197,213,817.00	40,633,342.91	195,729,951.00	(1,483,866.00)	-0.8%
2) Federal Revenue		8100-8299	17,283,416.88	17,283,416.88	3,405,784.62	17,903,564.75	620,147.87	3.6%
3) Other State Revenue		8300-8599	23,332,851.88	23,332,851.88	1,504,279.35	23,971,758.96	638,907.08	2.7%
4) Other Local Revenue		8600-8799	18,586,075.93	18,586,075.93	3,469,582.57	19,818,641.04	1,232,565.11	6.6%
5) TOTAL, REVENUES			256,416,161.69	256,416,161.69	49,012,989.45	257,423,915.75		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	123,013,728.25	123,013,728.25	27,810,116.54	123,340,951.61	(327,223.36)	-0.3%
2) Classified Salaries		2000-2999	47,862,827.98	47,862,827.98	13,334,901.89	47,666,868.55	195,959.43	0.4%
3) Employee Benefits		3000-3999	49,280,450.15	49,280,450.15	9,154,692.38	48,477,321.48	803,128.67	1.6%
4) Books and Supplies		4000-4999	7,292,800.31	7,292,800.31	2,035,723.67	8,692,268.22	(1,399,467.91)	-19.2%
5) Services and Other Operating Expenditures		5000-5999	30,163,851.92	30,163,851.92	6,373,379.31	32,693,415.39	(2,529,563.47)	-8.4%
6) Capital Outlay		6000-6999	340,010.00	340,010.00	83,925.58	4,335,367.66	(3,995,357.66)	-1175.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,420,548.60	4,420,548.60	1,143,663.07	4,516,546.30	(95,997.70)	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(876,792.52)	(876,792.52)	(38,488.18)	(943,113.94)	66,321.42	-7.6%
9) TOTAL, EXPENDITURES			261,497,424.69	261,497,424.69	59,897,914.26	268,779,625.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,081,263.00)	(5,081,263.00)	(10,884,924.81)	(11,355,709.52)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	170.60	0.00	0.00	0.0%
b) Transfers Out		7600-7629	135,000.00	135,000.00	0.00	135,000.00	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			(135,000.00)	(135,000.00)	170.60	(135,000.00)		

2017-18 First 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,216,263.00)	(5,216,263.00)	(10,884,754.21)	(11,490,709.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,673,364.58	19,673,364.58		19,673,364.58	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)			19,673,364.58	19,673,364.58		19,673,364.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,673,364.58	19,673,364.58		19,673,364.58		
2) Ending Balance, June 30 (E + F1e)			14,457,101.58	14,457,101.58		8,182,655.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	14,000.00	14,000.00		14,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,546,414.41	6,546,414.41		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,796,687.17	7,796,687.17		8,068,655.06		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	117,806,789.00	117,806,789.00	32,387,106.00	111,768,557.00	(6,038,232.00)	-5.1%
Education Protection Account State Aid - Current Year		8012	25,109,678.00	25,109,678.00	6,719,873.00	24,654,408.00	(455,270.00)	-1.8%
State Aid - Prior Years		8019	0.00	0.00	(760,289.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	268,629.00	268,629.00	0.00	268,628.00	(1.00)	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	488,727.00	488,727.00	(24,992.53)	871,870.00	383,143.00	78.4%
County & District Taxes								
Secured Roll Taxes		8041	31,245,926.00	31,245,926.00	1,785,805.89	33,203,722.00	1,957,796.00	6.3%
Unsecured Roll Taxes		8042	2,413,816.00	2,413,816.00	1,634,008.09	2,539,117.00	125,301.00	5.2%
Prior Years' Taxes		8043	(419,539.00)	(419,539.00)	(1,060.38)	(363,888.00)	55,651.00	-13.3%
Supplemental Taxes		8044	1,399,426.00	1,399,426.00	308,145.84	1,331,070.00	(68,356.00)	-4.9%
Education Revenue Augmentation Fund (ERAF)		8045	21,024,030.00	21,024,030.00	0.00	21,545,201.00	521,171.00	2.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,369,507.00	2,369,507.00	0.00	4,455,533.00	2,086,026.00	88.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			201,706,989.00	201,706,989.00	42,048,596.91	200,274,218.00	(1,432,771.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,527,877.00)	(5,527,877.00)	(1,415,254.00)	(5,871,087.00)	(343,210.00)	6.2%
Property Taxes Transfers		8097	1,034,705.00	1,034,705.00	0.00	1,326,820.00	292,115.00	28.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			197,213,817.00	197,213,817.00	40,633,342.91	195,729,951.00	(1,483,866.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,578,051.00	3,578,051.00	179,565.00	3,578,051.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,063,419.00	1,063,419.00	0.00	1,067,363.05	3,944.05	0.4%
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	268,945.00	268,945.00	0.00	404,261.00	135,316.00	50.3%
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	5,250,000.00	5,250,000.00	1,244,475.97	5,324,767.97	74,767.97	1.4%
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	781,318.00	781,318.00	197,303.54	797,214.54	15,896.54	2.0%

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	66,393.00	66,393.00	0.00	84,144.00	17,751.00	26.7%
Title III, Part A, English Learner Program	4203	8290	646,681.00	646,681.00	149,275.00	677,105.00	30,424.00	4.7%
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	5,056,733.54	5,056,733.54	1,572,879.69	5,233,354.29	176,620.75	3.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.27	156,994.27	156,994.27	New
All Other Federal Revenue	All Other	8290	571,876.34	571,876.34	62,285.15	580,309.63	8,433.29	1.5%
TOTAL, FEDERAL REVENUE			17,283,416.88	17,283,416.88	3,405,784.62	17,903,564.75	620,147.87	3.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	176,904.18	176,904.18	47,944.00	171,228.00	(5,676.18)	-3.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,560,130.00	3,560,130.00	0.00	3,642,255.00	82,125.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	4,582,000.00	4,582,000.00	167,022.43	4,446,848.12	(135,151.88)	-2.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,186,853.25	3,186,853.25	0.00	3,480,043.75	293,190.50	9.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,826,964.45	11,826,964.45	1,289,312.92	12,231,384.09	404,419.64	3.4%
TOTAL, OTHER STATE REVENUE			23,332,851.88	23,332,851.88	1,504,279.35	23,971,758.96	638,907.08	2.7%

2017-18 First 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,300,000.00	1,300,000.00	65,207.70	1,300,000.00	0.00	0.0%
Other		8622	3,148,184.25	3,148,184.25	111,700.62	3,211,700.62	63,516.37	2.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,101,398.88	1,101,398.88	268,266.27	1,135,080.05	33,681.17	3.1%
Interest		8660	100,000.00	100,000.00	8,370.84	150,000.00	50,000.00	50.0%
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	35,000.00	35,000.00	25,824.50	45,000.00	10,000.00	28.6%
Interagency Services		8677	1,012,992.12	1,012,992.12	(1.30)	1,257,121.93	244,129.81	24.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	1,710,495.68	1,710,495.68	381,461.44	2,533,987.44	823,491.76	48.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,544,005.00	1,544,005.00	120,750.00	1,551,751.00	7,746.00	0.5%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,634,000.00	8,634,000.00	2,488,002.50	8,634,000.00	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%
TOTAL, OTHER LOCAL REVENUE			18,586,075.93	18,586,075.93	3,469,582.57	19,818,641.04	1,232,565.11	6.6%
TOTAL, REVENUES			256,416,161.69	256,416,161.69	49,012,989.45	257,423,915.75	1,007,754.06	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	96,593,306.64	96,593,306.64	21,169,285.00	96,956,530.41	(363,223.77)	-0.4%
Certificated Pupil Support Salaries		1200	10,460,964.84	10,460,964.84	2,244,514.10	10,256,089.09	204,875.75	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,186,695.15	11,186,695.15	3,420,822.60	11,296,155.72	(109,460.57)	-1.0%
Other Certificated Salaries		1900	4,772,761.62	4,772,761.62	975,494.84	4,832,176.39	(59,414.77)	-1.2%
TOTAL, CERTIFICATED SALARIES			123,013,728.25	123,013,728.25	27,810,116.54	123,340,951.61	(327,223.36)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,455,036.85	10,455,036.85	2,518,956.72	10,539,595.07	(84,558.22)	-0.8%
Classified Support Salaries		2200	13,882,176.17	13,882,176.17	4,028,163.33	13,646,636.84	235,537.33	1.7%
Classified Supervisors' and Administrators' Salaries		2300	3,547,842.67	3,547,842.67	1,117,347.09	3,459,655.41	88,187.26	2.5%
Clerical, Technical and Office Salaries		2400	13,863,589.38	13,863,589.38	4,136,697.07	13,835,359.11	28,230.27	0.2%
Other Classified Salaries		2900	6,114,182.91	6,114,182.91	1,533,737.68	6,185,620.12	(71,437.21)	-1.2%
TOTAL, CLASSIFIED SALARIES			47,862,827.98	47,862,827.98	13,334,901.89	47,666,868.55	195,959.43	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,697,338.72	27,697,338.72	3,899,369.10	27,572,754.42	124,584.30	0.4%
PERS		3201-3202	7,239,337.64	7,239,337.64	1,894,164.11	6,879,318.64	360,019.00	5.0%
OASDI/Medicare/Alternative		3301-3302	5,408,743.70	5,408,743.70	1,377,829.47	5,344,097.09	64,646.61	1.2%
Health and Welfare Benefits		3401-3402	1,732,045.84	1,732,045.84	313,384.43	1,459,613.20	272,432.64	15.7%
Unemployment Insurance		3501-3502	149,747.99	149,747.99	28,509.79	149,608.38	139.61	0.1%
Workers' Compensation		3601-3602	3,442,370.84	3,442,370.84	836,204.66	3,454,380.91	(12,010.07)	-0.3%
OPEB, Allocated		3701-3702	2,294,205.22	2,294,205.22	555,516.59	2,333,690.94	(39,485.72)	-1.7%
OPEB, Active Employees		3751-3752	1,316,660.20	1,316,660.20	249,714.23	1,283,857.90	32,802.30	2.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			49,280,450.15	49,280,450.15	9,154,692.38	48,477,321.48	803,128.67	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,697,000.00	1,697,000.00	1,050,518.16	1,740,262.88	(43,262.88)	-2.5%
Books and Other Reference Materials		4200	306,972.21	306,972.21	126,301.23	418,208.23	(111,236.02)	-36.2%
Materials and Supplies		4300	5,005,158.10	5,005,158.10	734,597.19	6,151,114.92	(1,145,956.82)	-22.9%
Noncapitalized Equipment		4400	283,670.00	283,670.00	124,307.09	382,682.19	(99,012.19)	-34.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,292,800.31	7,292,800.31	2,035,723.67	8,692,268.22	(1,399,467.91)	-19.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,244,401.00	14,244,401.00	1,856,269.38	15,967,559.53	(1,723,158.53)	-12.1%
Travel and Conferences		5200	530,562.89	530,562.89	69,338.34	510,036.51	20,526.38	3.9%
Dues and Memberships		5300	41,109.00	41,109.00	39,324.00	84,359.00	(43,250.00)	-105.2%
Insurance		5400-5450	1,030,888.00	1,030,888.00	524,042.00	1,030,888.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,191,250.00	4,191,250.00	1,341,341.64	4,153,121.25	38,128.75	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,539,106.51	2,539,106.51	608,300.95	3,245,083.04	(705,976.53)	-27.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,000.00)	(8,000.00)	(2,766.58)	(8,048.00)	48.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	6,804,476.52	6,804,476.52	1,782,201.08	6,880,286.91	(75,810.39)	-1.1%
Communications		5900	790,058.00	790,058.00	155,328.50	830,129.15	(40,071.15)	-5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,163,851.92	30,163,851.92	6,373,379.31	32,693,415.39	(2,529,563.47)	-8.4%

2017-18 First 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	9,835.00	21,239.00	(21,239.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	2,279,140.67	(2,279,140.67)	New
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	180,610.00	180,610.00	74,090.58	1,925,376.54	(1,744,766.54)	-966.0%
Equipment Replacement		6500	159,400.00	159,400.00	0.00	109,611.45	49,788.55	31.2%
TOTAL, CAPITAL OUTLAY			340,010.00	340,010.00	83,925.58	4,335,367.66	(3,995,357.66)	-1175.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	33,810.89	33,810.89	2,075.00	33,000.00	810.89	2.4%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,397,851.00	3,397,851.00	862,714.38	3,397,851.00	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	83,995.20	83,995.20	149,226.66	213,502.11	(129,506.91)	-154.2%
Other Debt Service - Principal		7439	904,891.51	904,891.51	129,647.03	872,193.19	32,698.32	3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,420,548.60	4,420,548.60	1,143,663.07	4,516,546.30	(95,997.70)	-2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(876,792.52)	(876,792.52)	(38,488.18)	(943,113.94)	66,321.42	-7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(876,792.52)	(876,792.52)	(38,488.18)	(943,113.94)	66,321.42	-7.6%
TOTAL, EXPENDITURES			261,497,424.69	261,497,424.69	59,897,914.26	268,779,625.27	(7,282,200.58)	-2.8%

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

01 61192 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	170.60	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	170.60	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(135,000.00)	(135,000.00)	170.60	(135,000.00)	0.00	0.0%

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

GENERAL FUND MULTI-YEAR PROJECTION

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	194,403,131.00	2.96%	200,155,968.00	2.82%	205,803,478.00
2. Federal Revenues	8100-8299	90,053.76	-8.94%	82,000.00	0.00%	82,000.00
3. Other State Revenues	8300-8599	7,019,577.06	-39.88%	4,220,000.00	0.00%	4,220,000.00
4. Other Local Revenues	8600-8799	4,357,146.63	-1.31%	4,300,000.00	0.00%	4,300,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(39,957,140.95)	-2.50%	(38,957,140.95)	0.00%	(38,957,140.95)
6. Total (Sum lines A1 thru A5c)		165,912,767.50	2.34%	169,800,827.05	3.33%	175,448,337.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				99,264,315.60		97,131,086.60
b. Step & Column Adjustment				992,643.00		971,311.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,125,872.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	99,264,315.60	-2.15%	97,131,086.60	1.00%	98,102,397.60
2. Classified Salaries						
a. Base Salaries				26,278,120.43		26,003,682.43
b. Step & Column Adjustment				525,562.00		520,074.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(800,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,278,120.43	-1.04%	26,003,682.43	2.00%	26,523,756.43
3. Employee Benefits	3000-3999	27,538,476.09	10.87%	30,530,762.00	10.19%	33,642,165.00
4. Books and Supplies	4000-4999	3,807,647.83	-21.01%	3,007,648.00	15.58%	3,476,140.00
5. Services and Other Operating Expenditures	5000-5999	11,641,648.14	-10.31%	10,441,648.00	2.87%	10,741,648.00
6. Capital Outlay	6000-6999	52,610.00	-80.99%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,483,546.30	0.00%	4,483,546.00	0.00%	4,483,546.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,344,301.78)	0.62%	(2,358,838.78)	0.00%	(2,358,838.78)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		170,857,062.61	-0.86%	169,384,534.25	3.17%	174,755,814.25
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,944,295.11)		416,292.80		692,522.80
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,126,950.17		8,182,655.06		8,598,947.86
2. Ending Fund Balance (Sum lines C and D1)		8,182,655.06		8,598,947.86		9,291,470.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	114,000.00		114,000.00		114,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,068,655.06		8,484,947.86		9,177,470.66
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,182,655.06		8,598,947.86		9,291,470.66

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,068,655.06		8,484,947.86		9,177,470.66
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,068,655.06		8,484,947.86		9,177,470.66

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.

