

The Yolo County Office of Education will be a countywide and regional leader to support and advocate for equity and access to high-quality educational programs.

AGENDA
YOLO COUNTY BOARD OF EDUCATION
Regular Meeting
Tuesday, March 20, 2018
3:30pm

BOARD MEMBERS

Cirenio A. Rodriguez, President
Shelton Yip, Vice President
Bill Owens
Carol Souza Cole
Matt Taylor

LOCATION

Yolo County Office of Education
Conference Center
1280 Santa Anita Court, Suite 120
Woodland, CA 95776-6127

1.0 OPENING PROCEDURES

- 1.1 Call to Order and Roll Call
- 1.2 Pledge of Allegiance
- 1.3 Approval of Agenda
- 1.4 Public Comment

Posted: March 16, 2018

Action

This item is placed on the agenda for the purpose of providing visitors the opportunity to address the Board on any item(s) of business that does not appear on the formal agenda. You may request recognition by completing the form provided at the door.

Visitors may also request recognition from the chairperson, to address the Board concerning an item on the agenda by completing the form provided at the door.

The Board reserves the right to establish a time limit on these discussions, or to refer them to the next regular meeting for further deliberation.

Page 4 2.0 YOLO COUNTY OFFICE OF EDUCATION EMPLOYEE(S) OF THE MONTH

Page 5 3.0 REPORTS

3.1 Board Member(s)/Superintendent/Superintendent's Advisory Team/Committee(s)

- a. Board Members
- b. Superintendent
- c. Superintendent Advisory Team
- d. Committees

3.2 Associations *(This item provides an opportunity for YEA/CSEA/AFSCME representatives to address the Board and public.)*

THE BOARD HAS THE OPTION TO TAKE ACTION ON ANY ITEM(S) LISTED ON THE AGENDA FOR INFORMATION.

4.0 INFORMATION/DISCUSSION/ACTION

- Action** **4.1** Consent Agenda Page 6
 - a. Approval of Minutes: February 27, 2018 Regular Meeting
 - b. Temporary County Certificates

- Information** **4.2** Presentation: Youth Civic Engagement Report Page 14

- Information** **4.3** Presentation: Cesar Chavez Community School Student Recognition Page 15

- Information** **4.4** Presentation: Countywide Dashboards Page 16

- Action** **4.5** Resolution #17-18/20: Declaring Support of the National Child Abuse Prevention Month Page 43

- Information/
Action** **4.6** Proposed 2018-19 Dan Jacobs Calendar Page 45

- Action** **4.7** 2017-18 Consolidated Application for Funding Categorical Aid Programs, Part II Page 47

- Information** **4.8** Yolo County Office of Education 2017-18 Second Period Interim Financial Report Page 63

- Action** **4.9** Yolo County Office of Education 2017-18 Second Interim Budget Revision Page 186

- Information** **4.10** Certificates of Participation: Statements of Board Page 190

- Information** **4.11** Yolo County Office of Education Local Control Accountability Plan Update Page 194

- Information** **4.12** Head Start/Early Head Start Reports Page 203
 - a. Enrollment Update
 - b. Program
 - c. Financial Status

- Information** **4.13** Alternative Education Attendance Reports Page 217

- Information** **4.14** Quarterly Report of Investments for Period Ending December 2017 Page 222

- Information** **4.15** English Language Arts Textbook and Instructional Materials Surplus Page 261

- Information** **4.16** Suggested Future Agenda Item(s) Page 267

Action **5.0** **ADJOURNMENT**

AGENDA PACKETS ARE AVAILABLE FOR REVIEW AT THE FOLLOWING LOCATIONS:

- *Four calendar days prior to the meeting, a full Board packet is available for review at the office of the Yolo County Office of Education Reception Desk, 1280 Santa Anita Court, Suite #100, Woodland (8:00 a.m. – 5:00 p.m., Monday through Friday – excluding County Office of Education holidays).*
- *Agenda documents distributed to the Board less than 72 hours before the meeting will be made available at the office of the Yolo County Office of Education Reception Desk, 1280 Santa Anita Court, Suite #100, Woodland (8:00 a.m. – 5:00 p.m., Monday through Friday – excluding County Office of Education holidays). [Government Code § 54957.5]*
- *Board agendas are posted outside the YCOE Administrative Office building at 1280 Santa Anita Court, Suite #100 and #120, in weather-protected glass cases.*
- *The Board agenda is posted on the County Office website: www.ycoe.org*

In compliance with the Americans with Disabilities Act, if you need special assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact the Yolo County Office of Education at 530-668-3703. Notification at least 48 hours prior to the meeting will enable the office to make reasonable arrangements to ensure accessibility to the Board meeting. (Government Code § 54954.2)

YOLO COUNTY BOARD OF EDUCATION

Letter of Transmittal to County Board

From the Superintendent

SUBJECT: Yolo County Office of Education Employee(s) of the Month Recognition	AGENDA ITEM #: 2.0
PER: <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
FOR BOARD: <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Margie Valenzuela
<u>BACKGROUND:</u>	DATE: March 20, 2018

Margie Valenzuela, Executive Director of Human Resources will present Employee(s) of the Month certificate(s).

RECOMMENDATION/COMMENTS: For information.

YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent

SUBJECT: Reports	AGENDA ITEM #: 3.0
PER: <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
FOR BOARD: <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Superintendent's Office
<u>BACKGROUND:</u>	DATE: March 20, 2018

Reports will be given as follows:

3.1 Board Member(s) / Superintendent / SAT / Committee(s)

- a. Board Members
- b. Superintendent
- c. Superintendent Advisory Team (SAT)
- d. Committees

3.2 Associations

RECOMMENDATION/COMMENTS: For information.

YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent

SUBJECT: Consent Agenda	AGENDA ITEM #: 4.1
PER: <input checked="" type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input checked="" type="checkbox"/> ACTION <input type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Superintendent's Office
<u>BACKGROUND:</u>	DATE: March 20, 2018

These items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion unless a Trustee or citizen requests that an item(s) be removed for discussion and separate consideration. In that case the designated item(s) will be considered following approval of the remaining items:

- a. Approval of the Minutes: February 27, 2018 Regular Meeting
- b. Temporary County Certificates: Temporary County Certificates (TCCs) are issued for up to a year throughout the county to certified employees whose credential applications are being processed by the California Commission on Teacher Credentialing.

RECOMMENDATION/COMMENTS: That one action is taken to approve above listed items.

YOLO COUNTY BOARD OF EDUCATION
Regular Meeting: February 27, 2018
DRAFT MINUTES

1.0 OPENING PROCEDURES

- 1.1 Call to Order and Roll Call. The Yolo County Board of Education met on February 27, 2018 at 3:33pm in Regular session in the Conference Center located at 1280 Santa Anita Court, Suite #120, Woodland, CA. Board Members present were: Carol Souza Cole, Bill Owens, Cirenio Rodriguez and Shelton Yip. Matt Taylor arrived late. President Cirenio Rodriguez presided. Dr. Jesse Ortiz, Superintendent of Schools, was also present. (Roll Call held).
- 1.2 Pledge of Allegiance. The pledge of allegiance was conducted.
- 1.3 Approval of Agenda. Board President Rodriguez noted that Item #4.3 Presentation: Countywide Dashboards will be moved to the March meeting, due to the illness of Ronda DaRosa.

MOTION: Owens. **SECOND:** Souza Cole. **AYES:** Owens, Souza Cole, Rodriguez, Yip. **NOES:** None. **ABSENT:** Taylor.

- 1.4 Public Comment. There were no comments at this time.

2.0 YOLO COUNTY OFFICE OF EDUCATION EMPLOYEE(S) OF THE MONTH

RECOGNITION: Executive Director of Human Resources, Margie Valenzuela, presented Ismael Hernandez with a Certificate of Appreciation. Lori Perez nominated Mr. Hernandez for the award and shared that he as a Correctional Officer at the Monroe Detention Center (Yolo County jail) for the last 15 years, he brings a sense of validity and realness as a teacher in the Criminal Justice Program at Cesar Chavez Community School. Superintendent Ortiz and Assistant Superintendent Garth Lewis also offered thanks and appreciation for his work. Mr. Hernandez thanked the administrators for their support and introduced his children who were in the audience.

3.0 REPORTS

3.1 Board Member(s)/Superintendent/SAT/Committee(s).

a. Board Members

- Board Vice President Yip shared that he had the opportunity to attend the Race Counts forum and the NorCal Trykers event where five bicycles were given away, including one given to his neighbor. He attended the African American Student Leadership event last weekend and enjoyed the great keynote speakers. He thanked Garth Lewis and Carolynne Beno for moving forward on Resilient Yolo, which he feels is important work for the county and children. He is proud of the work being done with the various Yolo county agencies working together to fill in the gaps for services. He reminded the trustees that Excellence in Education, hosted by the Yolo County School Boards Association (YCSBA) will take place on Monday,

April 30. He also met with the Legislative Committee last Friday and reviewed incoming bills. This coming weekend, he will attend the California County Boards of Education (CCBE) Retreat where they will reset their goals and mission statement.

- Trustee Souza Cole shared that she is looking forward to reading at Head Start for the Read Across America event.
 - Board President Rodriguez shared that he had also attended the Race Counts forum. As a member of a statewide organization for farmworkers, he attended a meeting where they are attempting to expedite the clean-up left from the recent fires. He just returned from a visit to El Rancho Unified School District, to see the first ethnic studies program; 11 people from the Woodland school district also attended, including administrators, parents and teachers. He noted that districts should prepare for students to participate in a national student walkout scheduled on March 14 at 10:00am to honor the students killed in Florida and to press for stricter gun control laws.
- b. Superintendent Ortiz
- He will be coordinating a meeting with local law enforcement and district superintendents to discuss a common message countywide regarding gun violence. April 20 is being recognized as National Day of Action to Prevent Gun Violence in Schools. He added that the YCSBA may be able to discuss hosting a forum on this topic in the near future. Board Vice President Yip noted that the Association of California School Administrators (ACSA) will also convene a task force for review of best practices on this topic.
- c. Superintendent's Advisory Team
- Garth Lewis distributed copies and reviewed the *Yolo County Board of Education Update, February 27, 2018* (copies can be found on file with the official records of this meeting) on behalf of Ronda DaRosa, who was absent. Notable dates include:
 - o May 1 Cesar Chavez Community School Open House
 - o May 4 students display artwork at First Friday Art Walk
 - o March 24 Youth Empowerment Summit at Woodland Community College
 - o March 30 Spring Egg Hunt @ Greengate SchoolHe added that Marco Osorio was chosen by the California Endowment staff to participate in a national youth gathering regarding civic engagement. Trustee Souza Cole asked if Marco Osorio would be able to speak on this for approximately 5 minutes at the next board meeting. Mr. Lewis graciously accepted the invitation on behalf of the student.
 - Tami Ethier shared that the Technology Department has been working on security updates to the firewall and content filter. The Support Operations Services Department has been updating the card key access system for better security. Internal Business has been diligently working on the second interim budget. External Business has just completed preparation of 1099s and W2s for all Yolo county school district employees.

d. Committees

Board President Rodriguez shared that he and Board Vice President Shelton Yip had met last week as the Superintendent's Compensation Committee. The Committee requested that the Board Policy Committee review the policy developed three years ago for possible updates. Trustee Owens noted that the Superintendent's Compensation Committee be mindful of the election year schedule of the existing policy. Trustee Souza Cole requested that the Superintendent's Office send copies of the existing policy to each of the trustees. The Superintendent's Compensation Committee will meet again to discuss.