Adjustments per Budget Reduction Plan for 2018-19 presented to the Board 11/08/2017 which include the following: reduction Certificated Teacher Salaries (object 1100) \$750,000; reduction in Certificated Administrator Salaries (object 1200) \$1,000,000; reduction in Other Certificated Salaries (object 1900) \$1,375,872 for a total reduction in Certificated Salaries of \$3,125,872, plus reduction in classified salaries across object codes 2100 to 2900 totalling \$800,000; a reduction in benefits costs resulting from salary reductions, \$918,900; a reduction in Books & Supplies (object code 4000) \$800,000; a reduction in Services & Other Operating \$1,200,000 and reductions in Contributions to Special Ed that net to \$1,000,000 savings after increases to PERS/STRS.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,326,820.00	0.00%	1,326,820.00	0.00%	1,326,820.00
2. Federal Revenues	8100-8299	17,813,510.99	0.00%	17,813,510.99	0.00%	17,813,510.99
3. Other State Revenues	8300-8599	16,952,181.90	0.00%	16,952,181.90	0.00%	16,952,181.90
4. Other Local Revenues	8600-8799	15,461,494.41	0.00%	15,461,494.41	0.00%	15,461,494.41
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	39,957,140.95	-2.50%	38,957,140.95	0.00%	38,957,140.95
6. Total (Sum lines A1 thru A5c)		91,511,148.25	-1.09%	90,511,148.25	0.00%	90,511,148.25
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,076,636.01		24,317,402.01
b. Step & Column Adjustment				240,766.00		243,174.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,076,636.01	1.00%	24,317,402.01	1.00%	24,560,576.01
2. Classified Salaries						
a. Base Salaries				21,388,748.12		21,816,526.12
b. Step & Column Adjustment				427,778.00		436,330.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,388,748.12	2.00%	21,816,526.12	2.00%	22,252,856.12
3. Employee Benefits	3000-3999	20,938,845.39	4.95%	21,976,160.00	5.96%	23,285,917.00
4. Books and Supplies	4000-4999	4,884,620.39	-11.14%	4,340,517.97	0.00%	4,340,517.97
5. Services and Other Operating Expenditures	5000-5999	21,051,767.25	-36.61%	13,344,747.49	-5.46%	12,615,486.49
6. Capital Outlay	6000-6999	4,282,757.66	-23.35%	3,282,757.66	0.00%	3,282,757.66
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,000.00	0.00%	33,000.00	0.00%	33,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,401,187.84	-0.08%	1,400,037.00	-90.00%	140,037.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		98,057,562.66	-7.70%	90,511,148.25	0.00%	90,511,148.25
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,546,414.41)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,546,414.41		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	195,729,951.00	2.94%	201,482,788.00	2.80%	207,130,298.00
2. Federal Revenues	8100-8299	17,903,564.75	-0.04%	17,895,510.99	0.00%	17,895,510.99
3. Other State Revenues	8300-8599	23,971,758.96	-11.68%	21,172,181.90	0.00%	21,172,181.90
4. Other Local Revenues	8600-8799	19,818,641.04	-0.29%	19,761,494.41	0.00%	19,761,494.41
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)		257,423,915.75	1.12%	260,311,975.30	2.17%	265,959,485.30
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				123,340,951.61		121,448,488.61
b. Step & Column Adjustment				1,233,409.00		1,214,485.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,125,872.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	123,340,951.61	-1.53%	121,448,488.61	1.00%	122,662,973.61
2. Classified Salaries						
a. Base Salaries				47,666,868.55		47,820,208.55
b. Step & Column Adjustment				953,340.00		956,404.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(800,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,666,868.55	0.32%	47,820,208.55	2.00%	48,776,612.55
3. Employee Benefits	3000-3999	48,477,321.48	8.31%	52,506,922.00	8.42%	56,928,082.00
4. Books and Supplies	4000-4999	8,692,268.22	-15.46%	7,348,165.97	6.38%	7,816,657.97
5. Services and Other Operating Expenditures	5000-5999	32,693,415.39	-27.24%	23,786,395.49	-1.80%	23,357,134.49
6. Capital Outlay	6000-6999	4,335,367.66	-24.05%	3,292,757.66	0.00%	3,292,757.66
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,516,546.30	0.00%	4,516,546.00	0.00%	4,516,546.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(943,113.94)	1.66%	(958,801.78)	131.41%	(2,218,801.78)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		268,914,625.27	-3.35%	259,895,682.50	2.07%	265,266,962.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(11,490,709.52)		416,292.80		692,522.80
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,673,364.58		8,182,655.06		8,598,947.86
2. Ending Fund Balance (Sum lines C and D1)		8,182,655.06		8,598,947.86		9,291,470.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	114,000.00		114,000.00		114,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,068,655.06		8,484,947.86		9,177,470.66
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,182,655.06		8,598,947.86		9,291,470.66

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,068,655.06		8,484,947.86		9,177,470.66
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		8,068,655.06		8,484,947.86		9,177,470.66
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.26%		3.46%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		19,601.07		19,601.07		19,601.07
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		268,914,625.27		259,895,682.50		265,266,962.50
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)		268,914,625.27		259,895,682.50		265,266,962.50
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)		8,067,438.76		7,796,870.48		7,958,008.88
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)		8,067,438.76		7,796,870.48		7,958,008.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

FISCAL SOLVENCY PLAN BOARD WORKSHOP

11/08/2017

TARGETED AMOUNTS
INCLUDED IN 2018-19
MYP

BOARD OF EDUCATION SUMMARY REPORT

DIVISION: Office of the Superintendent
SUBMITTED BY: Dr. Matt Wayne, Superintendent
SUBJECT: 2018-19 Fiscal Solvency Plan
PRIORITY/GOAL: 1.0 Priority: Financial and Operational decisions will be driven by student success and district priorities and goals.

HISTORY/BACKGROUND

The District's 2017-18 Budget was only conditionally approved by the Alameda County Office of Education (ACOE), contingent upon the requirement that the Board of Trustees pass a resolution committing the District to find revenue enhancements and/or expenditure reductions that solve the \$7.8 million budget shortfall in the District's Multi-Year Projection (MYP) for 2018-19, and then incorporate them in an updated MYP with the First Interim Report to receive a Positive Certification.

On 9/13/2017, staff presented to the Board a Three Prong Approach to receive a Positive Certification:

1. Adopt a Fiscal Solvency Board of Education Resolution as required by ACOE
2. Hold Stakeholder Meetings
3. Hold a Board Workshop related to the 2018-19 Fiscal Solvency Plan

IMPLEMENTATION

In preparation for the Budget Workshop, staff has analyzed current expenditures as well as identified possibilities for increased revenue. Staff has also met about the budget with Labor Partners at Budget Forum, Parent Ambassadors, DLAC, District Administrators, and at Community Meetings at Bidwell and Bowman. During the Budget Workshop, staff will identify the general areas of expenditure reductions and revenue increases that will be incorporated in the MYP at First Interim to be approved by the Board in December.

RECOMMENDATION

Information only.

Hayward Unified School District



**BOARD OF EDUCATION
Resolution No. 1718-05**

**CONFIRMING HAYWARD UNIFIED SCHOOL DISTRICT'S COMMITMENT TO
FISCAL SOLVENCY**

WHEREAS, the School District Board of Education is committed to ensuring that the district is competitive in attracting and retaining highly qualified staff; and

WHEREAS, the Board of Education recognizes that the district is highly dependent on revenue from the State of California and those revenue sources are dependent on the stability of the California State economy; and

WHEREAS, the Board of Education recognizes that the State's 2017-2018 Adopted Budget does not provide enough funding to cover the District's ongoing expenditures; and

WHEREAS, the Board of Education recognizes that the State has burdened the District with nearly \$13,000,000 in additional STRS costs for fiscal years 2014-15 through 2017-18; and

WHEREAS, Board of Education recognizes that STRS and PERS rates will continue to rise each year, reaching a level of 19.1% in 2020-21 and that PERS rates will also continue to rise each year to a staggering 27.3% in 2024-25 and that such increases will cost the District an additional \$9,826,000 in 2018-19 alone as compared to the amounts the District would have paid based on fiscal year 2013-14 rates; and

WHEREAS, the Board of Education has been advised that in order to maintain fiscal solvency in light of these rising costs and the 3.1% salary increase adopted effective July 1, 2017 in order to recruit and retain staff, it will be necessary to either increase revenue or make expenditure reductions in order in order to meet the district's fiscal obligations in the current year and two subsequent years as mandated by California State law; and

WHEREAS, the Board of Education recognizes that the current multi-year projection indicates that the District will need to identify budget reductions or revenue enhancements of \$7.8 million in 2018-19 and \$7.3 million in 2019-20, and additionally, the Board of Education recognizes that this projection may increase or decrease depending on final State revenue allocations or any other changes to the multi-year assumptions; and

WHEREAS, the Board of Education has been advised of the risk of negative certification and fiscal insolvency if such budget reductions or revenue enhancements are not realized,

NOW THEREFORE BE IT RESOLVED that, in order to ensure that Hayward Unified School District remains fiscally solvent and in accordance with the conditions for approval for the District's 2017-18 Adopted Budget as requested by the County Superintendent, the Board of Education is committed to identify and include in its 2017-18 First Interim Report Multi-Year Projections expenditure reductions totaling at least \$7.8 million, to be implemented no later than July 1, 2018, in all budget areas including certificated salaries, classified salaries, employee benefits, books and supplies, services and operating expenses, capital outlay, other outgoing

and other financing sources, and

NOW THEREFORE BE IT ADDITIONALLY RESOLVED that the Board of Education is committed to explore any and all options to increase revenue including, but not limited to, local, state, and federal grants that may be used to offset the expenditure reductions otherwise required.

PASSED and ADOPTED by the Board of Directors of the Hayward Unified School District at a regular meeting thereof held this 13th day of September, 2017.

Vote: 5-0-0

Ayes: L. Brunner, L. Reynoso, R. Carlson,
W. McGee, A. Walker

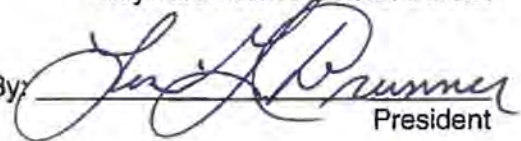
Nays:

Abstentions:

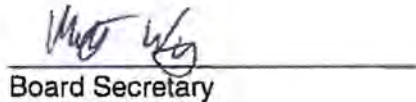
Absent:

BOARD OF EDUCATION OF THE
Hayward Unified School District

By:


President

Attest:


Board Secretary

Hayward Unified School District

2018-19 Budget Workshop:

Fiscal Solvency Plan

November 08, 2017





Agenda

- Overview and Background
- ACOE Requirement to Remove Conditional Approval of our 2017-18 Adopted Budget
- Maintaining Fiscal Solvency Guidelines
- Areas of Focus
- Budget Reductions Summary
- Drill Down by Object Code Explanation
- Additional Revenue Possibilities
- Next Steps



THREE PRONG APPROACH TO POSITIVE CERTIFICATION

1. **Board Resolution** – On 9/13/17, the Board Adopted the resolution committing the District to find revenue enhancements and/or expenditure reductions that solve the \$7.8 million budget shortfall in 2018-19 so that HUSD will be positively certified at First Interim.
2. **Stakeholder Meetings** – District staff met with stakeholders to share and discuss its fiscal challenges and analysis.
 - Labor Partners at Budget Forum
 - Parent Ambassadors
 - DLAC
 - District Administrators at LLA Meetings
 - Town Hall Meetings at Bidwell and Bowman
3. **Board Workshop** – Staff presents its fiscal analysis for the Board to discuss identified general areas of expenditure reductions and revenue increases that will be incorporated into the First Interim Report in December.



ACOE-Required Resolution Adopted 9/13/2017

NOW THEREFORE BE IT RESOLVED that, in order to ensure that Hayward Unified School District remains fiscally solvent and in accordance with the conditions for approval for the District's 2017-18 Adopted Budget as requested by the County Superintendent, the Board of Education is committed to identify and include in its 2017-18 First Interim Report Multi-Year Projections expenditure reductions totaling at least \$7.8 million, to be implemented no later than July 1, 2018, in all budget areas including certificated salaries, classified salaries, employee benefits, books and supplies, services and operating expenses, capital outlay, other outgoing and other financing sources, and

NOW THEREFORE BE IT ADDITIONALLY RESOLVED that the Board of Education is committed to explore any and all options to increase revenue including, but not limited to, local, state, and federal grants that may be used to offset the expenditure reductions otherwise required.



Maintaining Fiscal Solvency Guidelines

- Least impact to the classroom
- Continue to invest in programs and activities that have led to our students having access to a broad curriculum (i.e. VAPA) and improved outcomes
- Identify strategies (i.e. attrition) to retain our valued staff



Areas of Focus

- District Office and Administration
- Materials and Supplies
- Professional Services
- Facility Usage
- Teachers on Special Assignment
- Special Education



District Office and Administration

WHY

- Furthest away from the classroom

WHAT IT MEANS

- Less service and support to schools from the district office



Materials and Supplies

WHY

- Reductions in these areas do not impact staff and programs
- Potential efficiencies exist (i.e. reduction in printing)

WHAT IT MEANS

- Students and staff will still have “the basics”
- Schools will need to be conservative when ordering materials and supplies
- Schools may need to identify creative ways of doing business



Professional Services

WHY

- Services provided by consultants and outside agencies do not leverage the expertise of staff.

WHAT IT MEANS

- Potential reductions in programs and/or professional development that is provided by groups with particular skills or expertise



Facility Usage

WHY

- We are not using our facilities at capacity, but it still costs to run the facility
- Unused facilities may be a potential source of revenue.

WHAT IT MEANS

- Increase efficiency by consolidating school campuses. Examples include:
 - Bowman – redraw boundaries to send students to Harder, Schafer Park, and Tyrrell
 - Treeview/Bidwell – move all classes onto the Treeview campus and close Bidwell
 - Please note that staff does not yet have a final recommendation as it is doing further analysis on its use of facilities and speaking with potentially impacted communities



Teachers on Special Assignment

WHY

- The Bay Area is facing a teacher shortage and it is an opportunity to return experienced teachers to the classroom.

WHAT IT MEANS

- Alternatives to the support provided by TOSAs would need to be identified



Special Education

WHY

- Contribution from the general fund has increased from \$22 million in 2013-14 to \$35 million in 2017-18 which is \$13 million or 60% over the past 5 years while the number of students has increased just 9%.

WHAT IT MEANS

- Greater review of services
- Better monitoring



HAYWARD UNIFIED SCHOOL DISTRICT



Description	Object Code	2017-18 Current Working Budget	2018-19 Budget Reduction Low Range	2018-19 Budget Reduction High Range	2018-19 Target Reduction	% Target Reduction
Certificated Teacher Salaries	1100	80,154,593	575,000	925,000	750,000	1%
Certificated Pupil Support Salaries	1200	7,089,823	-	-	-	0%
Certificated Administrator Salaries	1300	10,184,188	800,000	1,200,000	1,000,000	10%
Other Certificated Salaries	1900	1,860,423	1,375,872	1,375,872	1,375,872	74%
TOTAL CERTIFICATED SALARIES		99,289,027	2,750,872	3,500,872	3,125,872	3%
Classified Instructional Salaries	2100	535,935	25,000	75,000	50,000	9%
Classified Support Salaries	2200	10,352,552	150,000	250,000	200,000	2%
Classified Administrator Salaries	2300	2,540,606	100,000	300,000	200,000	8%
Clerical, Technical and Office Salaries	2400	12,377,835	175,000	350,000	250,000	2%
Other Classified Salaries	2900	1,018,890	75,000	125,000	100,000	10%
TOTAL CLASSIFIED SALARIES		26,825,818	525,000	1,100,000	800,000	3%
EMPLOYEE BENEFITS	3000	27,446,022	763,900	1,008,800	918,900	3%
TOTAL SALARIES/BENEFITS		153,560,867	4,039,772	5,609,672	4,844,772	3%
BOOKS AND SUPPLIES	4000	4,264,133	600,000	900,000	800,000	19%
SERVICES AND OTHER OPERATING	5000	11,925,517	1,000,000	1,500,000	1,200,000	10%
CAPITAL OUTLAY	6000	40,610	-	-	-	0%
TRANSFER TO EDEN ROP	7200	3,397,851	-	-	-	0%
DEBT SERVICE	7400	1,085,695	-	-	-	0%
INDIRECT COSTS	7300	(2,316,310)	-	-	-	0%
TRANSFER TO CAFETERIA FUND	7600	135,000	-	-	-	0%
TOTAL EXPENDITURES		172,093,364	5,639,772	8,009,672	6,844,772	4%
CONTRIBUTIONS TO SPECIAL ED	8981	34,650,548	600,000	1,200,000	1,000,000	3%
CONTRIBUTIONS TO M&O	8982	5,266,500	-	-	-	0%
OTHER CONTRIBUTIONS	8980	40,000	-	-	-	0%
TOTAL CONTRIBUTIONS		39,957,048	600,000	1,200,000	1,000,000	3%
TOTAL EXPENDITURES		212,050,411	6,239,772	9,209,672	7,844,772	4%

NOTE: Some of the reductions indicated will be achieved through moving the costs to newly acquired or existing restricted resources.

Building a Culture of Success. All Means All.



Object 1300/2300 –Certificated/Classified Managers & Supervisors

Classified management savings were implemented in 2017-18 through the M&O Reorganization; analysis is currently underway for other classified management positions to find an additional \$200,000 savings. Certificated administration includes school site principals and assistant principals. School administration savings may occur through school consolidation and/or review of ratios for assistant principals; additional savings will be realized through a District Office reorganization. The estimated range of savings for certificated and classified managers & supervisors is \$900,000 to \$1,500,000 with a target reduction of \$1,200,000 (10%):

	1300 Certificated	2300 Classified	TOTAL
2016-17 Actual for Reference Only	9,572,601	2,614,416	12,187,017
2017-18 Budget	10,184,188	2,540,606	12,724,794
2018-19 Budget	9,184,188	2,340,606	11,524,794
Target Reduction	<u>1,000,000</u>	<u>200,000</u>	<u>1,200,000</u>



Object 4000 – Materials, Books and Supplies

The District provides schools with site discretionary budgets that total \$1.9 million in 2017-18, \$1.3 million of which is budgeted for materials, books and supplies.

Another \$.7 million is for materials, books and supplies funded through LCFF Supplemental/Concentration Dollars. It is anticipated that we can trim the budget in this area by \$600,000 to \$900,000 for a targeted reduction of \$800,000 or 19%:

Materials, Books and Supplies	2016-17	2017-18
Textbooks & Core Curricula Materials	658,149	647,570
Books & Other Reference Materials	232,885	250,919
Materials & Supplies	2,450,596	3,183,817
Noncapitalized Equipment	226,213	181,827
	3,567,843	4,264,133
2018-19 Budget		3,464,133
Target Reduction		800,000



Object 5000 – Services & Other Operating Expenditures

The largest category in the Services & Operating Budget, is for utilities. The Climatech energy projects are not yet completed, and related savings have not yet been fully budgeted. The second largest category is for Professional Services/Consultant contracts which is currently being analyzed. It is anticipated that Services & Other Operating can be reduced by \$1,000,000 to \$1,500,000, with a targeted reduction of \$1,200,000 or 10%.

	2016-17	2017-18
Subagreements	12,475	10,230
Travel and Conference	226,392	310,260
Dues & Memberships	55,296	70,159
Insurance	1,009,694	1,030,888
Utilities	4,157,899	4,101,250
Rentals, Leases, Repairs	1,319,465	1,629,040
Transfers of Direct Costs	(150,726)	(24,104)
Professional Services/Consultants/Legal	4,881,662	4,034,619
Communications/Other	665,353	763,175
	12,177,510	11,925,517
2018-19 Budget		10,725,517
Target Reduction		1,200,000



Object 1100 Series – Certificated Teacher Salaries

- Object 1105 – Classroom Teachers (FTEs) and EL Specialists
- Object 1120 - Teacher Stipends
- Object 1128 - Teacher Hourly
- Object 1150 - Substitute Teachers



Object 1105 – Classroom Teachers & EL Specialists

The District is expected to continue to experience declining enrollment. The consolidation of school sites, if implemented, would also result in a need for fewer classroom and PREP teachers. Finally, the number of English Language Learners has declined in the past two years which indicates a need for fewer EL Specialists. Total savings is estimated between \$500,000 and \$800,000 with a targeted reduction at \$650,000 (.8%)

2016-17 Actual for Reference Only	75,431,979
2017-18 Budget	76,697,530
2018-19 Budget	<u>76,047,530</u>
Target Reduction	<u><u>650,000</u></u>



Object 1120, 1128 and 1150 – Stipends, Hourly, Subs

The budget for teacher substitutes is \$2.4 million in 2017-18 which equals the amount actually paid in 2016-17. Another \$1 million is budgeted for teacher stipends and hourly pay for additional duties. Estimated savings through efficiencies is between \$75,000 and \$125,000 with a targeted reduction at \$100,000 (2.9%):

2016-17 Actual for Reference Only	3,631,921
2017-18 Budget	3,457,063
2018-19 Budget	<u>3,357,063</u>
Target Reduction	<u><u>100,000</u></u>



Object 1200 –Nurses, Counselors and Psychologists

At this time, a review of the ratios for nurses, counselors and psychologists is underway, but no targeted reductions in these staffing levels are anticipated at this time.

Below is a summary of the FTE count and cost:

	FTE	Cost
Psychologists	20	2,391,144
Counselors	34	3,648,982
Nurses	<u>10</u>	<u>1,049,697</u>
Total	<u>64</u>	<u>7,089,823</u>



Object 1905 – Teachers On Special Assignment (TOSAs)

The District has a total of District has 65.6 TOSAs:

UNRESTRICTED	SUPPORTS	Number FTEs
Object 1105	Students	18.75
Object 1905	Teachers/Staff	14.65
TOTAL PAID WITH UNRESTRICTED		33.40
RESTRICTED	SUPPORTS	Number FTEs
Object 1105	Students	10.75
Object 1905	Teachers/Staff	21.45
TOTAL PAID WITH RESTRICTED		32.20
GRAND TOTAL		65.60

It is anticipated that the 14.65 TOSAs paid with unrestricted funds in Object 1905 will be reassigned to the classroom, resulting in \$1,375,872 in savings to the unrestricted general fund.

(Note: the remaining balance in Object 1900 is in Object 1920 stipends, \$125K of which is paid to athletic coaches and \$234K for Site Based Decision Making (SBDM) Team Member stipends.)



Object 2100 – Classified Instructional Salaries

Classified Instructional Salaries include a .75 detention room assistant at each of the middle schools for a cost of \$173K; there is no anticipated reduction in these positions. The remaining budget in Object 2100 is for paraeducators hourly or FTEs paid with school site allocated supplemental/concentration funds. The estimated range of savings is \$25,000 to \$75,000 with a targeted reduction of \$50,000 (9%):

2016-17 Actual for Reference Only	613,006
2017-18 Budget	535,935
2018-19 Budget	485,935
Target Reduction	<u>50,000</u>



Object 2200 – Classified Support Salaries

Classified Support Salaries paid through Unrestricted General Fund primarily include Custodians, Campus Safety Officers, Crossing Guards, Bus Drivers and Security Staff. The cost includes salaries for FTEs, substitute costs and overtime or extra hours.

The estimated savings in 2018-19 is between \$150,000 and \$250,000, with a targeted reduction of \$200,000 (2%):

2016-17 Actual for Reference Only	9,840,380
2017-18 Budget	10,352,552
2018-19 Budget	10,152,552
Target Reduction	<u>200,000</u>



Object 2400 – Classified Clerical, Technical and Office Salaries

Classified Clerical, Technical and Office Salaries paid through Unrestricted General Fund include a variety of positions such as Executive Admin Assistants, Office Specialists, Office Managers, Accountants, Assessment Technicians, Attendance Clerks, Library Techs, Registrars, Translators and Technology support staff. The cost includes salaries for FTEs, substitute costs and overtime or extra hours. The estimated savings in 2018-19 is between \$175,000 and \$350,000, with a targeted reduction of \$250,000 (2%):

2016-17 Actual for Reference Only	11,744,639
2017-18 Budget	12,377,835
2018-19 Budget	<u>12,127,835</u>
Target Reduction	<u><u>250,000</u></u>



Object 2900 – Other Classified Salaries

Other Classified Salaries paid through Unrestricted General Fund is primarily for hourly pay to noon supervisors and tutors plus stipends paid to classified athletic coaches. An analysis is underway to identify noon supervisors costs we can legitimately move to Fund 13. The estimated savings through that analysis and through efficiencies in 2018-19 is between \$75,000 and \$125,000, with a targeted reduction of \$100,000 (10%):

2016-17 Actual for Reference Only	1,207,096
2017-18 Budget	1,018,890
2018-19 Budget	918,890
Target Reduction	<u>100,000</u>



Object 8981 – Contribution to Special Education

An analysis of the Special Education budget is underway to identify savings that may be possible in the following areas:

- Transportation
- ParaEducators
- Administration
- Nonpublic school and nonpublic agencies

The estimated range of savings is between \$600,000 and \$1,200,000 with a targeted \$1,000,000 reduction in the general fund contribution.



Other Potential Strategies

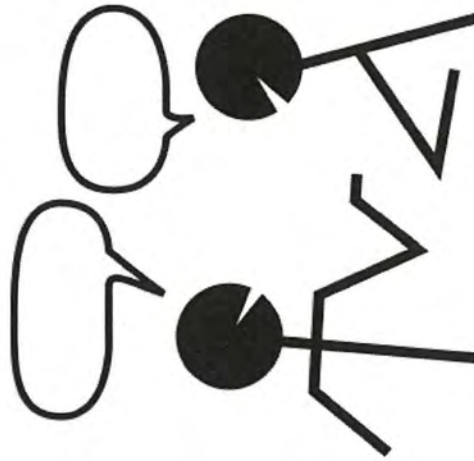
- Sell or Lease Property – waiting for Asset Management report
- Advertising on New Fields - \$240,000 estimated
- Facilities Use Increases – our fees have not been adjusted in several years; just doubling them would bring in another \$275,000.
- Grants – possibility of HPN and other grants
- Supplemental Employees Retirement Plan (SERP)



Next Steps

- Continue to analyze data to identify specific savings
- December 11- Board Approves First Interim Report that includes 2018-19 Multi-Year-Projection (MYP) that identifies the general ongoing reductions and potential increases in revenue to achieve 3% reserves in 2017-18 and 2018-19
- January/February – Staff shares a more detailed facility analysis to increase revenue and reduce expenses
- February/March – Any actual staffing reductions or re-organization will be brought to the Board in time for the March 15th deadline
- March – Board approves Second Interim Report that identifies specific reductions and increases in revenue in the MYP

Discussion



LCFF REVENUE

- SACS ADA REPORT
- LCFF FCMAT CALCULATOR
- DRAFT CALPADS 1.17 UNDUPLICATED COUNT
- PROPERTY TAX REPORTS (P-2)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,794.56	19,794.56	19,601.07	19,601.07	(193.49)	-1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	19,794.56	19,794.56	19,601.07	19,601.07	(193.49)	-1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,794.56	19,794.56	19,601.07	19,601.07	(193.49)	-1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF Calculator Universal Assumptions
Hayward Unified (61192) - HUSD 2017-

Summary of Funding

	2016-17	2017-18	2018-19	2019-20
Target Components:				
Base Grant	148,570,759	149,899,217	153,124,095	156,721,380
Grade Span Adjustment	6,093,127	6,187,349	6,315,509	6,467,034
Supplemental Grant	24,306,976	24,333,896	24,509,057	25,375,798
Concentration Grant	18,234,873	17,910,934	17,426,749	18,562,682
Add-ons	1,728,290	1,728,290	1,728,290	1,728,290
Total Target	198,934,025	200,059,686	203,103,700	208,855,184

Transition Components:

Target	\$	198,934,025	\$	200,059,686	\$	203,103,700	\$	208,855,184
Funded Based on Target Formula <i>(based on prior)</i>		FALSE		FALSE		FALSE		FALSE
Floor		181,259,513		190,102,716		194,403,191		200,155,909
<i>Remaining Need after Gap (informational only)</i>		7,763,211		5,656,555		2,947,732		3,051,706
Current Year Gap Funding		9,911,301		4,300,415		5,752,777		5,647,569
Miscellaneous Adjustments		-		-		-		-
Economic Recovery Target		-		-		-		-
Additional State Aid		-		-		-		-
Total Phase-In Entitlement	\$	191,170,814	\$	194,403,131	\$	200,155,968	\$	205,803,478

Components of LCFF By Object Code

	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 110,268,849	\$ 111,768,557	\$ 118,570,517	\$ 124,218,028
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	26,135,675	24,654,408	23,605,284	23,605,284
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	59,983,280	63,851,253	63,851,253	63,851,253
8096 - In-Lieu of Property Taxes	(5,216,991)	(5,871,087)	(5,871,087)	(5,871,087)
<i>Property Taxes net of in-lieu</i>	<i>54,766,289</i>	<i>57,980,166</i>	<i>57,980,166</i>	<i>57,980,166</i>
TOTAL FUNDING	\$ 191,170,814	\$ 194,403,131	\$ 200,155,968	\$ 205,803,478
<i>Basic Aid Status</i>				
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 191,170,814	\$ 194,403,131	\$ 200,155,968	\$ 205,803,478
8012 - EPA Receipts <i>(for budget & cashflow)</i>	\$ 26,356,320	\$ 24,654,408	\$ 23,605,284	\$ 23,605,284

LCFF Calculator Universal Assumptions

Hayward Unified (61192) - HUSD 2017-

Summary of Student Population				
	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	15,597.00	15,889.00	15,889.00	15,889.00
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated pupil Count	15,597.00	15,889.00	15,889.00	15,889.00
Rolling %, Supplemental Grant	78.5800%	77.9500%	76.8600%	77.7500%
Rolling %, Concentration Grant	78.5800%	77.9500%	76.8600%	77.7500%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	6,785.73	6,785.79	6,785.79	6,785.79
Grades 4-6	5,083.06	5,083.17	5,083.17	5,083.17
Grades 7-8	2,966.14	2,835.29	2,835.29	2,835.29
Grades 9-12	4,897.06	4,896.82	4,896.82	4,896.82
Total Adjusted Base Grant ADA	19,731.99	19,601.07	19,601.07	19,601.07
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	19731.99	19601.07	19601.07	19601.07
ACTUAL ADA (Current Year Only)				
Grades TK-3	6,785.73	6,785.79	6,785.79	6,785.79
Grades 4-6	5,083.06	5,083.17	5,083.17	5,083.17
Grades 7-8	2,966.14	2,835.29	2,835.29	2,835.29
Grades 9-12	4,897.06	4,896.82	4,896.82	4,896.82
Total Actual ADA	19,731.99	19,601.07	19,601.07	19,601.07
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-

Services				
	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concen \$	35,718,764 \$	39,042,115 \$	40,955,423 \$	42,892,024
Current year Percentage to Increase or Improve S	23.24%	25.41%	26.01%	26.61%

1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year:	2017-2018	LEA:	Hayward Unified	User ID:	huong
View:	SNAPSHOT	School Type:	ALL	Create Date:	12/2/2017 4:57:37 AM
		School:	ALL	Print Date:	12/2/2017 3:07:44 PM

Non-Charter School(s)										
Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6056956	Anthony W. Ochoa Middle	571	363	0	18	1	190	394	84	409
6000889	Bowman Elementary	350	231	2	9	0	159	259	157	289
0133009	Brenkwitz High	187	121	3	15	3	74	147	27	155
6056931	Bret Harte Middle	613	386	3	25	2	226	424	84	434
6000905	Burbank Elementary	914	558	2	14	9	329	602	375	690
6056949	Cesar Chavez Middle	548	353	3	40	15	229	427	185	477
6000913	Cherryland Elementary	759	413	8	20	18	355	543	396	685
6000921	East Avenue Elementary	581	315	0	12	0	194	352	132	381
6090583	Eden Gardens Elementary	587	277	4	18	1	182	331	152	398
6000947	Eldridge Elementary	423	264	0	13	9	165	301	150	346
6000962	Fairview Elementary	567	338	5	13	1	254	404	119	430
6113815	Faith Ringgold School of Arts	140	89	0	5	3	46	101	43	111
6000988	Glassbrook Elementary	537	287	0	19	52	244	386	362	506
6000996	Harder Elementary	608	297	1	25	9	251	410	322	535
0133629	Hayward High	1608	1006	6	72	15	603	1141	104	1166
0131334	Highland	25	21	1	4	0	13	21	4	22
6001044	Longwood Elementary	663	329	2	21	8	312	463	350	593

This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

1.17 - FRPM/English Learner/Foster Youth - Count

6001051	Lorin A. Eden Elementary	421	189	3	18	0	149	236	143	301
6066476	Martin Luther King, Jr. Middle	732	396	2	19	26	270	511	97	550
0135319	Mt. Eden High	1981	1138	11	52	11	620	1295	138	1339
0000001	NPS School Group for Hayward	67	2	3	2	0	9	13	11	22
6001093	Palma Ceia Elementary	557	351	2	26	19	194	399	233	459
6001101	Park Elementary	552	381	3	23	3	243	423	284	480
6001127	Ruus Elementary	536	322	1	6	19	215	377	239	436
6001135	Schafer Park Elementary	769	332	5	25	39	332	521	337	657
6001176	Southgate Elementary	681	363	1	9	7	211	406	202	481
0119842	Special Education-Preschool-	0	0	0	0	0	0	0	0	0
0111815	Stonebrae Elementary	746	291	0	14	4	197	349	185	417
6062160	Strobridge Elementary	540	265	2	16	0	214	348	201	432
0138339	Tennyson High	1446	897	10	96	23	550	1088	456	1202
6001192	Treeview Elementary	501	292	3	31	0	198	345	172	386
6104566	Tyrrell Elementary	716	430	1	26	119	347	568	422	666
6056972	Winton Middle	509	320	1	16	12	231	404	98	434
TOTAL - Selected Schools		20435	11617	88	722	428	7806	13989	6264	15889

Charter School(s)

Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools										
TOTAL LEA		20435	11617	88	722	428	7806	13989	6264	15889

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

This report is confidential and use is restricted to authorized individuals.

The data on this report is filtered by the user selections that appear on the last page of this report.

Certification

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-1

CDS CODE 01 10017

E98C889B

Taxes

I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions.

County Auditor:

Steve Manning

Date:

11/14/17

County Superintendent of Schools:

[Signature]

Date:

11/20/17

Any inquiries concerning this report should be directed to:

CONTACT NAME Jason Guo

PHONE (510)891-3343 *

FAX

E-Mail jason.guo@acgov.org

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-1

CDS CODE 01 10017

Object

8041

8042

8021

8029

8022

A-1

A-2

A-3

A-4

A-5

ELEMENTARY

61218 Mountain House Elementary

273,393

15,213

1,610

0

0

Sub Total

273,393

15,213

1,610

0

0

UNIFIED

61119 Alameda Unified

18,702,592

1,481,206

156,705

0

0

61127 Albany City Unified

5,354,272

342,671

36,253

40

0

61143 Berkeley Unified

31,248,345

2,031,102

214,882

0

0

61150 Castro Valley Unified

11,695,707

780,437

82,567

0

0

75093 Dublin Unified

33,888,717

2,185,502

231,217

0

0

61168 Emery Unified

350,132

368,468

38,982

0

0

61176 Fremont Unified

84,232,194

5,410,313

572,389

27,393

0

61192 Hayward Unified

33,203,722

2,539,117

268,628

871,870

0

76760 Lammersville Joint Unified

281,324

15,654

1,656

0

0

61200 Livermore Valley Joint Unified

38,988,509

2,601,043

275,179

161,154

0

61242 New Haven Unified

15,740,688

1,332,796

141,004

0

0

61234 Newark Unified

16,992,802

1,117,395

118,216

0

0

61259 Oakland Unified

68,667,010

6,127,343

648,247

2,584,062

0

61275 Piedmont City Unified

8,516,167

548,924

58,074

0

0

75101 Pleasanton Unified

50,586,078

3,245,614

343,372

133

0

61291 San Leandro Unified

12,838,284

1,036,887

109,698

0

0

61309 San Lorenzo Unified

10,550,488

933,053

98,713

0

0

75119 Sunol Glen Unified

1,068,789

67,015

7,090

0

0

Sub Total

442,905,820

32,164,540

3,402,872

3,644,652

0

Taxes - District

County: Alameda					Fiscal Year: 2017-18			
District: Alameda Co. Office of Education					P-1			
CDS CODE	01	10017	Object	8041	8042	8021	8029	8022
				A-1	A-2	A-3	A-4	A-5
Grand Total				443,179,213	32,179,753	3,404,482	3,644,652	0

A-1 : Secured

A-2 : Unsecured

A-3 : HOX Subventions

A-4 : Misc Taxes/Other Appropriate Local Revenues or Subventions

A-5 : Distribution of Timber Yield Taxes

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-1

CDS CODE	01	10017	Object	8043		8044	8045			
				A-6	A-7	A-8	A-9	A-10	A-11	
ELEMENTARY										
61218			Mountain House Elementary	(1,725)	0	0	9,264	0	297,755	
Sub Total				(1,725)	0	0	9,264	0	297,755	
UNIFIED										
61119			Alameda Unified	(213,548)	0	465,748	9,796,153	0	30,388,856	
61127			Albany City Unified	(48,665)	0	301,781	3,977,689	0	9,964,041	
61143			Berkeley Unified	(289,170)	0	821,253	9,554,214	0	43,580,626	
61150			Castro Valley Unified	(113,057)	0	719,141	9,970,181	0	23,134,976	
75093			Dublin Unified	(302,370)	0	844,904	10,868,344	0	47,716,314	
61168			Emery Unified	(53,149)	0	(134,117)	729,811	0	1,300,127	
61176			Fremont Unified	(755,925)	0	2,767,711	36,084,338	0	128,338,413	
61192			Hayward Unified	(363,888)	0	1,331,070	21,545,201	0	59,395,720	
76760			Lammersville Joint Unified	(1,776)	0	0	0	0	296,858	
61200			Livermore Valley Joint Unified	(373,963)	0	981,905	13,163,293	0	55,797,120	
61242			New Haven Unified	(200,068)	0	820,687	12,487,963	0	30,323,070	
61234			Newark Unified	(143,829)	0	385,002	5,951,680	0	24,421,266	
61259			Oakland Unified	(868,076)	0	1,213,882	37,765,422	0	116,137,890	
61275			Piedmont City Unified	(79,880)	0	213,393	2,712,036	0	11,968,714	
75101			Pleasanton Unified	(470,048)	0	1,164,751	14,815,939	0	69,685,839	
61291			San Leandro Unified	(149,296)	0	600,446	8,974,215	0	23,410,234	
61309			San Lorenzo Unified	(135,684)	0	692,248	11,290,604	0	23,429,422	
75119			Sunol Glen Unified	(10,268)	0	21,874	268,362	0	1,422,862	
Sub Total				(4,572,660)	0	13,211,679	209,955,445	0	700,712,348	

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-1

CDS CODE	01	10017	Object	8043	8044	8045			
				A-6	A-7	A-8	A-9	A-10	A-11
Grand Total				(4,574,385)	0	13,211,679	209,964,709	0	701,010,103

A-6 : Distribution of Prior Year Taxes

A-7 : Release of Prior Year Tax Impounds [E.C. 14240]

A-8 : Supplemental Taxes from Increased Assessment [Revenue and Tax Code 75.70-75.72]

A-9 : Educational Revenue Augmentation Fund

A-10 : Prior Year Restricted Monies [E.C. 2575(e)]

A-11 : Total

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-1

CDS CODE	01	10017	Object	8047	8047	8047		
				A-12	A-13	A-14	A-15	A-16 Explanation
ELEMENTARY								
61218			Mountain House Elementary	0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
Sub Total				0	0	0	0	0
UNIFIED								
61119			Alameda Unified	263,904	909,912	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61127			Albany City Unified	0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61143			Berkeley Unified	45,268	285,169	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61150			Castro Valley Unified	108,645	209,937	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
75093			Dublin Unified	0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61168			Emery Unified	595,123	2,595,932	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-1

CDS CODE	01	10017	Object	8047	8047	8047		
				A-12	A-13	A-14	A-15	A-16 Explanation
61176	Fremont Unified			0	0	0	0	secured revenues; A-8 is negative because the negative supplemental assessments exceeded the positive supplemental assessments.
61192	Hayward Unified			1,507,585	2,947,948	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
76760	Lammersville Joint Unified			0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61200	Livermore Valley Joint Unified			0	412,589	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61242	New Haven Unified			222,764	1,508,365	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61234	Newark Unified			57,922	82,823	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61259	Oakland Unified			5,156,158	8,128,116	0	0	0 A-6 is negative

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California Department of Education

Tax Software

2017-17.00

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-1

CDS CODE	01	10017	Object	8047	8047	8047		
				A-12	A-13	A-14	A-15	A-16 Explanation
61275	Piedmont City Unified			0	0	0	0	because the prior secured refunds exceeded the prior secured revenues. 0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
75101	Pleasanton Unified			0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61291	San Leandro Unified			294,154	1,390,626	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61309	San Lorenzo Unified			611,418	2,020,865	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
75119	Sunol Glen Unified			0	0	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
Sub Total				8,862,941	20,492,282	0	0	0

Taxes - District

County: Alameda

Fiscal Year: 2017-18

District: Alameda Co. Office of Education

P-1

CDS CODE	01	10017	Object	8047	8047	8047
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	A-12	A-13	A-14	A-15	A-16 Explanation
Grand Total	8,862,941	20,492,282	0	0	0

A-12 : Community Redevelopment Funds

A-13 : Redevelopment Property Tax Trust Fund Residual Distributions
[Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]

A-14 : Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]