3.2 Associations. No reports.

4.0 INFORMATION/DISCUSSION/ACTION

4.1 Consent Agenda.

- a. Approval of Minutes: January 30, 2018 Regular Meeting.
- b. Temporary County Certificates

The Board took action to approve the Consent agenda.

MOTION: Souza Cole **SECOND:** Owens. **AYES:** Owens, Souza Cole, Yip, Rodriguez. **NOES:** None. **ABSENT:** Taylor.

- 4.2 Presentation: Yolo County Board of Education Reporting Requirements for the 2015 Certificate of Participation (COP). Tami Ethier introduced Lori Rainieri, President of Government Financial Strategies, inc. Ms. Rainieri reviewed the legal structure of the COP via a 17-page PowerPoint presentation titled, *2015 Certificates of Participation: Ongoing Reporting Requirements* (copies can be found on file with the official records of this meeting). She explained that the Yolo County Board of Education Financing Corporation was formed for the sole purpose of supporting the financing of the Santa Anita Court building (purchased by the Yolo County Board of Education in 2004). At the time, the Financing Corporation was created to make it easier to obtain a forum to conduct business (process annual legal requirements). The Financing Corporation includes the five board members, Superintendent, and the Chief Business Officer – all voting members. As part of the annual legal obligations, the Board of Education has a covenant to budget the payment and appropriate funds to repay the loan; demonstrate that the insurance has been kept in place; provide audited financial statements and no event of default information to the bond insurer. Also, provide a continuing disclosure report, report budget and financial statements and any material event (to the municipal bond market place). In the future, each of these documents will be presented annually at a regular board of education meeting. The Financing Corporation will also meet once per year (unless otherwise necessary) to acknowledge the Corporations' existence; to report out that all of the legal requirements were previously met at a regular board of education meeting; and to acknowledge receipt of the taxes.

- 4.3 Presentation: Countywide Dashboards. This item was moved to the March Regular agenda meeting.

Trustee Taylor arrived at 4:26pm

- 4.4 Presentation: Yolo County Office of Education Facility Update. Support Operations Services Director, Matt Juchniewicz reviewed a presentation via Prezi displaying how the educational specifications are incorporated into a particular project; it also highlighted some of the facility needs of three main programs: Special Education, Alternative Education and Head Start; and, provided an update of the facilities master plan. Trustee Owens expressed his appreciation of the overview and requested a copy of the presentation. He also requested that a meeting be scheduled with the Facilities Committee (himself and Trustee Souza Cole) and staff one week prior to the April board meeting.
- 4.5 Resolution #17-18/15: In Support of High School Voter Weeks, April 15-28, 2018. Superintendent Ortiz presented the Resolution, which is brought to the board twice during the year. Lori Perez accepted the Resolution on behalf of the Civic Engagement Committee (newly formed partnership with Yolo County Clerk-Recorder/Assessor, Jesse Salinas, YCOE Program Specialist, Maria Chairez, Garth Lewis and Mindy Romero, Director of UC Davis California Civic Engagement Project). The Committee is currently working with teachers to review lesson plans on civic education being developed by Dr. Romero and Mr. Salinas, which they are hoping to pilot locally and eventually launch statewide. Trustee Souza Cole noted that the Yolo County League of Women Voters has also been a valuable partner in this arena. They have also accomplished a lot of work with the Yolo Elections Office including a robust high school voter registration drive.

The Board took action to approve Resolution #17-18/15.

MOTION: Yip. **SECOND:** Souza Cole. **AYES:** Yip, Souza Cole, Rodriguez, Owens, Taylor. **NOES:** None. **ABSENT:** None.

- 4.6 Second Reading: BP/SP 6153 School-Sponsored Trips. Garth Lewis distributed copies of a revised Administrative Regulation (AR) 6153 and reviewed the changes.

The Board took action to approve BP/SP 6153 School-Sponsored Trips.

MOTION: Souza Cole. **SECOND:** Yip. **AYES:** Souza Cole, Yip, Rodriguez, Owens, Taylor. **NOES:** None. **ABSENT:** None.

The Superintendent hereby adopted SP 6153 on this date.

- 4.7 Yolo County Office of Education Master Plan for English Learners (ELs). Maria Chairez, Program Specialist, reviewed the Master Plan for English Learners and responded to questions of the Board. Approximately 20% of YCOE students are second language learners who receive services at Cesar Chavez Community

School (Woodland and West Sacramento), Dan Jacobs and Special Education programs. Approximately 30% of those students are eligible for Special Education services. As a follow up question from a previous Board meeting, Trustee Taylor inquired about the issue of what appeared to be students being reidentified as ELs. Tami Ethier responded that staff will soon be meeting to address the issue; she will report the outcome of that meeting to the board. In the meantime, this item will be placed on the Suggested Future Items list.

- 4.8 Head Start/Early Head Start Reports
- a. Enrollment Update
 - b. Program
 - c. Financial Status
 - d. "Draft" Grant Application

Gail Nadal reported that Head Start is fully enrolled. Her staff is excited about the upcoming Read Across America event on March 2 honoring Dr. Seuss' birthday and encouraged the trustees to volunteer as honorary readers. Trustees Taylor and Owens noted that they liked the budget narrative format of the draft grant application and suggested that staff keep it in mind for future budget presentations.

Board President Rodriguez left at 5:23pm

- 4.9 Alternative Education Attendance Report
Garth Lewis reviewed the attendance report and responded to questions of the Board.
- 4.10 Williams Quarterly Report on Yolo County Schools in Decile 1-3 Covering the Months of October, November, December 2017. Deb Bruns presented this item for information and responded to questions of the Board.
- 4.11 Annual Review of Yolo County Investment Policy. Crissy Huey reviewed the draft investment policy contained in the Board packet and responded to questions of the Board.
- 4.12 Public Hearing: At 5:35pm, Board Vice President Yip opened the public hearing to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the *revised* Initial Proposal to the Yolo County Superintendent of Schools from the Yolo Education Association (YEA). Heather Williams acknowledged this item as a formality, due to request by YEA for article number change on the initial proposal; Superintendent's response provided in July. The Public Hearing was closed at 5:36pm.
- 4.13 Yolo County Superintendent of Schools' Response to the *revised* Initial Proposal from the Yolo Education Association (YEA). Jesse Ortiz presented this item for information and responded to questions of the Board.

- 4.14 Suggested Future Agenda Items. Per Trustee Taylor, add item regarding the identification/reclassification of English Learners (as reported during annual Audit report in January).

5.0 ADJOURNMENT. The meeting adjourned at 5:43pm.

MOTION: Taylor **SECOND:** Souza Cole. **AYES:** Taylor, Souza Cole, Yip, Owens. **NOES:** None. **ABSENT:** Rodriguez.

Jesse Ortiz, Ed.D.
Yolo County Superintendent of Schools and
Secretary to the Yolo County Board of Education

/yc

YOLO COUNTY OFFICE OF EDUCATION
 TEMPORARY COUNTY CERTIFICATES
 FOR DISTRICTS

February 2018

Davis Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Tracy Williams	Ed Specialist
Uma Joshi	STSP
Haley Baldwin	STSP
Tara Barron	30 Day Sub Permit
Aaron Huitt	30 Day Sub Permit

Esparto Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Washington Unified School District

Applicant Name	Type of Credential/Permit/Certificate
David Johnson	STSP
Samantha Rico	Ed Specialist

Winters Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Austin Calvert	30 Day Sub Permit

Woodland Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Tasha Storm	STSP
Natalie Ramos	30 Day Sub Permit
Debra Alexander	30 Day Sub Permit
Geoffrey Hulbert	STSP
Daniela Martinez	Multiple Subject

Yolo County Office of Education

Applicant Name	Type of Credential/Permit/Certificate
Claudia Rausch	Associate Teacher

Total TCC's for the Month of February 2018: 14

**YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent**

SUBJECT: Presentation: Youth Civic Engagement	AGENDA ITEM #: 4.2
PER: <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
FOR BOARD: <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Garth Lewis
BACKGROUND:	DATE: March 20, 2018

Per request from Trustee Souza Cole, Cesar Chavez Community School student, Marco Osorio, will present a report on youth civic engagement.

RECOMMENDATION/COMMENTS: For Information

YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent

SUBJECT: Presentation: Cesar Chavez Community School Student Recognition	AGENDA ITEM #: 4.3
PER: <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
FOR BOARD: <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Gayelynn Gerhart
BACKGROUND:	DATE: March 20, 2018

Collaboration across Yolo County Office of Education (YCOE) programs is a focus of the YCOE Superintendent. The principals and staff of Cesar Chavez Community School – Woodland (CCCS-W) and Greengate School have worked diligently over the 2017-2018 to create many opportunities for the collaboration to occur. One such opportunity is the physical education collaborative between the two schools.

Seven students who attend CCCS-W and actively participate in the weekly physical education project at Greengate School are being recognized for their contributions to their peers. Cesar Chavez Community School staff will provide a brief presentation to explain the project, as well as present certificates to each youth being recognized for participation in this program.

RECOMMENDATION/COMMENTS: For information.

YOLO COUNTY BOARD OF EDUCATION

Letter of Transmittal to County Board

From the Superintendent

SUBJECT: Presentation: Countywide Dashboards	AGENDA ITEM #: 4.4
PER: <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Ronda DaRosa
BACKGROUND:	DATE: March 20, 2018

Ronda DaRosa will present information on the Countywide Dashboards, including:

- North Central Counties (NCC) Professional Learning Network (PLN) Dashboard Tour
- Dashboard Analysis and LCAP Summary Protocol
- Getting to Know the California School Dashboard

RECOMMENDATION/COMMENTS: For Information



NCC PLN DASHBOARD TOUR



California School
DASHBOARD

Getting to Know the California School Dashboard

The California School Dashboard (<http://www.caschooldashboard.org>) is an online tool designed to help communities across the state access important information about K–12 schools and districts. The Dashboard features easy-to-read reports on multiple measures of school success. The Dashboard is just one step in a series of changes that have raised the bar for student learning, transformed testing, and increased the focus on equity.