A-15 : College Districts ERAF

A-16 : Excess ERAF

Explanation

CRITERIA AND STANDARDS REVIEW

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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	19,794.56	19,601.07		
Charter School		0.00		
Total ADA	19,794.56	19,601.07	-1.0%	Met
1st Subsequent Year (2018-19)				
District Regular	19,794.56	19,601.07		
Charter School				
Total ADA	19,794.56	19,601.07	-1.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	19,794.56	19,601.07		
Charter School				
Total ADA	19,794.56	19,601.07	-1.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2017-18)				
District Regular	20,771	20,435		
Charter School				
Total Enrollment	20,771	20,435	-1.6%	Met
1st Subsequent Year (2018-19)				
District Regular	20,771	20,435		
Charter School				
Total Enrollment	20,771	20,435	-1.6%	Met
2nd Subsequent Year (2019-20)				
District Regular	20,771	20,435		
Charter School				
Total Enrollment	20,771	20,435	-1.6%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	20,071	20,996	
Charter School			
Total ADA/Enrollment	20,071	20,996	95.6%
Second Prior Year (2015-16)			
District Regular	19,929	20,944	
Charter School			
Total ADA/Enrollment	19,929	20,944	95.2%
First Prior Year (2016-17)			
District Regular	19,795	20,771	
Charter School	0		
Total ADA/Enrollment	19,795	20,771	95.3%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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 AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	19,601	20,435		
Charter School	0			
Total ADA/Enrollment	19,601	20,435	95.9%	Met
1st Subsequent Year (2018-19)				
District Regular	19,601	20,435		
Charter School				
Total ADA/Enrollment	19,601	20,435	95.9%	Met
2nd Subsequent Year (2019-20)				
District Regular	19,601	20,435		
Charter School				
Total ADA/Enrollment	19,601	20,435	95.9%	Met

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

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

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

Explanation:
(required if NOT met)

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 budget adoption.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	201,706,969.00	200,274,218.00	-0.7%	Met
1st Subsequent Year (2018-19)	208,179,685.00	206,027,055.00	-1.0%	Met
2nd Subsequent Year (2019-20)	214,413,057.00	211,674,565.00	-1.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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)	125,855,256.61	141,954,054.03	88.7%
Second Prior Year (2015-16)	139,529,155.97	157,237,724.70	88.7%
First Prior Year (2016-17)	147,550,514.28	165,678,137.24	89.1%
	Historical Average Ratio:		88.8%

	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):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

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)	153,080,912.12	170,722,062.61	89.7%	Met
1st Subsequent Year (2018-19)	153,665,531.03	169,249,534.25	90.8%	Met
2nd Subsequent Year (2019-20)	158,268,319.03	174,620,814.25	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 budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2017-18)	17,283,416.88	17,903,564.75	3.6%	No
1st Subsequent Year (2018-19)	17,283,416.88	17,895,510.99	3.5%	No
2nd Subsequent Year (2019-20)	17,283,416.88	17,895,510.99	3.5%	No

Explanation:
(required if Yes)

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

Current Year (2017-18)	23,332,851.88	23,971,758.96	2.7%	No
1st Subsequent Year (2018-19)	20,462,721.88	21,172,181.90	3.5%	No
2nd Subsequent Year (2019-20)	20,462,721.88	21,172,181.90	3.5%	No

Explanation:
(required if Yes)

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

Current Year (2017-18)	18,856,075.93	19,818,641.04	5.1%	Yes
1st Subsequent Year (2018-19)	18,856,075.93	19,761,494.41	4.8%	No
2nd Subsequent Year (2019-20)	18,856,075.93	19,761,494.41	4.8%	No

Explanation:
(required if Yes)

Increase in Local Revenue at First Interim is due to insurance proceeds and employer's Excess STRS refunds received in unrestricted; and additional local grant funds in restricted as compared to Adopted Budget.

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

Current Year (2017-18)	7,292,800.31	8,692,268.22	19.2%	Yes
1st Subsequent Year (2018-19)	7,954,738.88	7,348,165.97	-7.6%	Yes
2nd Subsequent Year (2019-20)	7,954,738.55	7,816,657.97	-1.7%	No

Explanation:
(required if Yes)

Books and Supplies have increased primarily in Restricted in recognition of additional restricted revenue and carryover funds available. The reduction in 2018-19 is part of the Fiscal Solvency Plan adopted by the Board on 11/08/2017 which targets an \$800K reduction in Books & Supplies.

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

Current Year (2017-18)	30,163,851.92	32,693,415.39	8.4%	Yes
1st Subsequent Year (2018-19)	31,034,766.59	23,786,395.49	-23.4%	Yes
2nd Subsequent Year (2019-20)	30,836,670.86	23,357,134.49	-24.3%	Yes

Explanation:
(required if Yes)

Current Year: Services & Other Operating in Unrestricted decreased by \$400K as compared to Adopted; however, Services & Other Operating increased in Restricted as \$6 million in carryover was added to spend down and additional revenue was also added. In the subsequent years, that additional carryover is not available (as is customary all Restricted is budgeted to be fully spent) and Fiscal Solvency Plan adopted by the Board on 11-8-2017 targets a \$1.2 million reduction in Services & Other Operating Expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	59,472,344.69	61,693,964.75	3.7%	Met
1st Subsequent Year (2018-19)	56,602,214.69	58,829,187.30	3.9%	Met
2nd Subsequent Year (2019-20)	56,602,214.69	58,829,187.30	3.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	37,456,652.23	41,385,683.61	10.5%	Not Met
1st Subsequent Year (2018-19)	38,989,505.47	31,134,561.46	-20.1%	Not Met
2nd Subsequent Year (2019-20)	38,791,409.41	31,173,792.46	-19.6%	Not 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 MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Explanation:

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

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

Explanation:

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

Books and Supplies have increased primarily in Restricted in recognition of additional restricted revenue and carryover funds available. The reduction in 2018-19 is part of the Fiscal Solvency Plan adopted by the Board on 11/08/2017 which targets an \$800K reduction in Books & Supplies.

Explanation:

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

Current Year: Services & Other Operating in Unrestricted decreased by \$400K as compared to Adopted; however, Services & Other Operating increased in Restricted as \$6 million in carryover was added to spend down and additional revenue was also added. In the subsequent years, that additional carryover is not available (as is customary all Restricted is budgeted to be fully spent) and Fiscal Solvency Plan adopted by the Board on 11-8-2017 targets a \$1.2 million reduction in Services & Other Operating Expenditures.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,232,648.49	5,266,500.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		5,266,500.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.3%	3.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.1%	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)	(4,944,295.11)	170,857,062.61	2.9%	Not Met
1st Subsequent Year (2018-19)	416,292.80	169,384,534.25	N/A	Met
2nd Subsequent Year (2019-20)	692,522.80	174,755,814.25	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District's deficit spending in 2017-18 will be corrected in 2018-19 when the Fiscal Solvency Plan adopted by the Board on 11-8-2017 is implements. The components of the plan are reflected in the 2018-19 MYP.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2017-18)		8,182,655.06	Met
1st Subsequent Year (2018-19)		8,598,947.86	Met
2nd Subsequent Year (2019-20)		9,291,470.66	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2017-18)		19,382,295.35	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	19,601	19,601	19,601
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):

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	268,914,625.27	259,895,682.50	265,266,962.50
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	268,914,625.27	259,895,682.50	265,266,962.50
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,067,438.76	7,796,870.48	7,958,008.88
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)	8,067,438.76	7,796,870.48	7,958,008.88

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,068,655.06	8,484,947.86	9,177,470.66
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	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)	8,068,655.06	8,484,947.86	9,177,470.66
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.26%	3.46%
District's Reserve Standard (Section 10B, Line 7):	8,067,438.76	7,796,870.48	7,958,008.88
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Fund 11 will temporarily need to borrow from Fund 01 to meet cash flow needs.

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 budget adoption.

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(39,957,047.78)	(39,957,140.95)	0.0%	93.17	Met
1st Subsequent Year (2018-19)	(40,923,972.00)	(38,957,140.95)	-4.8%	(1,966,831.05)	Met
2nd Subsequent Year (2019-20)	(42,198,903.00)	(38,957,140.95)	-7.7%	(3,241,762.05)	Not Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	135,000.00	135,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	135,000.00	135,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	135,000.00	135,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

As part of the Fiscal Solvency Plan adopted by the Board on 11/08/2017, the Special Education Department will find ways to reduce the general fund contribution by \$1,000,000 in 2018-19 and sustain that reduction in 2019-20. Due to the increases in PERS and STRS that will impact the Special Education program costs, the reductions must actually be more than \$1,000,000 in each year in order to realize the \$1,000,000 reduction in contribution from Special Education, or alternatively, there is an anticipation of additional revenue from the State and/or Federal governments.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
72,250,967.00	72,250,967.00
72,250,967.00	72,250,967.00

Actuarial	Actuarial
Jun 30, 2015	Jun 30, 2015

3. OPEB Contributions

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

Current Year (2017-18)

1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7A)	First Interim
10,030,660.00	10,030,660.00
10,030,660.00	10,030,660.00
10,030,660.00	10,030,660.00

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

(Funds 01-70, objects 3701-3752)

Current Year (2017-18)

1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

3,817,653.46	3,824,649.60
3,817,653.46	3,824,649.60
3,817,653.46	3,824,649.60

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

Current Year (2017-18)

1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

3,400,000.00	3,300,000.00
3,400,000.00	3,300,000.00
3,400,000.00	3,300,000.00

- d. Number of retirees receiving OPEB benefits

Current Year (2017-18)

1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

410	410
415	415
420	420

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your 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)

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

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

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
0.00	0.00
0.00	0.00

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)

Budget Adoption (Form 01CS, Item S7B)	First Interim
3,473,756.00	3,454,380.91
4,473,259.00	3,454,380.91
4,473,259.00	3,454,380.91

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

3,473,756.00	3,354,380.91
4,473,259.00	3,454,380.91
4,473,259.00	3,454,380.91

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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	1,195.0	1,168.1	1,150.0	1,150.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

- 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?

Certificated (Non-management) - Other

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

S8B. Cost Analysis of 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 budget adoption?

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

Yes

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	741.2	720.8	714.0	714.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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)

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

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

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)

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)

Classified (Non-management) - Other

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

S8C. Cost Analysis of 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 budget adoption?

Yes

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	148.7	149.3	144.3	144.3

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

- 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)

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

Yes

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

No

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

Yes

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

No

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

Yes

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

Comments:
(optional)

A-5 Salary increase for 2017-18 was settled at 3.1% for all employees and is fully included in the current and subsequent years. A-9 The Chief Business Official Position has been formally vacant for over 1 year (since September 2016). Dr. Matt Wayne was appointed permanent Superintendent in June 2017.

End of School District First Interim Criteria and Standards Review

SUPPLEMENTAL SACS INFORMATION

- SACS Table of Contents
- Form CASH – General Fund Cash Flow
- Form ESMOE
- Form ICR (Indirect Cost Rate)
- Form SIAI – Interfund Activities
- SACS Technical Review Checks

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			30,832,917.94	17,392,396.91	17,462,367.29	20,829,659.57	10,192,671.37	4,874,191.00	34,660,965.45	17,305,171.99
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,426,804.00	5,783,412.00	16,726,333.00	10,410,141.00	10,410,141.00	16,756,713.75	10,702,324.99	9,133,859.96
Property Taxes	8020-8079		206,929.19	1,891,770.78	1,603,206.94	0.00	0.00	19,549,596.02	255,874.69	15,788,365.63
Miscellaneous Funds	8080-8099				(954,112.00)	(461,142.00)	(386,956.00)	(343,179.89)	103,399.02	(608,701.00)
Federal Revenue	8100-8299		111,569.53	528,071.43	1,644,609.65	1,121,534.01	1,079,877.11	1,931,957.43	646,699.15	304,360.60
Other State Revenue	8300-8599		8,561.00	8,561.00	669,330.50	817,826.85	3,012,775.44	1,810,338.68	2,087,183.76	14,185.27
Other Local Revenue	8600-8799		594,990.40	878,048.77	1,030,232.83	966,310.87	1,530,287.18	3,169,740.51	863,241.41	1,912,166.40
Interfund Transfers In	8910-8929					170.60				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			6,348,854.12	9,089,863.98	20,719,600.92	12,854,841.33	15,646,124.73	42,875,166.50	14,658,723.02	26,544,236.86
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,965,771.91	2,321,030.12	11,596,763.00	11,926,551.51	11,915,360.90	136,906.60	23,395,855.90	11,922,497.51
Classified Salaries	2000-2999		2,295,119.30	2,516,140.35	4,151,174.11	4,372,468.13	4,403,621.83	4,141,642.96	4,047,402.44	4,450,625.16
Employee Benefits	3000-3999		980,455.69	1,092,160.16	3,497,548.69	3,584,527.84	3,612,780.40	1,180,798.49	5,960,652.01	3,766,262.43
Books and Supplies	4000-4999		574,799.37	234,631.91	738,348.48	487,943.91	389,806.36	560,444.18	233,896.28	291,551.09
Services	5000-5999		389,886.10	803,940.77	1,302,790.90	3,876,761.84	2,321,562.00	2,529,223.07	2,790,798.28	2,884,146.01
Capital Outlay	6000-6599				77,748.49	6,177.09	5,054.00	58,797.98	0.00	934,221.75
Other Outgo	7000-7499		1,170.08	576,313.00	623,330.32	(95,638.51)	1,170.08	172,556.52	843,153.29	279,792.75
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,207,202.45	7,544,216.31	21,987,703.99	24,158,791.81	22,649,355.57	8,780,369.80	37,271,758.20	24,529,096.70
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	300,922.56	177,443.94		(63.55)			0.00		
Accounts Receivable	9200-9299	9,515,281.94	2,305,961.93	1,352,277.53	1,103,331.30	1,482,923.82	2,183.21	(73,574.47)	(6,006.29)	(13,473.82)
Due From Other Funds	9310	716,434.96	(254,000.00)	178,934.96	(51,000.00)	0.00	0.00	0.00	400,000.00	0.00
Stores	9320	14,570.99	0.00	3,152.40	7,503.69	(41,662.24)	3,898.88	3,200.00	2,500.00	10,200.00
Prepaid Expenditures	9330	383,815.57	(370,882.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00							
Deferred Outflows of Resources	9490									
SUBTOTAL		10,931,026.02	1,858,523.44	1,534,364.89	1,059,771.44	1,441,261.58	6,082.09	(70,374.47)	396,493.71	(3,273.82)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	21,274,803.58	15,300,745.28	2,331,572.47	(3,592,008.15)	771,792.43	(1,677,646.40)	(4,918,436.07)	4,296,529.78	(2,283,870.12)
Due To Other Funds	9610	675,824.94		675,824.94						
Current Loans	9640									
Unearned Revenues	9650	139,950.86	139,950.86							
Deferred Inflows of Resources	9690									
SUBTOTAL		22,090,579.38	15,440,696.14	3,007,397.41	(3,592,008.15)	771,792.43	(1,677,646.40)	(4,918,436.07)	4,296,529.78	(2,283,870.12)
Nonoperating										
Suspense Clearing	9910			(2,644.77)	(16,384.24)	(2,506.87)	1,021.98	(9,156,083.85)	9,157,277.79	18,125.56
TOTAL BALANCE SHEET ITEMS		(11,159,553.36)	(13,582,172.70)	(1,475,677.29)	4,635,395.35	666,962.28	1,684,750.47	(4,308,022.25)	5,257,241.72	2,298,721.86
E. NET INCREASE/DECREASE (B - C + D)			(13,440,521.03)	69,970.38	3,367,292.28	(10,636,988.20)	(5,318,480.37)	29,786,774.45	(17,355,793.46)	4,313,862.02
F. ENDING CASH (A + E)			17,392,396.91	17,462,367.29	20,829,659.57	10,192,671.37	4,874,191.00	34,660,965.45	17,305,171.99	21,619,034.01
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		21,619,034.01	17,076,806.54	22,933,100.78	15,786,704.08				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,755,232.07	9,133,859.96	9,133,859.96	16,289,994.33	760,289.00		136,422,965.02	136,422,965.00
Property Taxes	8020-8079	638,512.53	15,166,005.75	4,427,000.00	4,323,991.48			63,851,253.01	63,851,253.00
Miscellaneous Funds	8080-8099	(1,177,845.47)	(290,052.19)	(290,000.00)	(135,677.47)			(4,544,267.00)	(4,544,267.00)
Federal Revenue	8100-8299	2,075,384.63	617,986.15	865,328.12	389,149.82	6,587,037.12		17,903,564.75	17,903,564.75
Other State Revenue	8300-8599	1,034,105.34	1,378,834.19	18,477.84	736,149.09	12,375,430.01		23,971,758.97	23,971,758.96
Other Local Revenue	8600-8799	1,032,240.08	1,836,800.72	2,679,409.06	103,463.23	3,221,709.58		19,818,641.04	19,818,641.04
Interfund Transfers In	8910-8929				(170.60)			0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		19,357,629.18	27,843,434.58	16,834,074.98	21,706,899.88	22,944,465.71	0.00	257,423,915.79	257,423,915.75
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,861,295.67	11,813,836.94	12,036,772.40	11,676,046.67	772,262.48		123,340,951.61	123,340,951.61
Classified Salaries	2000-2999	4,274,423.84	4,274,155.50	4,416,058.75	3,274,378.13	1,049,658.05		47,666,868.55	47,666,868.55
Employee Benefits	3000-3999	3,490,768.71	3,597,206.04	3,669,678.62	3,378,135.07	10,666,347.33		48,477,321.48	48,477,321.48
Books and Supplies	4000-4999	627,329.25	466,971.05	600,691.38	323,657.84	3,162,197.12		8,692,268.22	8,692,268.22
Services	5000-5999	2,919,032.29	1,631,041.51	3,585,125.21	3,112,131.95	4,546,975.46		32,693,415.39	32,693,415.39
Capital Outlay	6000-6599	896,693.62	7,447.13	17,994.62	139,533.88	2,191,699.10		4,335,367.66	4,335,367.66
Other Outgo	7000-7499	194,262.29	559,076.86	282,141.74	136,103.94			3,573,432.36	3,573,432.36
Interfund Transfers Out	7600-7629				135,000.00			135,000.00	135,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		24,263,805.67	22,349,735.03	24,608,462.72	22,174,987.48	22,389,139.54	0.00	268,914,625.27	268,914,625.27
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00						177,380.39	
Accounts Receivable	9200-9299	(10,195.87)	0.00	0.00	(1,637.36)	(22,944,465.71)		(16,802,675.73)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		273,934.96	
Stores	9320	4,300.00	(600.00)	1,300.00	5,636.28			(570.99)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			(370,882.43)	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(5,895.87)	(600.00)	1,300.00	3,998.92	(22,944,465.71)	0.00	(16,722,813.80)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(371,103.05)	(371,103.05)	(623,732.67)	(4,052,277.40)	(22,389,139.54)		(17,578,676.49)	
Due To Other Funds	9610							675,824.94	
Current Loans	9640							0.00	
Unearned Revenues	9650							139,950.86	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(371,103.05)	(371,103.05)	(623,732.67)	(4,052,277.40)	(22,389,139.54)	0.00	(16,762,900.69)	
<u>Nonoperating</u>									
Suspense Clearing	9910	(1,258.16)	(7,908.36)	2,958.37	7,402.55			0.00	
TOTAL BALANCE SHEET ITEMS		363,949.02	362,594.69	627,991.04	4,063,678.87	(555,326.17)	0.00	40,086.89	
E. NET INCREASE/DECREASE (B - C + D)		(4,542,227.47)	5,856,294.24	(7,146,396.70)	3,595,591.27	0.00	0.00	(11,450,622.59)	(11,490,709.52)
F. ENDING CASH (A + E)		17,076,806.54	22,933,100.78	15,786,704.08	19,382,295.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,382,295.35	

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	268,914,625.27
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,161,504.26
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	17,639.76
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,335,367.66
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,085,695.30
4. Other Transfers Out	All	9200	7200-7299	3,397,851.00
5. Interfund Transfers Out	All	9300	7600-7629	135,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,017.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,977,570.72
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,971,872.77
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				243,747,423.06

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		19,601.07
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,435.41
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	233,950,063.52	11,893.54
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	233,950,063.52	11,893.54
B. Required effort (Line A.2 times 90%)	210,555,057.17	10,704.19
C. Current year expenditures (Line I.E and Line II.B)	243,747,423.06	12,435.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,805,019.07
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 209,346,431.63

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.73%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,761,046.40
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,289,468.74
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	62,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	2,200.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	836,478.70
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,951,193.84
9. Carry-Forward Adjustment (Part IV, Line F)	(500,672.19)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,450,521.65

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	153,773,755.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	34,043,405.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	19,712,077.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	758,606.23
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	17,639.76
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,124,474.24
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	47,597.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	358,642.36
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,589,223.82
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,283,798.45
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,618,942.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,205,380.05
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	249,533,542.38

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

5.19%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

4.99%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	12,951,193.84
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	896,312.66
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.75%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.75%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.75%) times Part III, Line B18); zero if positive	(500,672.19)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(500,672.19)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.99%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-250,336.10) is applied to the current year calculation and the remainder (\$-250,336.09) is deferred to one or more future years:	5.09%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-166,890.73) is applied to the current year calculation and the remainder (\$-333,781.46) is deferred to one or more future years:	5.12%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(500,672.19)

Approved indirect cost rate: 5.75%
Highest rate used in any program: 5.75%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,035,241.57	289,526.40	5.75%
01	3060	382,279.91	21,981.09	5.75%
01	3110	73,021.28	4,198.72	5.75%
01	3310	2,871,885.58	165,133.42	5.75%
01	3312	511,614.18	29,417.82	5.75%
01	3315	147,122.46	8,459.54	5.75%
01	3318	25,963.12	1,492.88	5.75%
01	3320	435,108.27	25,018.73	5.75%
01	3332	76,783.92	4,415.08	5.75%
01	3385	102,978.72	5,921.28	5.75%
01	3550	149,518.11	7,475.89	5.00%
01	4035	753,867.54	43,347.00	5.75%
01	4050	21,981.57	1,263.94	5.75%
01	4124	4,888,465.46	244,423.32	5.00%
01	4201	79,568.80	4,575.20	5.75%
01	4203	663,828.30	13,276.70	2.00%
01	5810	248,918.35	5,997.00	2.41%
01	6010	3,314,327.38	165,716.37	5.00%
01	6264	192,302.10	11,057.37	5.75%
01	7085	554,578.41	31,888.26	5.75%
01	7220	70,638.30	4,061.70	5.75%
01	7338	336,583.38	19,353.55	5.75%
01	8150	4,849,215.20	278,829.88	5.75%
01	9010	7,331,167.13	14,356.70	0.20%
11	5610	345,892.00	19,889.00	5.75%
11	6391	1,711,086.52	98,387.48	5.75%
11	9010	148,308.00	4,894.00	3.30%
12	5025	1,003,572.57	57,705.43	5.75%
12	6105	3,420,145.13	196,658.87	5.75%
13	5310	8,187,917.75	429,865.68	5.25%
13	5320	1,632,740.04	85,718.85	5.25%
13	5330	269,690.00	14,159.00	5.25%
13	5340	105,000.00	5,512.50	5.25%
13	9010	10,032.26	527.00	5.25%

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	(8,048.00)	0.00	(943,113.94)				
Other Sources/Uses Detail					0.00	135,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	2,048.00	0.00	152,966.61	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,000.00	0.00	254,364.30	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	535,783.03	0.00				
Other Sources/Uses Detail					135,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	8,048.00	(8,048.00)	943,113.94	(943,113.94)	135,000.00	135,000.00		

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First Interim
2017-18 Projected Totals
Technical Review Checks

Hayward Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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First Interim
2017-18 Actuals to Date
Technical Review Checks

Hayward Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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

Hayward Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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First Interim
2017-18 Original Budget
Technical Review Checks

Hayward Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

ADULT EDUCATION

FUND 11

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	534,263.22	534,263.22	0.00	961,374.00	427,110.78	79.9%
3) Other State Revenue		8300-8599	2,232,301.00	2,232,301.00	418,061.00	2,160,318.30	(71,982.70)	-3.2%
4) Other Local Revenue		8600-8799	259,460.76	259,460.76	45,862.80	322,662.76	63,202.00	24.4%
5) TOTAL, REVENUES			3,026,024.98	3,026,024.98	463,923.80	3,444,355.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	604,195.73	604,195.73	356,667.33	993,337.24	(389,141.51)	-64.4%
2) Classified Salaries		2000-2999	1,042,735.08	1,042,735.08	313,640.69	994,749.87	47,985.21	4.6%
3) Employee Benefits		3000-3999	459,669.09	459,669.09	155,200.84	525,093.47	(65,424.38)	-14.2%
4) Books and Supplies		4000-4999	85,436.47	85,436.47	27,261.27	110,999.79	(25,563.32)	-29.9%
5) Services and Other Operating Expenditures		5000-5999	674,995.00	674,995.00	231,357.67	659,618.08	15,376.92	2.3%
6) Capital Outlay		6000-6999	7,590.00	7,590.00	0.00	7,590.00	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	151,403.61	151,403.61	0.00	152,966.61	(1,563.00)	-1.0%
9) TOTAL, EXPENDITURES			3,026,024.98	3,026,024.98	1,084,127.80	3,444,355.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(620,204.00)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(620,204.00)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
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%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	534,263.22	534,263.22	0.00	961,374.00	427,110.78	79.9%
TOTAL, FEDERAL REVENUE			534,263.22	534,263.22	0.00	961,374.00	427,110.78	79.9%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	378,529.00	378,529.00	116,487.00	306,546.30	(71,982.70)	-19.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Block Grant Program	6391	8590	1,809,474.00	1,809,474.00	301,574.00	1,809,474.00	0.00	0.0%
All Other State Revenue	All Other	8590	44,298.00	44,298.00	0.00	44,298.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,232,301.00	2,232,301.00	418,061.00	2,160,318.30	(71,982.70)	-3.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	329.38	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	113,905.00	113,905.00	35,126.22	113,905.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	145,555.76	145,555.76	10,407.20	208,757.76	63,202.00	43.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			259,460.76	259,460.76	45,862.80	322,662.76	63,202.00	24.4%
TOTAL, REVENUES			3,026,024.98	3,026,024.98	463,923.80	3,444,355.06		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	292,491.33	292,491.33	170,240.60	719,455.49	(426,964.16)	-146.0%
Certificated Pupil Support Salaries		1200	13,000.00	13,000.00	17,615.79	23,491.71	(10,491.71)	-80.7%
Certificated Supervisors' and Administrators' Salaries		1300	56,371.60	56,371.60	21,999.87	61,686.24	(5,314.64)	-9.4%
Other Certificated Salaries		1900	242,332.80	242,332.80	146,811.07	188,703.80	53,629.00	22.1%
TOTAL, CERTIFICATED SALARIES			604,195.73	604,195.73	356,667.33	993,337.24	(389,141.51)	-64.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	98,254.54	98,254.54	25,695.73	111,959.62	(13,705.08)	-13.9%
Classified Support Salaries		2200	498,012.54	498,012.54	152,168.25	459,980.93	38,051.61	7.6%
Classified Supervisors' and Administrators' Salaries		2300	79,792.32	79,792.32	27,411.76	82,235.28	(2,442.96)	-3.1%
Clerical, Technical and Office Salaries		2400	360,675.68	360,675.68	102,529.95	332,569.04	28,106.64	7.8%
Other Classified Salaries		2900	6,000.00	6,000.00	5,835.00	8,025.00	(2,025.00)	-33.8%
TOTAL, CLASSIFIED SALARIES			1,042,735.08	1,042,735.08	313,640.69	994,749.87	47,985.21	4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	119,607.04	119,607.04	43,924.47	181,164.41	(61,557.37)	-51.5%
PERS		3201-3202	162,283.63	162,283.63	50,001.37	154,621.64	7,661.99	4.7%
OASDI/Medicare/Alternative		3301-3302	88,695.30	88,695.30	30,326.94	91,417.17	(2,721.87)	-3.1%
Health and Welfare Benefits		3401-3402	20,140.62	20,140.62	5,450.81	19,205.51	935.11	4.6%
Unemployment Insurance		3501-3502	815.55	815.55	337.24	995.52	(179.97)	-22.1%
Workers' Compensation		3601-3602	33,027.75	33,027.75	13,719.05	40,391.61	(7,363.86)	-22.3%
OPEB, Allocated		3701-3702	22,249.83	22,249.83	9,054.49	27,124.11	(4,874.28)	-21.9%
OPEB, Active Employees		3751-3752	12,849.37	12,849.37	2,386.47	10,173.50	2,675.87	20.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			459,669.09	459,669.09	155,200.84	525,093.47	(65,424.38)	-14.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	82,336.47	82,336.47	27,261.27	107,899.79	(25,563.32)	-31.0%
Noncapitalized Equipment		4400	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			85,436.47	85,436.47	27,261.27	110,999.79	(25,563.32)	-29.9%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,850.00	15,850.00	1,333.23	15,850.00	0.00	0.0%
Dues and Memberships		5300	2,145.00	2,145.00	1,740.00	2,323.87	(178.87)	-8.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	216,200.00	216,200.00	90,849.33	212,196.29	4,003.71	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,100.00	4,100.00	5,055.10	5,460.00	(1,360.00)	-33.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	2,000.00	1,967.08	2,048.00	(48.00)	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	423,350.00	423,350.00	124,602.52	408,889.92	14,460.08	3.4%
Communications		5900	11,350.00	11,350.00	5,810.41	12,850.00	(1,500.00)	-13.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			674,995.00	674,995.00	231,357.67	659,618.08	15,376.92	2.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,590.00	7,590.00	0.00	7,590.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,590.00	7,590.00	0.00	7,590.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	151,403.61	151,403.61	0.00	152,966.61	(1,563.00)	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			151,403.61	151,403.61	0.00	152,966.61	(1,563.00)	-1.0%
TOTAL, EXPENDITURES			3,026,024.98	3,026,024.98	1,084,127.80	3,444,355.06		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c + d + e)								
			0.00	0.00	0.00	0.00		