ONLINE DASHBOARD TOUR VIDEO

[HTTPS://WWW.CASCHOOLDASHBOARD.ORG/#/HOME](https://www.caschooldashboard.org/#/home)

10 Indicators of School Success

State Indicators

Six state indicators allow for comparisons across schools and districts based on information collected statewide.

- **High School Graduation Rate**
- **Academic Performance**
- **Suspension Rate**
- **English Learner Progress**
- **Preparation for College/Career (CCI)**
- **Chronic Absenteeism**

Results are presented for all districts, schools, and defined student groups (e.g., racial groups, low income, English learners, homeless, foster youth, students with disabilities).

Schools and districts receive one of five color-coded performance levels on each of the six state indicators.



Each performance level is represented by (1) a color, and (2) a number of shaded segments. For example, Green will have four segments filled.

The overall performance level is based on both the current performance (status) and change from the previous year (change).

Local Indicators

Four local indicators are based on information collected by districts, county offices of education, and charter schools.

- **Basic Conditions**
 - Teacher qualifications
 - Safe and clean buildings
 - Textbooks for all students
- **Implementation of Academic Standards**
- **School Climate Surveys**
 - Student safety
 - Connection to the school
- **Parent Involvement and Engagement**

Districts receive one of three performance levels for each of the four local indicators:

- Met
- Not Met
- Not Met for Two Years



School and student group information is not available for local indicators.

4 Reports Provide Custom Views of School Success

Equity Report

Equity Report | Status and Change Report | Detailed Reports | Student Group Report

The Equity Report shows the performance levels for all students on the state indicators. It also shows the total number of those student groups are in the two lowest performance levels (Red/Orange). The total number of student groups of the underlined indicators for more detailed information.

State Indicators	All Students
Chronic Absenteeism	N/A
<u>Suspension Rate (K-12)</u>	
English Learner Progress (K-12)	

Shows:


- Performance of all students on the state indicators
- Number of student groups included in each state indicator
- Number of student groups in the Red/Orange performance levels
- Performance on local measures (district level only)

Allows selection of information by indicator

Status/Change Report

Equity Report | Status and Change Report | Detailed Reports | Student Group Report

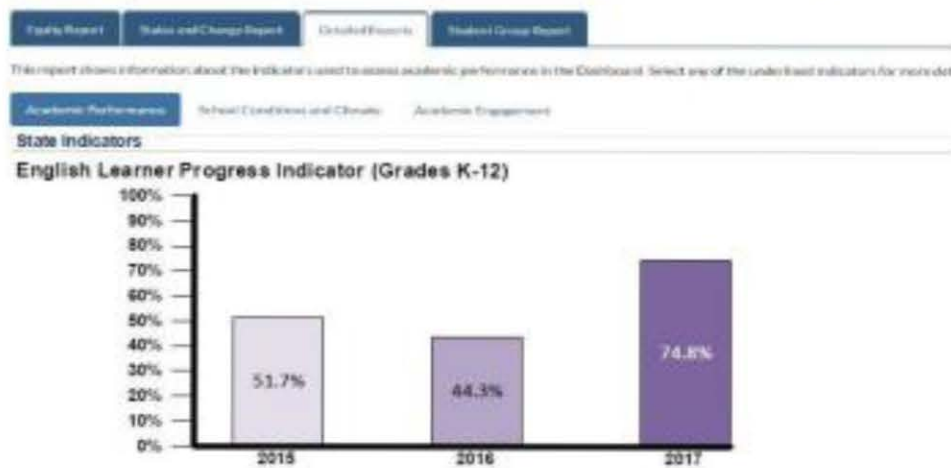
The status and change report provides the performance level for all students on state indicators. It also shows how the current year status and change each have five possible levels, which are displayed with the data for each indicator. Select any of the underlined

State Indicators	All Students Performance
<u>Suspension Rate (K-12)</u>	

Shows for each state indicator:

- All student performance
- Status (current performance)
- Change (difference from past performance)

Detailed Reports

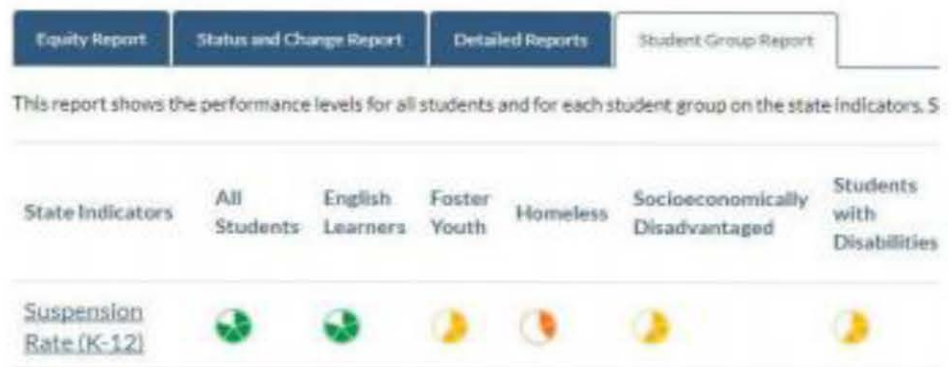


Organized into three categories:

- Academic Performance
- School Conditions and Climate
- Academic Engagement

Shows three years of trend data, when available

Student Group Report



Allows selection of student groups by performance level:

- Blue/Green
- Yellow
- Red/Orange

Shows the performance of all students and each student group on the state indicators

Design Updates

Graduation Rates Report

Pluto Unified - Milky Way County

List of all schools in this district

1

Enrollment: 40,019

Socioeconomically Disadvantaged: 59%

English Learners: 22%

Grade Span: K-Adult

Charter School: No

Optional Narrative Summary

2

Equity Report

Status and Change Report

Detailed Report

Student Group Report

This report shows the performance levels for a single state indicator, Graduation Rates, for all student groups. Indicator Status and change each have five possible levels, which are displayed with the data for each indicator.

View the [Five-by-Five Placement Report](#) for this indicator.



3

All

Blue/Green

Yellow

Red/Orange

	Student Performance	Number of Students
All Students		6,731
English Learner		2,052
Foster Youth		N/A
Homeless		N/A

4

1. Adding a New Report, List of All Schools, to allow comparison of State Indicator results within a district
2. Moving the Optional Narrative Summary above the report tabs
3. Moving the Five-by-Five Placement Report to the top of the Status and Change Report page
4. Populating the Status and Change Report for:
 - Foster Youth
 - Homeless

Indicator Updates

English Learner Progress Indicator

The calculation was updated to add new criteria to give additional credit for long-term English learners who increased at least one level on the California English Language Development Test (CELDT).

College/Career Indicator (CCI)

Status will be reported for the first time in fall 2017. The CCI is calculated using the percent of graduates who meet the Prepared criteria. Detailed Reports, with student group data, will be available for the Prepared and Approaching Prepared levels. Additional information can be found on the College/Career Indicator Web page at <http://www.cde.ca.gov/ta/ac/cm/cci.asp>.

Small School Safety Net

The safety net methodology will apply a three-by-five color grid to the Graduation Rate and Suspension Indicators if either indicator at a school or district contains less than 150 students.

		Change				
		Increased Significantly	Increased	Maintained	Declined	Declined Significantly
Status	Very Low	Gray	Green	Blue	Blue	Blue
	Low	Gray	Yellow	Green	Green	Blue
	Medium	Orange	Orange	Yellow	Green	Green
	High	Red	Orange	Orange	Yellow	Yellow
	Very High	Red	Red	Red	Orange	Yellow

- ▶ Go to <https://www.caschooldashboard.org/#/Home>
- ▶ Enter your school district and press search
- ▶ Choose your district by CDS code from the list provided
- ▶ Four reports will be displayed:
 - ▶ Equity Report
 - ▶ Status & Change Report
 - ▶ Detailed Report
 - ▶ Student Group Report
- ▶ Look for the Design updates and new Indicators:
 - ▶ List of all schools in this district (top of page)
 - ▶ Five-by-Five Placement Report top of report(select indicator)
 - ▶ Populating the Status and Change Report for Foster Youth/Homeless
 - ▶ College Career Indicator (status only)and Chronic Absenteeism (status only from Dataquest link)

GROUP ACTIVITY : DISTRICT DASHBOARD TOUR

California School Dashboard

The Fall 2017 Dashboard shows how districts and schools are performing on test scores, graduation rates and other measures of student success.

Enter a portion of a school name, district name, or county office of education, and then select the Search button to obtain a list of results.

Search

Dashboard Release

Fall 2017 ▼

Search

Getting started: Take 2 minutes and learn about what you'll see.

 Fast Start Guide

 Video Tutorial

 Get to Know the Dashboard

 Communications Toolkit

The Fall 2017 Dashboard reports are based on the latest state data available. Read our [fall 2017](#) Data Reference Guide to learn more. The Dashboard will be updated each fall with the most recent available data and design improvements will be made based on user feedback.

Equity Report

Sanger Unified - Fresno County

List of all schools in this district

Enrollment: 10,157

Socioeconomically Disadvantaged: 76.7%

English Learners: 18.7%

Foster Youth: 0.7%

Dashboard Release:

Grade Span: K-Adult

Charter School: No

Fall 2017







Equity Report

Status and Change Report

Detailed Report

Student Group Report

The Equity Report shows the performance levels for all students on the state indicators. It also shows the total number of student groups that received a performance level for each indicator and how many of those student groups are in the two lowest performance levels (Red/Orange). The total number of student groups may vary due to the number of grade levels included within each indicator. Select any of the underlined indicators for more detailed information.

State Indicators	All Students Performance	Total Student Groups	Student Groups in Red/Orange
<u>Chronic Absenteeism</u> 	N/A	N/A	N/A
<u>Suspension Rate (K-12)</u>		11	3
<u>English Learner Progress (1-12)</u>		1	0
<u>Graduation Rate (9-12)</u>		7	1
<u>College/Career (9-12)</u> <small>Select for one year of available data</small>	N/A	N/A	N/A
<u>English Language Arts (3-8)</u>		10	6
<u>Mathematics (3-8)</u>		10	4

Select any of the underlined local indicators to see the local data for those with a met rating.

Local Indicators	Ratings
<u>Basics (Teachers, Instructional Materials, Facilities)</u>	Met
<u>Implementation of Academic Standards</u>	Met
<u>Parent Engagement</u>	Met

Sanger Unified School District

List of Schools

This page lists the names of all schools within the district, and shows their performance levels for all students on the state indicators.

School Name ^	Suspension Rate ⇅	English Learner Progress ⇅	English Language Arts ⇅	Mathematics ⇅	Graduation Rate ⇅
Sanger Unified					
Centerville Elementary					
Community Day					
Del Rey Elementary					
Fairmont Elementary					
Jackson Elementary					
Jefferson Elementary					
John S. Wash Elementary					
Kings River High (Continuation)					
Lincoln Elementary					
Lone Star Elementary					
Madison Elementary					
Ronald W. Reagan Elementary					
Sanger High					
Sequoia Elementary					
Taft High					
Washington Academic Middle					

- ▶ View the four reports for your district and spend time discussing observations with your team
- ▶ What were the strongest areas (blue/green)?
- ▶ What were the areas of greatest need (red/orange)?
- ▶ What were areas that showed greatest growth?
- ▶ What patterns do you notice?
- ▶ What actions and services were in the LCAP to address the needs of these groups, and how were they implemented?

GROUP ACTIVITY: SCHOOL DASHBOARD REPORTS ANALYSIS

- Continue your discussion using the **Dashboard Analysis and LCAP Summary Protocol Tool** focus on:
 - GREATEST PROGRESS: Identify what's working
 - GREATEST NEEDS: Identify opportunities for improvement
 - PERFORMANCE GAPS: Identify Performance Gaps

**HOMework FOR SCHOOL DISTRICTS:
ANALYSIS WITH STAKEHOLDERS**

- ▶ Dashboard Tour PowerPoint
- ▶ Dashboard Analysis and LCAP Summary Protocol Activity Handouts
- ▶ Handouts from CDE website:
 - ▶ Getting to Know the California School Dashboard
 - ▶ California School Dashboard Updates for the Fall 2017 Release
 - ▶ What Data Will Be Used for the Fall 2017 Dashboard?
 - ▶ Who is Included in the English Learner Student Group for the Fall 2017 Dashboard
 - ▶ Academic Indicator
 - ▶ College and Career Indicator
 - ▶ California School Dashboard Reference Guide

RESOURCES FROM TODAY'S SESSION

Dashboard Analysis and LCAP Summary Protocol



Identify what's working by discussing the following prompts:

- Review performance on the Dashboard for the state indicators, for all students and student groups. What were the strongest (blue/green) areas?
- Review performance on the local indicators on the California School Dashboard. What were the strongest areas?
- Review local self-assessment tools and stakeholder input. How do they relate to conclusions drawn above?
- Which schools and student groups are contributing to LEA progress toward LCAP goals?
- Were there any indicators or groups whose blue/green performance was a surprise? Why do you think that happened? Can that success be replicated elsewhere?
- Are the actions/services in the LCAP the reason we are getting results? How do we know?
 - Are they working for all student groups and grade levels? Are they closing achievement gaps? If not, why?
 - Do they need to be continued or revised?
 - For actions/services that serve specific students, how are we identifying these students? Are we identifying the right students? How do we know?
 - How are we currently monitoring the effectiveness of these actions/services? Do we need new methods for monitoring effectiveness of the actions/services?

GREATEST PROGRESS

What progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success?

What increases or improvements in services for low-income students, English learners, and foster youth have led to improved performance for these students?

Identify opportunities for improvement by discussing the following prompts:

- Review performance on the Dashboard for the state indicators, for all students and student groups. What areas were in the “Red” or “Orange” performance category?
 - Are there any groups or schools where this is not red or orange – what is the difference there?
- Review performance on the local indicators on the California School Dashboard where the LEA received a “Not Met” or “Not Met for Two or More Years” rating for a local performance indicator.
- Review local self-assessment tools and stakeholder input. How do they relate to conclusions drawn above?
- Review the actions and services in the LCAP that relate to red/orange indicators.
 - How long have these actions/services been in place in the LEA?
 - Were they effective at one time? If yes, why are they no longer effective?
 - Are they effective with some student groups and not others? If so, why?
 - For actions/services that serve specific students, how are we identifying these students? Are we identifying the right students? How do we know?
 - If there is not evidence that the action/service is effective do we need to revise or eliminate it?
- What ideas do we have for new evidence based actions/services that could improve our performance?
 - How will we ensure our revised and/or new actions/services are equitable?
 - How will we monitor the effectiveness of the new actions/service?

GREATEST NEEDS

List the areas of need:

What will the LEA do to address these areas of need?

Identify Performance Gaps:

- Using the California State Dashboard, identify any state indicator for which performance for any student group was two or more performance levels below the “all student” performance.
 - What actions and services were in the LEA LCAP to address the needs of these groups, and how were they implemented?
 - Is there a pattern of which students groups exhibit performance gaps? Could there be a relationship between the different gap areas?
- What new evidence based practices is/will the LEA use to make changes? What steps is the LEA planning to take to address these performance gaps?
 - Are there any interim measures that show improvement in any of the gap areas?

PERFORMANCE GAPS

List all the areas where there are performance gaps, and which student groups are identified.

Explain actions included in the LCAP to address those gaps.



Getting to Know the California School Dashboard

The California School Dashboard (<http://www.caschooldashboard.org>) is an online tool designed to help communities across the state access important information about K–12 schools and districts. The Dashboard features easy-to-read reports on multiple measures of school success. The Dashboard is just one step in a series of changes that have raised the bar for student learning, transformed testing, and increased the focus on equity.

10 Indicators of School Success

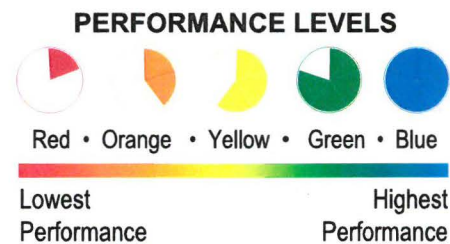
State Indicators

Six state indicators allow for comparisons across schools and districts based on information collected statewide.

- **High School Graduation Rate**
- **Academic Performance**
- **Suspension Rate**
- **English Learner Progress**
- **Preparation for College/Career (CCI)**
- **Chronic Absenteeism**

Results are presented for all districts, schools, and defined student groups (e.g., racial groups, low income, English learners, homeless, foster youth, students with disabilities).

Schools and districts receive one of five color-coded performance levels on each of the six state indicators.



Each performance level is represented by (1) a color, and (2) a number of shaded segments. For example, Green will have four segments filled.

The overall performance level is based on both the current performance (status) and change from the previous year (change).

Local Indicators

Four local indicators are based on information collected by districts, county offices of education, and charter schools.

- **Basic Conditions**
 - Teacher qualifications
 - Safe and clean buildings
 - Textbooks for all students
- **Implementation of Academic Standards**
- **School Climate Surveys**
 - Student safety
 - Connection to the school
- **Parent Involvement and Engagement**

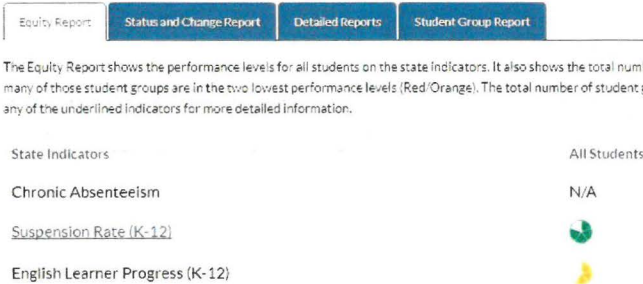
Districts receive one of three performance levels for each of the four local indicators:

- Met
- Not Met
- Not Met for Two Years

School and student group information is not available for local indicators.

4 Reports Provide Custom Views of School Success

Equity Report

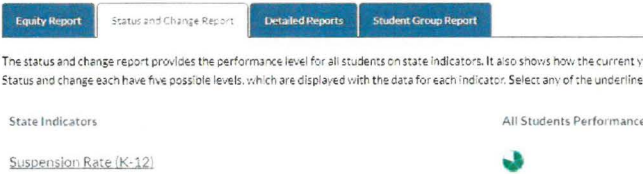


Shows:

- Performance of all students on the state indicators
- Number of student groups included in each state indicator
- Number of student groups in the Red/Orange performance levels
- Performance on local measures (district level only)

Allows selection of information by indicator

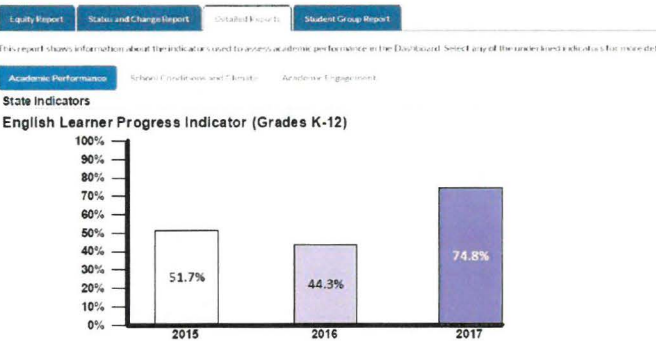
Status/Change Report



Shows for each state indicator:

- All student performance
- Status (current performance)
- Change (difference from past performance)

Detailed Reports



Organized into three categories:

- Academic Performance
- School Conditions and Climate
- Academic Engagement

Shows three years of trend data, when available

Student Group Report



Allows selection of student groups by performance level:

- Blue/Green
- Yellow
- Red/Orange

Shows the performance of all students and each student group on the state indicators



California School Dashboard Updates for the Fall 2017 Release

Design Updates

Graduation Rates Report

Pluto Unified - Milky Way County

List of all schools in this district **1**

Enrollment: 40,019 Socioeconomically Disadvantaged: 59% English Learners: 22%

Grade Span: K-Adult Charter School: No

Optional Narrative Summary **2**

Equity Report Status and Change Report Detailed Report Student-Group Report

This report shows the performance levels for a single state indicator, Graduation Rates, for all student groups. Indicator Status and change each have five possible levels, which are displayed with the data for each indicator.

View the Five-by-Five Placement Report for this Indicator. **3**

All Blue/Green Yellow Red/Orange

	Student Performance	Number of Students
All Students		6,731
English Learner		2,052
Foster Youth		N/A
Homeless		N/A

1. Adding a New Report, List of All Schools, to allow comparison of State Indicator results within a district
2. Moving the Optional Narrative Summary above the report tabs
3. Moving the Five-by-Five Placement Report to the top of the Status and Change Report page
4. Populating the Status and Change Report for:
 - Foster Youth
 - Homeless

Indicator Updates

English Learner Progress Indicator

The calculation was updated to add new criteria to give additional credit for long-term English learners who increased at least one level on the California English Language Development Test (CELDT).