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

FUND 12

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	965,474.85	965,474.85	382,528.00	1,039,278.00	73,803.15	7.6%
3) Other State Revenue		8300-8599	3,302,368.70	3,302,368.70	1,065,315.00	3,722,203.00	419,834.30	12.7%
4) Other Local Revenue		8600-8799	22,000.00	22,000.00	740.42	22,000.00	0.00	0.0%
5) TOTAL REVENUES			4,289,843.55	4,289,843.55	1,448,583.42	4,783,481.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,328,980.01	1,328,980.01	360,355.72	1,474,899.92	(145,919.91)	-11.0%
2) Classified Salaries		2000-2999	1,119,390.55	1,119,390.55	302,302.51	1,145,930.66	(26,540.11)	-2.4%
3) Employee Benefits		3000-3999	747,545.24	747,545.24	160,337.72	740,698.70	6,846.54	0.9%
4) Books and Supplies		4000-4999	22,600.00	22,600.00	4,770.44	457,081.75	(434,481.75)	-1922.5%
5) Services and Other Operating Expenditures		5000-5999	843,804.26	843,804.26	212,701.31	800,330.97	43,473.29	5.2%
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	227,523.49	227,523.49	38,488.18	254,364.30	(26,840.81)	-11.8%
9) TOTAL EXPENDITURES			4,289,843.55	4,289,843.55	1,078,955.88	4,873,306.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	369,627.54	(89,825.30)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	369,627.54	(89,825.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	121,771.30	121,771.30		121,771.30	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)			121,771.30	121,771.30		121,771.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,771.30	121,771.30		121,771.30		
2) Ending Balance, June 30 (E + F1e)			121,771.30	121,771.30		31,946.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	121,771.30	121,771.30		31,946.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	965,474.85	965,474.85	382,528.00	1,039,278.00	73,803.15	7.6%
TOTAL, FEDERAL REVENUE			965,474.85	965,474.85	382,528.00	1,039,278.00	73,803.15	7.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,196,969.70	3,196,969.70	1,065,315.00	3,616,804.00	419,834.30	13.1%
All Other State Revenue	All Other	8590	105,399.00	105,399.00	0.00	105,399.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,302,368.70	3,302,368.70	1,065,315.00	3,722,203.00	419,834.30	12.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	740.42	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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		9799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,000.00	22,000.00	740.42	22,000.00	0.00	0.0%
TOTAL, REVENUES			4,289,843.55	4,289,843.55	1,448,583.42	4,783,481.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,070,699.04	1,070,699.04	289,539.58	1,216,361.22	(145,662.18)	-13.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	258,280.97	258,280.97	70,816.14	258,538.70	(257.73)	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,328,980.01	1,328,980.01	360,355.72	1,474,899.92	(145,919.91)	-11.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	805,730.11	805,730.11	189,456.89	816,306.84	(10,576.73)	-1.3%
Classified Support Salaries		2200	95,212.98	95,212.98	30,748.59	81,712.59	13,500.39	14.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	218,447.46	218,447.46	75,877.82	223,408.10	(4,960.64)	-2.3%
Other Classified Salaries		2900	0.00	0.00	6,219.21	24,503.13	(24,503.13)	New
TOTAL, CLASSIFIED SALARIES			1,119,390.55	1,119,390.55	302,302.51	1,145,930.66	(26,540.11)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	290,141.96	290,141.96	45,497.99	298,639.74	(8,497.78)	-2.9%
PERS		3201-3202	195,111.09	195,111.09	50,503.65	187,858.63	7,252.46	3.7%
OASDI/Medicare/Alternative		3301-3302	114,668.55	114,668.55	29,375.29	111,428.70	3,239.85	2.8%
Health and Welfare Benefits		3401-3402	34,562.85	34,562.85	7,024.30	26,791.94	7,770.91	22.5%
Unemployment Insurance		3501-3502	1,268.27	1,268.27	331.42	1,310.46	(42.19)	-3.3%
Workers' Compensation		3601-3602	51,517.12	51,517.12	13,458.73	53,229.29	(1,712.17)	-3.3%
OPEB, Allocated		3701-3702	34,243.27	34,243.27	8,945.92	35,444.51	(1,201.24)	-3.5%
OPEB, Active Employees		3751-3752	26,032.13	26,032.13	5,200.42	25,995.43	36.70	0.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			747,545.24	747,545.24	160,337.72	740,698.70	6,846.54	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	2,000.00	194.00	2,000.00	0.00	0.0%
Materials and Supplies		4300	15,800.00	15,800.00	4,576.44	450,281.75	(434,481.75)	-2749.9%
Noncapitalized Equipment		4400	4,800.00	4,800.00	0.00	4,800.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,600.00	22,600.00	4,770.44	457,081.75	(434,481.75)	-1922.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	824.74	16,000.00	(1,000.00)	-6.7%
Dues and Memberships		5300	3,000.00	3,000.00	600.00	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	58,200.00	58,200.00	18,103.16	43,200.00	15,000.00	25.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,900.00	1,900.00	1,816.63	1,900.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	762,804.26	762,804.26	190,677.31	733,359.46	29,444.80	3.9%
Communications		5900	1,900.00	1,900.00	679.47	1,871.51	28.49	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			843,804.26	843,804.26	212,701.31	800,330.97	43,473.29	5.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	227,523.49	227,523.49	38,488.18	254,364.30	(26,840.81)	-11.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			227,523.49	227,523.49	38,488.18	254,364.30	(26,840.81)	-11.8%
TOTAL, EXPENDITURES			4,289,843.55	4,289,843.55	1,078,955.88	4,873,306.30		

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

Resource	Description	2017/18
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	31,946.00
Total, Restricted Balance		31,946.00

CAFETERIA SPECIAL
REVENUE
FUND 13

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,006,050.00	8,006,050.00	2,154,510.17	8,006,050.00	0.00	0.0%
3) Other State Revenue		8300-8599	491,000.00	491,000.00	137,412.60	498,612.12	7,612.12	1.6%
4) Other Local Revenue		8600-8799	532,500.00	532,500.00	146,401.11	532,500.00	0.00	0.0%
5) TOTAL, REVENUES			9,029,550.00	9,029,550.00	2,438,323.88	9,037,162.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,336,257.24	4,336,257.24	1,006,691.51	4,394,203.30	(57,946.06)	-1.3%
3) Employee Benefits		3000-3999	1,213,182.50	1,213,182.50	260,238.60	1,144,682.96	68,499.54	5.6%
4) Books and Supplies		4000-4999	3,607,000.00	3,607,000.00	679,409.43	4,333,969.79	(726,969.79)	-20.2%
5) Services and Other Operating Expenditures		5000-5999	309,200.00	309,200.00	46,050.35	332,524.00	(23,324.00)	-7.5%
6) Capital Outlay		6000-6999	0.00	0.00	17,871.81	267,871.81	(267,871.81)	New
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	497,865.42	497,865.42	0.00	535,783.03	(37,917.61)	-7.6%
9) TOTAL, EXPENDITURES			9,963,505.16	9,963,505.16	2,010,261.70	11,009,034.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(933,955.16)	(933,955.16)	428,062.18	(1,971,872.77)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	170.60	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			135,000.00	135,000.00	(170.60)	135,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(798,955.16)	(798,955.16)	427,891.58	(1,836,872.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,641,727.70	5,641,727.70		5,641,727.70	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)			5,641,727.70	5,641,727.70		5,641,727.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,641,727.70	5,641,727.70		5,641,727.70		
2) Ending Balance, June 30 (E + F1e)			4,842,772.54	4,842,772.54		3,804,854.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,250.00	2,250.00		2,250.00		
Stores		9712	85,000.00	85,000.00		85,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,755,522.54	4,755,522.54		3,717,604.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	8,006,050.00	8,006,050.00	2,154,510.17	8,006,050.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,006,050.00	8,006,050.00	2,154,510.17	8,006,050.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	491,000.00	491,000.00	137,412.60	498,612.12	7,612.12	1.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			491,000.00	491,000.00	137,412.60	498,612.12	7,612.12	1.6%
OTHER LOCAL REVENUE								
Sales:								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	495,500.00	495,500.00	141,097.55	495,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	21,000.00	21,000.00	3,272.98	21,000.00	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	16,000.00	16,000.00	2,030.58	16,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			532,500.00	532,500.00	146,401.11	532,500.00	0.00	0.0%
TOTAL, REVENUES			9,029,550.00	9,029,550.00	2,438,323.88	9,037,162.12		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,469,118.50	3,469,118.50	753,554.49	3,515,037.17	(45,918.67)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	652,854.64	652,854.64	186,772.04	652,679.36	175.28	0.0%
Clerical, Technical and Office Salaries		2400	214,284.10	214,284.10	66,364.98	226,486.77	(12,202.67)	-5.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,336,257.24	4,336,257.24	1,006,691.51	4,394,203.30	(57,946.06)	-1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	636,189.18	636,189.18	133,831.00	580,489.13	55,700.05	8.8%
OASDI/Medicare/Alternative		3301-3302	311,313.15	311,313.15	72,231.04	311,627.83	(314.68)	-0.1%
Health and Welfare Benefits		3401-3402	72,579.85	72,579.85	11,349.13	61,845.24	10,734.61	14.8%
Unemployment Insurance		3501-3502	2,048.07	2,048.07	503.61	2,064.54	(16.47)	-0.8%
Workers' Compensation		3601-3602	84,302.23	84,302.23	20,445.96	84,961.45	(659.22)	-0.8%
OPEB, Allocated		3701-3702	54,192.35	54,192.35	13,590.39	55,432.39	(1,240.04)	-2.3%
OPEB, Active Employees		3751-3752	52,557.67	52,557.67	8,287.47	48,262.38	4,295.29	8.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,213,182.50	1,213,182.50	260,238.60	1,144,682.96	68,499.54	5.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	432,600.00	432,600.00	72,538.58	555,152.02	(122,552.02)	-28.3%
Noncapitalized Equipment		4400	70,200.00	70,200.00	6,404.04	320,200.00	(250,000.00)	-356.1%
Food		4700	3,104,200.00	3,104,200.00	600,466.81	3,458,617.77	(354,417.77)	-11.4%
TOTAL, BOOKS AND SUPPLIES			3,607,000.00	3,607,000.00	679,409.43	4,333,969.79	(726,969.79)	-20.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,500.00	10,500.00	5,850.65	15,500.00	(5,000.00)	-47.6%
Dues and Memberships		5300	1,200.00	1,200.00	244.00	1,672.00	(472.00)	-39.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	500.00	0.00	500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	148,300.00	148,300.00	17,172.72	156,152.00	(7,852.00)	-5.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	799.50	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	133,400.00	133,400.00	21,341.20	143,400.00	(10,000.00)	-7.5%
Communications		5900	10,300.00	10,300.00	642.28	10,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			309,200.00	309,200.00	46,050.35	332,524.00	(23,324.00)	-7.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	17,871.81	267,871.81	(267,871.81)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	17,871.81	267,871.81	(267,871.81)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	497,865.42	497,865.42	0.00	535,783.03	(37,917.61)	-7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			497,865.42	497,865.42	0.00	535,783.03	(37,917.61)	-7.6%
TOTAL, EXPENDITURES			9,963,505.16	9,963,505.16	2,010,261.70	11,009,034.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	170.60	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	170.60	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			135,000.00	135,000.00	(170.60)	135,000.00		

Resource	Description	2017/18
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,039,256.30
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1,443,562.53
5330	Child Nutrition: Summer Food Service Program Operations	1,200,924.33
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	14,272.20
9010	Other Restricted Local	19,589.57
Total, Restricted Balance		3,717,604.93

BUILDING FUND 21

- Measure I
- Measure L

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	302,616.71	302,616.71	103,432.97	103,432.97	(199,183.74)	-65.8%
5) TOTAL, REVENUES			302,616.71	302,616.71	103,432.97	103,432.97		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	238,208.99	238,208.99	65,307.95	268,888.67	(30,679.68)	-12.9%
3) Employee Benefits		3000-3999	64,407.72	64,407.72	14,317.03	69,899.59	(5,491.87)	-8.5%
4) Books and Supplies		4000-4999	0.00	0.00	31,531.59	353,672.08	(353,672.08)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	10,622.50	49,132.65	(49,132.65)	New
6) Capital Outlay		6000-6999	164,000,000.00	164,000,000.00	8,060,261.26	205,075,009.75	(41,075,009.75)	-25.0%
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			164,302,616.71	164,302,616.71	8,182,040.33	205,816,602.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(164,000,000.00)	(164,000,000.00)	(8,078,607.36)	(205,713,169.77)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(164,000,000.00)	(164,000,000.00)	(8,078,607.36)	(205,713,169.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	205,713,169.77	205,713,169.77		205,713,169.77	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)			205,713,169.77	205,713,169.77		205,713,169.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,713,169.77	205,713,169.77		205,713,169.77		
2) Ending Balance, June 30 (E + F1e)			41,713,169.77	41,713,169.77		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	41,713,169.77	41,713,169.77		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	302,616.71	302,616.71	103,432.97	103,432.97	(199,183.74)	-65.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			302,616.71	302,616.71	103,432.97	103,432.97	(199,183.74)	-65.8%
TOTAL, REVENUES			302,616.71	302,616.71	103,432.97	103,432.97		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	166,243.98	166,243.98	45,085.93	209,286.97	(43,042.99)	-25.9%
Clerical, Technical and Office Salaries		2400	71,965.01	71,965.01	20,222.02	59,601.70	12,363.31	17.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			238,208.99	238,208.99	65,307.95	268,888.67	(30,679.68)	-12.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	36,996.21	36,996.21	6,569.70	38,168.22	(1,172.01)	-3.2%
OASDI/Medicare/Alternative		3301-3302	15,802.24	15,802.24	4,965.44	19,408.62	(3,606.38)	-22.8%
Health and Welfare Benefits		3401-3402	1,988.72	1,988.72	461.16	2,059.04	(70.32)	-3.5%
Unemployment Insurance		3501-3502	119.11	119.11	32.65	134.62	(15.51)	-13.0%
Workers' Compensation		3601-3602	4,838.02	4,838.02	1,326.44	5,460.65	(622.63)	-12.9%
OPEB, Allocated		3701-3702	3,215.82	3,215.82	797.14	3,187.94	27.88	0.9%
OPEB, Active Employees		3751-3752	1,447.60	1,447.60	164.50	1,480.50	(32.90)	-2.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			64,407.72	64,407.72	14,317.03	69,899.59	(5,491.87)	-8.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	74,249.86	(74,249.86)	New
Noncapitalized Equipment		4400	0.00	0.00	31,531.59	279,422.22	(279,422.22)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	31,531.59	353,672.08	(353,672.08)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	4,000.00	(4,000.00)	New
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	10,622.50	45,132.65	(45,132.65)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	10,622.50	49,132.65	(49,132.65)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	2,324,157.73	(2,324,157.73)	New
Buildings and Improvements of Buildings		6200	164,000,000.00	164,000,000.00	8,026,754.10	200,420,117.32	(36,420,117.32)	-22.2%
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	33,507.16	2,330,734.70	(2,330,734.70)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			164,000,000.00	164,000,000.00	8,060,261.26	205,075,009.75	(41,075,009.75)	-25.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			164,302,616.71	164,302,616.71	8,182,040.33	205,816,602.74		