College/Career Indicator (CCI)

Status will be reported for the first time in fall 2017. The CCI is calculated using the percent of graduates who meet the Prepared criteria. Detailed Reports, with student group data, will be available for the Prepared and Approaching Prepared levels. Additional information can be found on the College/Career Indicator Web page at <http://www.cde.ca.gov/ta/ac/cm/cci.asp>.

Small School Safety Net

The safety net methodology will apply a three-by-five color grid to the Graduation Rate and Suspension Indicators if either indicator at a school or district contains less than 150 students.

Level	Change				
	Increased Significantly	Increased	Maintained	Declined	Declined Significantly
Very Low	Gray	Green	Blue	Blue	Blue
Low	Gray	Yellow	Green	Green	Blue
Medium	Orange	Orange	Yellow	Green	Green
High	Red	Orange	Orange	Yellow	Yellow
Very High	Red	Red	Red	Orange	Yellow



What Data Will Be Used for the Fall 2017 Dashboard?

The table below lists the indicators uploaded by the California Department of Education to the Dashboard and the year(s) of data used to calculate Status and Change for the Fall 2017 release of the Dashboard.

Indicator	Data Used for Status	Data Used for Change
Academic Indicator	2017 Average Distance from Level 3 (2017 Smarter Balanced Summative Assessments for ELA ¹ and mathematics)	2017 Average Distance from Level 3 minus 2016 Average Distance from Level 3
Graduation Rate Indicator	2015–16 four-year cohort graduation rate (Class of 2016)	2015–16 four-year cohort graduation rate minus Three-year weighted average (i.e., 2014–15, 2013–14, and 2012–13)
Suspension Rate Indicator	2016–17 suspension rate	2016–17 suspension rate minus 2015–16 suspension rate
English Learner Progress Indicator	2016–17 Annual CELDT ² Results (includes only records with current and prior scores) 2016–17 Long Term English Learner (LTEL) data 2015–16 reclassification data	Current Year Status minus Prior Year Status 2015–16 Annual CELDT Results (includes only records with 2015–16 and prior scores) 2015–16 LTEL data 2014–15 reclassification data
College/Career Indicator ³	Graduates in the Class of 2016 who are at the Prepared level Status only reported (No performance level or color)	Not Applicable

¹ ELA: English language arts/literacy

² CELDT: California English Language Development Test

³ Grade 11 Smarter Balanced results are included in the College/Career Indicator. However, for transparency purposes, the Distance from Level 3 will also be reported.



Who is Included in the English Learner Student Group?

California's accountability and continuous improvement system is called the California School Dashboard. It provides information about how districts and schools are meeting the needs of California's diverse student population based on a concise set of measures.

The Dashboard shows performance of districts, schools, and student groups on a set of state and local measures that assist in identifying strengths, weaknesses, and areas in need of improvement.

Who is included in the English Learner student group for each indicator?

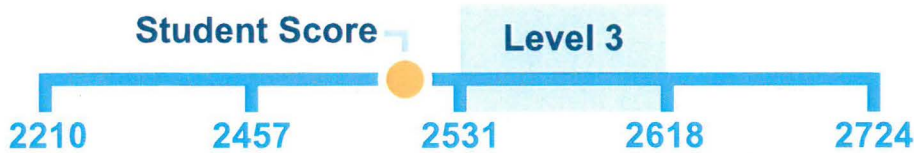
Students included in the English Learner (EL) student group vary by indicator. The table below displays which students are incorporated in the EL student group for each indicator.

Indicator	Who Counts as an EL?
Academic Indicator	Students who are English learners during the testing year. AND Students who were reclassified fluent English proficient within the past four years.
Graduation Rate Indicator	Students who are English learners at any time during high school (grades 9 through 12).
Suspension Rate Indicator	Students who are English learners at any time during the academic year.
College/Career Indicator	Students who are English learners at any time during high school (grades 9 through 12).
English Learner Progress Indicator	Students who have a current and prior year California English Language Development Test (CELDT) plus students who were reclassified fluent English proficient in the prior year.
Chronic Absenteeism Indicator	Students who are English learners at any time during the academic year.

Academic Indicator

The Academic Indicator measures district and school performance on the Smarter Balanced English language arts/literacy (ELA) and mathematics assessments. This indicator applies to districts and schools with grades three through eight.* One performance level will be calculated for ELA and one for mathematics.

Students receive a score on the Smarter Balanced ELA and mathematics assessments that falls into one of four levels. Level 3 is called "Standard Met". How far a student's score falls from the lowest possible Level 3 score is called Distance from Level 3 (DF3).



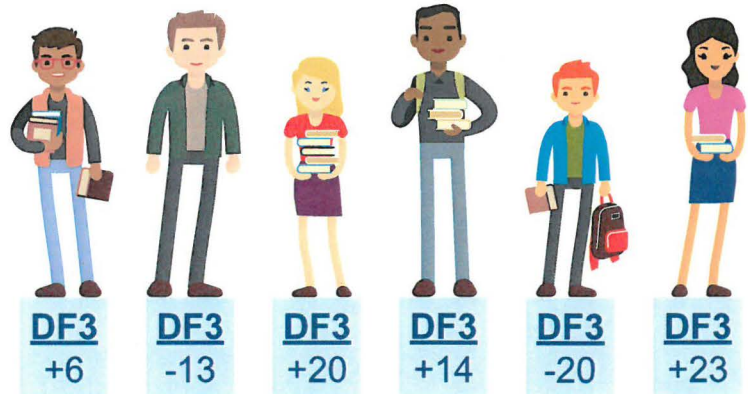
The student scored 2502. This is 29 points below the lowest possible score for Level 3, which is 2531. The DF3 for this student is -29 points.

The lowest possible score for Level 3 changes for each grade level and subject area. Scale score ranges can be found on the California Department of Education Smarter Balanced Scale Score Ranges Web page at <https://www.cde.ca.gov/ta/tg/ca/sbscalerange.asp>.

Example

The Academic Indicator takes the average DF3 score for all students. The combined DF3 scores for the displayed students, divided by the total number of students, produces an average DF3 of five points.

$$\frac{6 - 13 + 20 + 14 - 20 + 23}{6} = 5 \text{ points}$$



Level	Change: Declined Significantly by more than 15 points	Change: Declined By 3 to 15 points	Change: Maintained Declined by less than 3 points or increased by less than 3 points	Change: Increased by 3 to less than 15 points	Change: Increased Significantly By 15 points or more
Status: Very High 45 points or higher	Green*	Green	Blue	Blue	Blue
Status: High 16 to 44.9 points	Green*	Green*	Green	Green	Blue
Status: Medium -5 points to +9.9 points	Yellow*	Yellow*	Yellow	Green	Green
Status: Low -5.1 to -70 points	Orange*	Orange	Orange*	Yellow	Yellow
Status: Very Low -70.1 points or lower	Red	Red	Red	Orange	Orange*







The average DF3 for the current year indicates the Status level, ranging from Very Low to Very High, as shown in the colored grid. Subtracting current year DF3 from prior year DF3 results in a Change level, ranging from Increased Significantly to Declined Significantly. The performance level, or color, is determined by the intersection of Status and Change levels. A level of Blue or Green is needed in order to demonstrate success on this state indicator. Several changes have been made to the Academic Indicator; results reported in the spring and fall 2017 Dashboards should not be compared.

*Grade 11 assessment results are included in the College/Career Indicator.





College/Career Indicator

The College/Career Indicator measures how well local educational agencies (LEAs) and schools are preparing students for likely success after graduation. Only graduates can be classified as Prepared or Approaching Prepared. For schools and LEAs to demonstrate success on this state indicator, high school graduates must meet at least one of the measures in the prepared level.


PREPARED


-  **Smarter Balanced Summative Assessments:** Score of Level 3 “Standard Met” or higher on both English language arts/literacy (ELA) and mathematics
-  **Advanced Placement (AP) Exams:** Score of 3 or higher on two AP exams
-  **International Baccalaureate (IB) Exams:** Score of 4 or higher on two IB exams
-  **Completion of Dual Enrollment:** Two semesters or three quarters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded
-  **University of California (UC) and California State University (CSU) a-g requirements:** Complete a-g course requirements with a grade of C- or better plus one of the Additional Criteria from the box below
-  **Career Technical Education (CTE) Pathway:** Pathway completion with a grade of C- or better in the capstone course plus one of the Additional Criteria from the box below


Additional Criteria


-  Smarter Balanced Summative Assessment Scores:
 - Level 3 or higher on ELA and at least a Level 2 “Standard Nearly Met” in mathematics, or
 - Level 3 or higher on mathematics and at least a Level 2 in ELA
-  One semester/two quarters of Dual Enrollment with a grade of C- or better in academic/CTE subjects
-  Score of 3 on one AP exam or score of 4 on one IB Exam (for a-g requirement only)
-  Completion of CTE Pathway (for a-g requirement only)

APPROACHING PREPARED NOT PREPARED

-  **Smarter Balanced Summative Assessments:** Score of Level 2 “Standard Nearly Met” on both ELA and mathematics

-  **Completion of Dual Enrollment:** One semester or two quarters of college coursework with a grade of C- or better in academic/CTE subjects where college credit is awarded

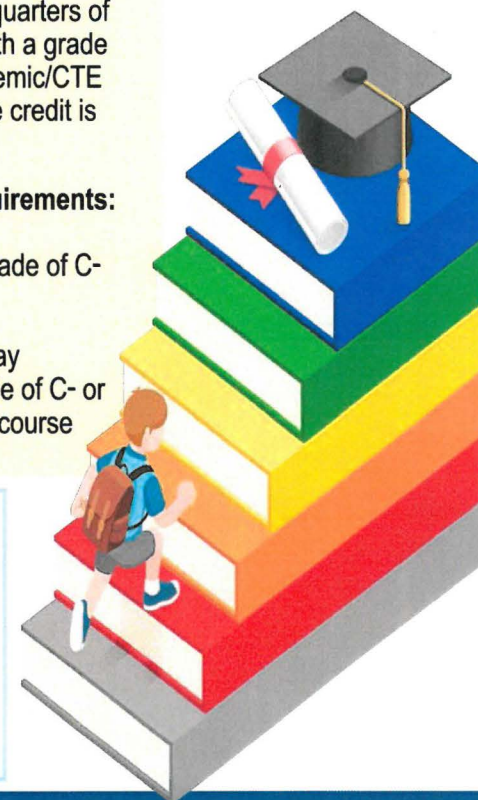
-  **UC and CSU a-g requirements:** Complete a-g course requirements with a grade of C- or better

-  **CTE Pathway:** Pathway completion with a grade of C- or better in the capstone course

Did not meet any of the measures or did not graduate.

Criteria Key

-  Assessment
-  Coursework



Home Pluto Unified - Milky Way Equity Report

Equity Report






Pluto Unified - Milky Way County
List of all schools in this district

Enrollment: 10,245 Socioeconomically Disadvantaged: 34.9%
English Learners: 5.9% Foster Youth: 1.3% Grade Span: K-Adult
Charter School: No

Dashboard Release: Fall 2017






Equity Report Status and Change Report Detailed Report Student Group Report

The Equity Report shows the performance levels for all students on the state indicators. It also shows the total number of student groups that received a performance level for each indicator and how many of those student groups are in the two lowest performance levels (Red/Orange). The total number of student groups may vary due to the number of grade levels included within each indicator. Select any of the underlined indicators for more detailed information.

State Indicators	All Students Performance	Total Student Groups	Student Groups in Red/Orange
<u>Chronic Absenteeism</u>	N/A	N/A	N/A
<u>Suspension Rate (K-12)</u>		11	9
English Learner Progress		1	0
<u>Graduation Rate (9-12)</u>		10	4
<u>College/Career (9-12)</u> <small>Select for one year of available data</small>	N/A	N/A	N/A
<u>English Language Arts (3-8)</u>		10	0
<u>Mathematics (3-8)</u>		10	0

Select any of the underlined local indicators to see the local data for those with a met rating.

Local Indicators	Ratings
<u>Basics (Teachers, Instructional Materials, Facilities)</u>	Met
<u>Implementation of Academic Standards</u>	Met
<u>Parent Engagement</u>	Met
<u>Local Climate Survey</u>	Met

Performance Levels:
 Red (Lowest Performance)
 Orange
 Yellow
 Green
 Blue (Highest Performance)

An asterisk (*) shows that the student group has fewer than 11 students and is not reported for privacy reasons. The performance level (color) is not included when there are fewer than 30 students in any year used to calculate status and change. An N/A means that data is not currently available.

General information about the school district or school

Select dashboard reports by year

Report description

Lists the number of student groups with information for each indicator

Lists the number of student groups receiving a red or orange on the state indicator

Information for local indicators

Report navigation toolbar

Overall performance category

List of state indicators

List of local indicators

Performance level key

Notes about information shown in this report

YOLO COUNTY BOARD OF EDUCATION

Letter of Transmittal to County Board

From the Superintendent

SUBJECT: Resolution #17-18/20: Declaring Support of the National Child Abuse Prevention Month	AGENDA ITEM #: 4.5
PER: <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input checked="" type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Superintendent's Office
	DATE: March 20, 2018

BACKGROUND:

Superintendent Ortiz will present information regarding Resolution #16-17/26: Declaring Support of the National Child Abuse Prevention Month.

RECOMMENDATION/COMMENTS: The Board is being asked to take action on Resolution #17-18/20: Declaring Support of the National Child Abuse Prevention Month.



**Yolo County Board of Education and
Yolo County Superintendent of Schools**

**Resolution #17-18/20
Declaring Support of the National Child Abuse Prevention Month**

WHEREAS, child safety is of the utmost importance; and

WHEREAS, child abuse and neglect is an important societal concern that may affect the long-term health and well-being of not only the children, but also the adults they become; and

WHEREAS, safe, stable and nurturing relationships and communities can break the cycle of abuse and maltreatment; and

WHEREAS, child abuse prevention requires a coordinated and comprehensive response by all systems supporting children, youth and families (e.g., schools, law enforcement, health systems, faith-based organizations, and community programs); and

WHEREAS, everyone has a stake in ensuring that children have access to the resources and supports they need to be safe, healthy and successful; and

WHEREAS, suspected child abuse or neglect must immediately be reported to appropriate law enforcement authorities; and

WHEREAS, we have identified child safety and family services to be a priority;

NOW, THEREFORE, BE IT RESOLVED that the Yolo County Board of Education and Yolo County Superintendent of Schools hereby declare April as Child Abuse Prevention Month.

PASSED AND ADOPTED this 20th day of March 2018 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Matt Taylor, President
Yolo County Board of Education

Jesse Ortiz, Ed.D.
Yolo County Superintendent of Schools

YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent

SUBJECT: Proposed 2018-2019 Dan Jacobs School Calendar	AGENDA ITEM #: 4.6
PER: <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input checked="" type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Garth Lewis and Gayelynn Gerhart
<u>BACKGROUND:</u>	DATE: March 20, 2018

Education Code 48656.3 states that juvenile court schools shall not be closed on any weekday, except those weekdays adopted by the county board of education as school holidays, for in-service purposes, or to accommodate contingencies.

The 2018-2019 school calendar presented to the YCOE Board for Dan Jacobs School at the county juvenile hall indicates the dates of operation and dates when Dan Jacobs School will be closed. This calendar indicates local holidays, school recesses, days set aside for Yolo County Office of Education staff orientation and school site preparation.

RECOMMENDATION/COMMENTS: The Board is being asked to approve the proposed 2018-2019 Dan Jacobs School Calendar.

Dan Jacobs (Juvenile Hall) - DRAFT

July (21 days extended year)

2	3	4☺	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

August (11 days extended year)(12 days)

		1	2	3
6	7	8	9	10
13♠	14♠	15	16	17
20♠	21	22	23	24
27	28	29	30	31

September (19 days)

3☺	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

October (23 days)

1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

November (19 days)

			1	2
5	6	7	8	9
12☺	13	14	15	16
19	20	21	22☺	23♫
26	27	28	29	30

December (15 days)

3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24♫	25☺	26☀	27☀	28☀
31☀				

January (18 days)

	1☺	2☀	3☀	4☀
7	8	9	10	11
14	15	16	17	18
21☺	22	23	24	25
28	29	30	31	

February (18 days)

				1
4	5	6	7	8
11☺	12	13	14	15
18☺	19	20	21	22
25	26	27	28	

March (21 days)

				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

April (22 days)

1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

May (15 days) (7 days extended year)

		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21♠	22	23	24
27☺	28	29	30	31

June (20 days extended)

3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

♠	Staff Work Day--No Students
♠	School Begins/Ends
☺	Legal Holiday
♫	Local Holiday
☀	School Recess/Instructional Staff--Non Work

*End of Month-Register 7th Mo - 13 days	
1st Mo -	8th Mo -
2nd Mo -	9th Mo -
3rd Mo -	10th Mo -
4th Mo -	11th Mo -
5th Mo -	12th Mo -
6th Mo -	13th Mo -

Staff Orientation: 8/13/2018	
Instructional Days:	
Regular Year = 180	
Extended Year = 59	
Month() = Teacher Work Days--182	
Calendar D	02/28/2018

YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent

SUBJECT: 2017-2018 Consolidated Application for Funding Categorical Aid Programs, Part II	AGENDA ITEM #: 4.7
PER: <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input checked="" type="checkbox"/> ACTION <input type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Garth Lewis
<u>BACKGROUND:</u>	DATE: March 20, 2018

Each year YCOE is eligible for funds from the State’s Consolidated Categorical Aid Programs. To access these funds, the YCOE must complete a Consolidated Application that contains two parts. Part I of this application, which describes programs that we intend to apply for was brought to the Board in August, 2017. Part II of this application contains the actual budget allocations for each program for the 2017-2018 school year and final closeout reports for 2016-2017 and 2015-2016 school year.

- 2017-2018 Application for Funding was reopened to allow application of Title IV categorical funds. The funding has since been removed by CDE. CDE recommended YCOE move forward with the certification in case the funding is re-instated.
- Title I, Part A, of the Elementary and Secondary Education Act, as amended (ESEA) is intended to help ensure that all children have the opportunity to obtain a high-quality education and to reach proficiency on challenging state academic standards and assessments. Title I, Part A, provides supplemental funding that may be used to provide additional instructional staff, professional development, parental involvement, extended-time programs, and other support for raising student achievement in high-poverty schools. The Title I, Part A allocation for the 2017-2018 School Year is \$117,703.
 - The LEA will reserve Title I Part A funds to provide comparable services to homeless children to ensure that each homeless child and youth has equal access to the same free, appropriate public education, including a public preschool education, as provided to other children and youth. The amount reserved for direct and indirect services for 2017-2018 school year is \$4,833.
 - The LEA will reserve Title I Part A funds to provide services to local institutions for neglected children or children currently classified as neglected. The amount reserved for services for 2017-2018 school year is \$18,500.

- Title I (Part D, Neglected, Delinquent and At-Risk) funds are available for supplementary instructional support to the student population served in our Dan Jacobs School at Juvenile Hall and at Cesar Chavez Community School. Funds allocated may be used to purchase supplementary materials such as software, instructional materials, and diagnostic and prescriptive software in language arts and math. The total allocation for the 2017-2018 school year is \$110,304.
- Title II funds (Part A, Teacher Quality) The purpose of Title II is to increase the academic achievement of all students by helping schools and district (1) improve teacher and principal quality through professional development and other activities and (2) ensure all teachers are highly qualified. The total allocation for the 2017-2018 school year is \$7,167.
- 2017-2018 Consolidation of Administrative Funds Report. An LEA may request to consolidate administrative funds for specific programs under ESEA as authorized in Section 9203 of the ESEA, as amended by the No Child Left Behind Act of 2001.
- 2016-2017 Title I Part A Carryover. A report of expenditures for fiscal year 2016-2017 allocation to determine funds to be carried over to fiscal year 2017-2018.
- 2015-2016 Title I Part D FY Expenditure Report and Close-Out Report, 27 months. A report of year-to-date expenditures by activity covering the period of 07/01/2015 through 09/30/2017.
- 2015-2016 Title II, Part A FY Expenditure Report and Close-Out Report, 27 Months. A report of year-to-date expenditures and encumbrances by activity covering the period of 07/01/2015 through 09/30/2017.
- 2017-2018 Title I Part A School Allocations. This report identifies the amount of Title I, Part A funds allocated to eligible public schools. LEA meets small district criteria.
- 2017-2018 Title I, Part A Notification of Authorization of School Wide Program Report. This report provides notification to CDE of a school's eligibility and local board approval to operate under and report as School-wide Program. YCOE files as Targeted Assistance.
- 2017-2018 Federal Transferability of funds. An LEA may transfer Title II, Part A and Title IV, Part A program funds to other allowable programs. YCOE chose not to transfer the funds.