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

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

CAPITAL FACILITIES

FUND 25

- Developer Fees
- Certificates of Participation Payments

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,214,553.76	1,214,553.76	198,877.07	534,553.76	(680,000.00)	-56.0%
5) TOTAL, REVENUES			1,214,553.76	1,214,553.76	198,877.07	534,553.76		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	1,714,123.29	(1,714,123.29)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,214,553.76	1,214,553.76	254,776.89	1,234,553.76	(20,000.00)	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,214,553.76	1,214,553.76	254,776.89	2,948,677.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(55,899.82)	(2,414,123.29)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(55,899.82)	(2,414,123.29)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,414,123.29	2,414,123.29		2,414,123.29	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)			2,414,123.29	2,414,123.29		2,414,123.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,414,123.29	2,414,123.29		2,414,123.29		
2) Ending Balance, June 30 (E + F1e)			2,414,123.29	2,414,123.29		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,414,123.29	2,414,123.29		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,219.77	40,000.00	40,000.00	New
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	1,214,553.76	1,214,553.76	196,657.30	494,553.76	(720,000.00)	-59.3%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,214,553.76	1,214,553.76	198,877.07	534,553.76	(680,000.00)	-56.0%
TOTAL, REVENUES			1,214,553.76	1,214,553.76	198,877.07	534,553.76		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	1,714,123.29	(1,714,123.29)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	1,714,123.29	(1,714,123.29)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	509,553.76	509,553.76	254,776.89	509,553.76	0.00	0.0%
Other Debt Service - Principal		7439	705,000.00	705,000.00	0.00	725,000.00	(20,000.00)	-2.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,214,553.76	1,214,553.76	254,776.89	1,234,553.76	(20,000.00)	-1.6%
TOTAL EXPENDITURES			1,214,553.76	1,214,553.76	254,776.89	2,948,677.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

**SPECIAL RESERVE
FOR
CAPITAL OUTLAY
FUND 40**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	499,381.00	499,381.00	499,381.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	2,921.21	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	502,302.21	499,381.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	38,784.70	1,029,568.52	(1,029,568.52)	New
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	38,784.70	1,029,568.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	463,517.51	(530,187.52)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	463,517.51	(530,187.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	530,187.52	530,187.52		530,187.52	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)			530,187.52	530,187.52		530,187.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			530,187.52	530,187.52		530,187.52		
2) Ending Balance, June 30 (E + F1e)			530,187.52	530,187.52		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	530,187.52	530,187.52		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	499,381.00	499,381.00	499,381.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	499,381.00	499,381.00	499,381.00	New
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,921.21	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,921.21	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	502,302.21	499,381.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	406,871.80	(406,871.80)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	499,381.00	(499,381.00)	New
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	38,784.70	123,315.72	(123,315.72)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	38,784.70	1,029,568.52	(1,029,568.52)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	38,784.70	1,029,568.52		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Resource	Description	2017/18
		Projected Year Totals
6225	Emergency Repair Program, Williams Case	0.00
9010	Other Restricted Local	0.00
Total, Restricted Balance		0.00

BOND INTEREST AND REDEMPTION FUND 51

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,012,516.00	2,012,516.00	1,006,258.19	2,012,516.00	0.00	0.0%
3) Other State Revenue		8300-8599	147,400.00	147,400.00	0.00	150,200.00	2,800.00	1.9%
4) Other Local Revenue		8600-8799	24,506,184.00	24,506,184.00	1,156,211.12	17,802,045.58	(6,704,138.42)	-27.4%
5) TOTAL REVENUES			26,666,100.00	26,666,100.00	2,162,469.31	19,964,761.58		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,666,100.00	26,666,100.00	15,199,521.25	26,667,099.44	(999.44)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			26,666,100.00	26,666,100.00	15,199,521.25	26,667,099.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(13,037,051.94)	(6,702,337.86)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(13,037,051.94)	(6,702,337.86)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,168,121.61	23,168,121.61		23,168,121.61	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)			23,168,121.61	23,168,121.61		23,168,121.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,168,121.61	23,168,121.61		23,168,121.61		
2) Ending Balance, June 30 (E + F1e)			23,168,121.61	23,168,121.61		16,465,783.75		
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	23,168,121.61	23,168,121.61		16,465,783.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	2,012,516.00	2,012,516.00	1,006,258.19	2,012,516.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,012,516.00	2,012,516.00	1,006,258.19	2,012,516.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	147,400.00	147,400.00	0.00	150,200.00	2,800.00	1.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			147,400.00	147,400.00	0.00	150,200.00	2,800.00	1.9%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	22,861,784.00	22,861,784.00	165,421.18	16,064,345.58	(6,797,438.42)	-29.7%
Unsecured Roll		8612	952,100.00	952,100.00	857,683.73	957,500.00	5,400.00	0.6%
Prior Years' Taxes		8613	93,000.00	93,000.00	51,889.70	80,600.00	(12,400.00)	-13.3%
Supplemental Taxes		8614	541,900.00	541,900.00	68,396.56	593,000.00	51,100.00	9.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	57,400.00	57,400.00	12,819.95	106,600.00	49,200.00	85.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,506,184.00	24,506,184.00	1,156,211.12	17,802,045.58	(6,704,138.42)	-27.4%
TOTAL, REVENUES			26,666,100.00	26,666,100.00	2,162,469.31	19,964,761.58		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	6,658,700.00	6,658,700.00	6,658,600.30	6,658,600.30	99.70	0.0%
Bond Interest and Other Service Charges		7434	20,007,400.00	20,007,400.00	8,540,920.95	20,008,499.14	(1,099.14)	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,666,100.00	26,666,100.00	15,199,521.25	26,667,099.44	(999.44)	0.0%
TOTAL, EXPENDITURES			26,666,100.00	26,666,100.00	15,199,521.25	26,667,099.44		

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

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	16,465,783.75
Total, Restricted Balance		16,465,783.75

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Appendix

Glossary of Common School Finance Terms

Ad valorem taxes—Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

Apportionment—State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency's prior year's state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriation bill—A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Assembly Bill (AB) 1200—Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

Assessed valuation (also, assessed value)—The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.

Attendance reports—Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Average daily attendance (ADA)—There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998-99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (see “attendance reports”).

Base grant—The base grant (along with the supplemental and concentration grants) replaces previously existing K-12 revenue limits and approximately 40 state-funded restricted programs. The base grant varies based on grade span (K-3, 4-6, 7-8, 9-12).

Basic aid—The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003-04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. Education Code Section 41975). “Basic aid school districts” are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

Categorical aid—Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education or special programs, such as child nutrition. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

CALPADS—The California Longitudinal Pupil Achievement Data System, which is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

CalPERS—California Public Employees’ Retirement System. State law requires that classified employees and their employer contribute to this retirement fund.

CalSTRS—California State Teachers’ Retirement System. State law requires that certificated employees, their employer, and the state contribute to this pension fund.

CBEDS—California Basic Education Data System. The statewide system of collecting classified staffing, graduation requirements, and technology data from all school districts on an “Information Day” each October.

Certificated personnel—School employees who hold positions for which a credential is required by the state—teachers, librarians, counselors, and most administrators.

Classified personnel—School employees who hold positions that do not require a credential—instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class size penalties—The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in LCFF income.) See Education Code Sections 41376 and 41378.

Concentration grant—The concentration grant (along with the supplemental and base grants) replaces previously existing K-12 revenue limits and most restricted programs. For targeted students (English learners, free and reduced-price meal recipients, or foster youth unduplicated counts) exceeding 55% of a local educational agency's enrollment, the concentration grant will provide an additional 50% of the adjusted base grant.

Consumer Price Index (CPI)—A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Contribution—The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district's General Fund for support. This occurs in most districts and county offices that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-living adjustment (COLA)—An increase in funding for government programs, including the LCFF target calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments—a government price index. See Education Code Section 42238.1.

Criteria and Standards—Local district budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards that school districts, county offices of education, and state officials use to monitor district fiscal solvency and accountability. See Education Code Sections 33127 et seq.

Declining Enrollment Adjustment—A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current year or prior year ADA. See Education Code Section 42238.5.

Deficit Factor—When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Education Protection Account (EPA)—The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Funds collected from the increased taxes are deposited into the EPA, which is then issued to local educational agencies as a replacement for the state aid portion of the LCFF.

Education Revenue Augmentation Fund (ERAF)—The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K-14 school agencies.

Free Appropriate Public Education (FAPE)—An educational right of children with disabilities in the United States that is guaranteed by the Rehabilitation Act of 1973 and the Individuals with Disabilities Education Act (IDEA).

Forest Reserve Funds—25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

Free and Reduced-Price Meals (FRPM)—Any student who meets the federal income eligibility criteria or is deemed to be categorically eligible for free and reduced-price meals under the National School Lunch Program (NSLP) will be counted as FRPM eligible.

Full-time equivalent (FTE)—The ratio of time expended in a part-time position to that of a full-time position.

Gann Limit—A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (ref. Article XIII B of the California Constitution). Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called "Appropriation Limits," these limits are commonly called "Gann Limits" after Paul Gann, the author of Proposition 4.

Gap funding—The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

Grade span adjustments (GSA)—Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reducing class sizes in grades Transitional Kindergarten-3 and a 2.6% GSA for career-technical education that applies to grades 9-12.

Hold harmless—A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator—See "cost-of-living adjustment".

Individuals with Disabilities Education Act of 2004 (IDEA)—(Formerly PL94-142) states must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute. Title 20 United States Code Section 1400 et seq.

Local Control Funding Formula (LCFF)—The LCFF, which replaced revenue limits and most categorical programs starting in 2013-14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK-3 and for career-technical education at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is free and reduced-price meal (FRPM) eligible, English learners, and foster youth, unduplicated. Each local agency's entitlement is determined from the prior year funding level, current year ADA and unduplicated counts, and the state's appropriation for LCFF.

Local Control and Accountability Plan (LCAP)—Under the new LCFF, districts, county offices of education, and charter schools are required to create a three-year LCAP, which will describe how state priorities identified in Education Code Section 52060(d) and local priorities will be met by the annual goals to address them. The State Board of Education is required to create evaluation standards to assist with identifying and analyzing strengths, weaknesses, areas of improvement, technical assistance needs, and intervention needs.

Local General Fund contribution—The expenditure of general purpose funds in support of a restricted program, such as special education or routine restricted maintenance.

Maintenance Factor—See “Proposition 98”.

Mandate Block Grant (MBG)—In 2012-13, the MBG program was established for local educational agencies (LEAs) (county offices of education, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for most mandated activities (specified in Government Code Section 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for which reimbursements have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-average daily attendance rate.

Mandated costs—School district expenses that occur because of federal or state laws, decisions of state or federal courts, and/or federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court, or an initiative do not need to be reimbursed by the state. See Senate Bill (SB) 90, 1977, and also Proposition 4, 1979.

Miscellaneous funds—Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.

Necessary Small School—An elementary school with 96 or fewer or high school with 286 or fewer ADA that meets the standards of being “necessary.” See Education Code Sections 42280 et seq.

Parcel tax—A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See Government Code Section 50079, et al.

Permissive override tax—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PL81-874—A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL874.”

PL94-142—Federal law that mandates a free appropriate public education (FAPE) for all disabled children. Also known as IDEA, the Individuals with Disabilities Education Act.

Prior year's taxes—Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

Proposition 13—An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

Proposition 98—An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called "Test 1" and "Test 2" unless an alternative formula, known as "Test 3," applies.

- "Test 1" originally provided that K-14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87.
- "Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.
- "Test 3" only applies in years in which the annual percentage change in per capita state General Fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e., the change in per capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111/1990) applies only if the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a "maintenance factor" is initially set equal to the amount of that year's funding reduction due to "Test 3" or suspension, and this amount grows each year by statewide ADA growth and the "Test 2" inflation factor. In subsequent years when state taxes per capita grow faster than personal income per capita, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

Public Employees' Retirement System—Provides retirement benefits funded through school employer and classified employee member contributions in addition to earnings from

investments; may also provide health benefits for contracting school employer's employees and annuitants.

Reserves—Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

ROC/P—Regional Occupational Center or Program. A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

Secured roll—That portion of the assessed value that is stationary, i.e., land and buildings. See also "unsecured roll". The secured roll averages about 90% of the taxable property in a district.

Senate Bill (SB) 90—Reference to either:

1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and property tax income by that year's ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.
2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

SB 813—Reference to SB 813/1983 that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Serrano Decision—In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano* as a legal issue.

State School Fund—Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K-12 education and Section B is for community college education.

Subventions—The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset—The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

Supplemental grant—Created under the Local Control Funding Formula, the supplemental grant (along with the concentration and base grants) replaces previously existing K-12 revenue limits and most restricted programs. The supplemental grant adds 20% of the adjusted base grant for targeted disadvantaged students (English learners, free and reduced-price meal recipients, or foster youth unduplicated counts).

Supplemental roll—An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

Test 1/Test 2/Test 3—See “Proposition 98”.

Transitional kindergarten (TK)—A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unsecured roll—That portion of assessed property that is movable, such as boats, planes, etc.

Waivers—Permission from the State Board of Education—or, in some cases, from the Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See Education Code Section 33050.