RECOMMENDATION/COMMENTS: The Board is requested to approve this application.

2017-18 Application for Funding

CDE Program Contact:

Education Data Office, ConApp@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The LEA is required to review and receive approval of their Application for Funding selections with their local governing board.

Date of approval by local governing board	08/22/2017
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District English Learner Advisory Committee (DELAC) Review

Per Title 5 of the California Code of Regulations Section 11308, if your district has more than 50 English learners the district must establish a District English Learner Advisory Committee (DELAC) and involve them in the application for funding for programs that serve English learners.

DELAC representative's full name	Garth Lewis
DELAC review date	08/11/2017
Meeting minutes web address Please enter the Web address of DELAC review meeting minutes (format http://SomeWebsiteName.xxx). If a Web address is not available, the LEA must keep the minutes on file which indicates that the application is approved by the committee.	https://sites.google.com/a/ycoe.org/yolo-county-office-of-education/ed-services/delac
DELAC comment If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)	

Title IV, Part A Addendum

To apply for Title IV, Part A categorical funds for the fiscal year select "Yes." Only eligible LEAs will receive Title IV, Part A funds.

Title IV, Part A (Student Support)	Yes
ESSA Sec. 1112(b) SACS 4127	
Date of material change approval by local governing board	03/20/2018
Participation is considered a material change per Section 64000, as such, local board approval is required.	

Application for Categorical Programs

To receive specific categorical funds for a school year the LEA must apply for the fund by selecting Yes. Only the categorical funds the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant)	Yes
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*****Warning*****

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2017-18 Application for Funding

CDE Program Contact:

Education Data Office, ConApp@cde.ca.gov, 916-319-0297

ESSA Sec. 1111 et seq. SACS 3010	
Title I, Part D (Delinquent)	Yes
ESSA Sec. 1401 SACS 3025	
Title II, Part A (Supporting Effective Instruction)	Yes
ESEA Sec. 2104 SACS 4035	
Title III, Part A Immigrant	No
ESEA Sec. 3102 SACS 4201	
Title III, Part A English Learner	Yes
ESEA Sec. 3102 SACS 4203	

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2017-18 Title I, Part A LEA Allocation

The purpose of this data collection is to calculate the full Title I, Part A allocation available to the LEA.

CDE Program Contact:

Sylvia Hanna, Title I Policy and Program Guidance Office, shanna@cde.ca.gov, 916-319-0948

Nonprofit Private School Equitable Services Percentage Calculation

Total participating nonprofit private school low income students	
Total participating attendance area low income students	100
Percent of nonprofit private school low income students for equitable service calculations	0.00%

Title I, Part A LEA Allocations

2017-18 Title I, Part A entitlement	\$117,703
Transferred-in amount	\$0
Title I, Part A entitlement after transfers	\$117,703
Note: In order for the 2016-17 allowable carryover amount to be pre-populated, the 2016-17 Title I, Part A Carryover data collection should be completed and saved before beginning data entry on this data collection.	
2016-17 Allowable Carryover (Allowable values are the 12 month 2016-17 carryover amount or, whichever is less either the 15 month 2016-17 carryover amount or 15% of the 2016-17 entitlement plus transferred-in amount)	\$0
Repayment of funds	
2017-18 Total allocation	\$117,703
Nonprofit private school equitable services proportional share amount	\$0
Total allocation after nonprofit private school equitable services proportional share amount	\$117,703
Indirect cost reservation	
Administrative reservation	
2017-18 Title I, Part A adjusted allocation	\$117,703
Indirect Cost and Administration Calculation Tool To help determine allowable indirect cost and administrative reservations, based on the LEA's approved indirect cost rate, as defined on the Indirect Cost Rates Web page at http://www.cde.ca.gov/fg/ac/ic/ , below are recommended values.	
2017-18 Approved indirect cost rate	10.18%
Maximum allowable indirect cost reservation	\$10,875
Recommended administration reservation	\$6,780

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2017-18 Title I, Part A Reservations

To report LEA required and authorized reservations before distributing funds to schools.

CDE Program Contact:

Lana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956
 Rina DeRose, Title I Policy and Program Guidance Office, RDeRose@cde.ca.gov, 916-323-0472

Required Reservations

Parent and Family Engagement (1% of the entitlement if greater than \$500,000.)	\$0
School parent and family engagement	\$0
LEA parent and family engagement	\$0
Direct or indirect services to homeless children, regardless of their school of attendance	\$4,833
Local neglected institutions Does the LEA have local institutions for neglected children?	Yes
Local neglected institutions reservation	\$18,500
Local delinquent institutions Does the LEA have local institutions for delinquent children?	Yes
Local delinquent institutions reservation	
Public school Choice transportation (Only applies to students previously transferred under NCLB.)	\$0

Authorized Reservations

Other authorized activities	
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Reservation Summary

Title I, Part A adjusted allocation	\$117,703
Total required reservations	\$23,333
Total authorized reservations	\$0
Allocation after reservations	\$94,370
School parent and family engagement set-aside	\$0
Amount available for Title I, Part A school allocations	\$94,370

*****Warning*****

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2017-18 Title I, Part D LEA Allocations and Reservations

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title I, Part D, Subpart 2, Neglected, Delinquent, and At-Risk Youth, and to report required reservations.

CDE Program Contact:

Karen Steinhaus, Title I Policy and Program Guidance Office, ksteinhaus@cde.ca.gov, 916-319-0946

2017-18 Title I, Part D Entitlement	\$110,304
Transferred-in amount	\$0
Repayment of funds	
2017-18 Allocation	\$110,304
Indirect cost reservation	
Administrative reservation	
Title I, Part D adjusted allocation	\$110,304
General comment (Maximum 500 characters)	

*****Warning*****

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2017-18 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title II, Part A Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders.

CDE Program Contact:

Melissa Flatt, Educator Excellence Office, mflatt@cde.ca.gov, 916-324-5689
 Juan J. Sanchez, Educator Excellence Office (Title II), jsanchez@cde.ca.gov, 916-319-0452

2017-18 Title II, Part A entitlement	\$7,167
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
Total entitlement after transfers	\$7,167
Repayment of funds	
Repayment comment	
Provide an explanation of why repayment dollars were added back to the allocation	
2017-18 Allocation	\$7,167
Administrative and indirect costs	
2017-18 Title II, Part A adjusted allocation	\$7,167

*****Warning*****

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2017-18 Consolidation of Administrative Funds

A request by the LEA to consolidate administrative funds for specific programs.

CDE Program Contact:

Julie Brucklacher, Financial Accountability and Info Srv Office, jbruckla@cde.ca.gov, 916-327-0858

Title I, Part A (Basic) SACS Code 3010	Yes
Title I, Part C (Migrant Education) SACS Code 3060	No
Title I, Part D (Delinquent) SACS Code 3025	Yes
Title II, Part A (Supporting Effective Instruction) SACS Code 4035	Yes
Title III, Part A (Immigrant Students) SACS Code 4201	No
Title III, Part A (English Learner Students) - 2% maximum SACS Code 4203	No
Title IV, Part A (Student Support) SACS Code 4127	No
Title IV, Part B (21st Century Community Learning Centers) SACS Code 4124	No

*****Warning*****

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2016-17 Title I, Part A Carryover

Report only expenditures for fiscal year 2016-17 allocation to determine funds to be carried over to fiscal year 2017-18.

CDE Program Contact:

Kevin Donnelly, Title I Policy and Program Guidance Office, kdonnelly@cde.ca.gov, 916-319-0942
 Rina DeRose, Title I Policy and Program Guidance Office, RDeRose@cde.ca.gov, 916-323-0472

2016-17 Carryover Calculation

2016-17 Title I Part A Entitlement	\$118,176
Transferred in	\$0
Title I Part A available allocation	\$118,176
Expenditures and obligations from July 1, 2016 through June 30, 2017 (12 Months)	\$109,487
Carryover as of June 30, 2017	\$8,689
Carryover percent as of June 30, 2017	7.35%
Expenditures and obligations from July 1, 2016 through September 30, 2017 (15 Months)	\$118,176
Carryover as of September 30, 2017	\$0
Carryover percent as of September 30, 2017	0.00%

*****Warning*****

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2015-16 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2015 through September 30, 2017.

CDE Program Contact:

Melissa Flatt, Educator Excellence Office, mflatt@cde.ca.gov, 916-324-5689

2015-16 Title II, Part A entitlement	\$1,786
2015-16 Title II, Part A total apportionment issued	\$1,786

Professional Development Expenditures

Professional development for teachers	\$1,623
Professional development for administrators	
Subject matter project	
Other professional development expenditures	

Exams and Test Preparation Expenditures

Exam fees, reimbursement	
Test preparation training and/or materials	
Other exam and test preparation expenditures	

Recruitment, Training, and Retaining Expenditures

Recruitment activities	
Hiring incentive and/or relocation allotment	
National Board Certification and/or stipend	
Verification process for special settings (VPSS)	
University course work	
Other recruitment training and retaining expenditures	

Miscellaneous Expenditures

Class size reduction	
Administrative and indirect costs	\$163
Total funds transferred to Title I, Part A	
Other allowable expenditures or encumbrances	
Total expenditures and encumbrances	\$1,786
2015-16 Unspent Funds	\$0
Note: CDE will invoice the LEA for the 2015-16 unspent apportionment amount.	
General Comment (Maximum 500 characters)	

*****Warning*****

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2017-18 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

IDE Program Contact:

Jana Zhou, Title I Policy and Program Guidance Office, jzhou@cde.ca.gov, 916-319-0956
 Tina DeRose, Title I Policy and Program Guidance Office, TDerose@cde.ca.gov, 916-323-0472

EA meets small district criteria.

An LEA is defined as a small district criteria if, based on the school list and the data entered in School Student Counts Actuals, the LEA meets one or more of the following:

- is a single school district
- has a single school per grade span
- has enrollment total for all schools less than 1,000

If an exception to funding is needed, enter an Exception Reason. Use lower case only.

Allowable Exception Reasons

- i - Meets 35% Low Income Requirement
- l - Desegregation Waiver on File
- r - Grandfather Provision
- Feeder Pattern
- j - Local Funded Charter Opted Out
- i - Local Funded Charter Opted In
- : - Funded with EIA/SCE

Low income measure	FRPM
Group Schools by Grade Span	Yes
District-wide low income %	62.26%
Available Title I, Part A school allocation	\$94,370
Available parent and family engagement reservation	\$0
Total participating nonprofit private school low income students	

*****Warning*****

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2017-18 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

School Name	School Code	Grade Span Group	Student Enrollment	Low Income Students	Low Income Student %	Eligible for Funding	Funding Required	Public School	Ranking	Planned for Funding	\$ Per Low Income Student (0.00)	Carryover	TIA School Allocation	Parent and Family Engagement Amount	Total School Allocation	Exception Reason
San Jacobs	5730106	3	35	35	100.00	Y	Y	Y	1	N	943.70		33029.50		33029.50	
Jesús Chavez Community	0113787	3	84	65	77.38	Y	Y	Y	2	N	943.70		61340.50		61340.50	
Colo County Special Education	6077275	3	138	60	43.48	N	N	Y	3	N	0.00		0.00		0.00	

*****Warning*****

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2017-18 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program

CDE Program Contact:

Franco Rozic, Title I Monitoring and Support Office, frozic@cde.ca.gov, 916-319-0269
 Diana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956

Note:

In order for CDE program staff to have visibility to all SWP authorized schools, it is important to have an Authorized Representative certify this Notification of Authorization data collection after a change is made.

School Name	School Code	Authorized	Local Board Approval Date (ex. 07/30/2017)	Low Income %	SIG Approval Date (ex. 07/30/2017)	SWP Waiver Approval Date (ex. 07/30/2017)
Cesar Chavez Community	0113787	N				
Jan Jacobs	5730106	N				
Colo County Special Education	6077275	N				

*****Warning*****

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2015-16 Title I, Part D Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2015 through September 30, 2017.

CDE Program Contact:

Karen Steinhaus, Title I Policy and Program Guidance Office, ksteinhaus@cde.ca.gov, 916-319-0946

Use of Funds

Funds provided to local educational agencies under this subpart (section 1424) may be used, as appropriate, for:

- (1) programs that serve children and youth returning to local schools from correctional facilities, to assist in the transition of such children and youth to the school environment and help them remain in school in order to complete their education;
- (2) dropout prevention programs which serve at-risk children and youth, including pregnant and parenting teens, children and youth who have come in contact with the juvenile justice system, children and youth at least 1 year behind their expected grade level, migrant youth, immigrant youth, students with limited English proficiency, and gang members;
- (3) the coordination of health and social services for such individuals if there is a likelihood that the provision of such services, including day care, drug and alcohol counseling, and mental health services, will improve the likelihood such individuals will complete their education;
- (4) special programs to meet the unique academic needs of participating children and youth, including vocational and technical education, special education, career counseling, curriculum-based youth entrepreneurship education, and assistance in securing student loans or grants for postsecondary education; and
- (5) programs providing mentoring and peer mediation.

2015-16 Title I, Part D entitlement	\$109,967
2015-16 Title I, Part D total apportionment issued	\$109,967
Object Code - Activity	
1000-1999 Certificated personnel salaries	\$43,687
2000-2999 Classified personnel salaries	\$14,426
3000-3999 Employee benefits	\$11,870
4000-4999 Books and supplies	\$483
5000-5999 Services and other operating expenditures	\$30,866
Administrative and indirect costs	\$8,635
Total year-to-date expenditures	\$109,967
2015-16 Unspent funds	\$0
Note: CDE will invoice the LEA for the amount of 2015-16 unspent funds.	
General comment	
(Maximum 500 characters)	

*****Warning*****

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2017-18 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Subpart 1 Rural Education Achievement Program Flexibility (REAP-Flex) governed by ESEA Section 5211. Funds transferred under REAP-Flex are not to be included on this form.

CDE Program Contact:

Juan J. Sanchez, Educator Excellence Office (Title II), jsanchez@cde.ca.gov, 916-319-0452
 Tom Herman, Coordinated School Health & Safety (Title IV), THerman@cde.ca.gov, 916-319-0914

Title II, Part A Transfers	
2017-18 Title II, Part A entitlement	\$7,167
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III, Part A English Learner	\$0
Transferred to Title III, Part A Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2017-18 Title II, Part A entitlement after transfers out	\$7,167
Title IV, Part A Transfers	
2017-18 Title IV, Part A entitlement	\$0
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III, Part A English Learner	\$0
Transferred to Title III, Part A Immigrant	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$0
2017-18 Title IV, Part A entitlement after transfers out	\$0

*****Warning*****

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YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent

SUBJECT: Yolo County Office of Education 2017-18 Second Period Interim Financial Report	AGENDA ITEM #: 4.8
PER: <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Crissy Huey
<u>BACKGROUND:</u>	DATE: March 20, 2018

The attached Second Period Interim Financial Report will be reviewed at the meeting. This report reflects variations in revenues and expenditures. The overall fund balance of the Yolo County Office of Education decreased by approximately \$219,344 in this reporting period, with a total deficit of (\$802,602) reflected. However, the deficit is only a calculation based upon current year's revenues and expenditures. A portion of the expenditures recorded is associated with revenues earned in an earlier period and recorded in the beginning balance.

RECOMMENDATION/COMMENTS: For information.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund	G	G	G	G
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	G	G	G	G
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve 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	G	G	G	G
21I	Building Fund				
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				
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	G	G	G	G
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				GS
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

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: _____ Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Crissy Huey Telephone: 530-668-3728
Title: Director, Internal Business Services E-mail: crissy.huey@ycoe.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,795,204.00	4,836,094.00	5,720,602.77	4,786,043.00	(50,051.00)	-1.0%
2) Federal Revenue		8100-8299	0.00	0.00	58,018.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	82,320.00	82,320.00	72,999.90	133,083.00	50,763.00	61.7%
4) Other Local Revenue		8600-8799	1,046,586.00	1,138,905.95	236,242.73	1,218,081.00	79,175.05	7.0%
5) TOTAL, REVENUES			5,924,110.00	6,057,319.95	6,087,863.40	6,137,207.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,213,397.00	1,344,071.00	717,417.93	1,255,514.00	88,557.00	6.6%
2) Classified Salaries		2000-2999	3,116,921.00	3,182,975.00	1,825,563.79	3,197,793.00	(14,818.00)	-0.5%
3) Employee Benefits		3000-3999	1,589,674.00	1,599,094.00	855,408.23	1,591,176.00	7,918.00	0.5%
4) Books and Supplies		4000-4999	264,452.00	345,152.00	153,610.27	402,583.00	(57,431.00)	-16.6%
5) Services and Other Operating Expenditures		5000-5999	663,055.00	651,860.00	276,441.55	879,272.00	(227,412.00)	-34.9%
6) Capital Outlay		6000-6999	582,800.00	826,277.00	71,344.22	855,736.59	(29,459.59)	-3.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	6,516.00	7,602.00	7,602.00	(1,086.00)	-16.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,354,319.00)	(1,437,255.00)	(668,435.29)	(1,461,289.00)	24,034.00	-1.7%
9) TOTAL, EXPENDITURES			6,075,980.00	6,518,690.00	3,238,952.70	6,728,387.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(151,870.00)	(461,370.05)	2,848,910.70	(591,180.59)		
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	17,553.00	17,553.00	0.00	17,553.00	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			(17,553.00)	(17,553.00)	0.00	(17,553.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(169,423.00)	(478,923.05)	2,848,910.70	(608,733.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,207,646.51	8,207,646.51		8,207,646.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,207,646.51	8,207,646.51		8,207,646.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,207,646.51	8,207,646.51		8,207,646.51		
2) Ending Balance, June 30 (E + F1e)			8,038,223.51	7,728,723.46		7,598,912.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	7,248,917.51	6,939,417.46		6,809,606.92		
	0000	9780	6,834,666.26					
Lottery, Unrestricted	1100	9780	414,251.25					
Lottery, Unrestricted	1100	9780		405,890.25				
Lottery, Unrestricted	1100	9780				398,195.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	789,306.00	789,306.00		789,306.00		
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	2,208,344.00	2,281,491.00	1,277,913.00	2,404,065.00	122,574.00	5.4%
Education Protection Account State Aid - Current Year		8012	757,278.00	725,021.00	362,511.00	717,410.00	(7,611.00)	-1.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	57,677.00	57,677.00	28,543.08	56,893.00	(784.00)	-1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,050.00	3,050.00	59.64	3,550.00	500.00	16.4%
County & District Taxes Secured Roll Taxes		8041	6,405,900.00	6,405,900.00	3,258,165.32	6,744,886.00	338,986.00	5.3%
Unsecured Roll Taxes		8042	307,332.00	307,332.00	295,166.31	333,295.00	25,963.00	8.4%
Prior Years' Taxes		8043	3,782.00	3,782.00	2,633.08	4,178.00	396.00	10.5%
Supplemental Taxes		8044	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,111,733.00	1,111,733.00	58,470.14	80,984.00	(1,030,749.00)	-92.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	400,000.00	400,000.00	437,141.20	400,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	3,078.00	3,078.00	0.00	3,123.00	45.00	1.5%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,358,174.00	11,399,064.00	5,720,602.77	10,848,384.00	(550,680.00)	-4.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	507,278.00	475,021.00	0.00	467,410.00	(7,611.00)	-1.6%
All Other LCFF Transfers - Current Year	All Other	8091	(757,278.00)	(725,021.00)	0.00	(717,410.00)	7,611.00	-1.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(6,312,970.00)	(6,312,970.00)	0.00	(5,812,341.00)	500,629.00	-7.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,795,204.00	4,836,094.00	5,720,602.77	4,786,043.00	(50,051.00)	-1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	58,018.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	58,018.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	39,693.00	39,693.00	51,987.00	88,152.00	48,459.00	122.1%
Lottery - Unrestricted and Instructional Materials		8560	33,552.00	33,552.00	21,012.90	33,552.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	9,075.00	9,075.00	0.00	11,379.00	2,304.00	25.4%
TOTAL, OTHER STATE REVENUE			82,320.00	82,320.00	72,999.90	133,083.00	50,763.00	61.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	10,000.00	12,200.00	13,450.00	20,400.00	8,200.00	67.2%
Interest		8660	40,000.00	40,000.00	54,493.88	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	8,815.55	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	5,625.00	5,625.00	13,095.00	7,470.00	132.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	944,445.00	992,445.00	48,000.00	967,573.00	(24,872.00)	-2.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	400.00	36,894.95	105,858.30	125,272.00	88,377.05	239.5%
Tuition		8710	51,741.00	51,741.00	0.00	51,741.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,046,586.00	1,138,905.95	236,242.73	1,218,081.00	79,175.05	7.0%
TOTAL, REVENUES			5,924,110.00	6,057,319.95	6,087,863.40	6,137,207.00	79,887.05	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	533,613.00	544,045.00	311,532.56	545,338.00	(1,293.00)	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	668,784.00	786,526.00	396,926.75	694,926.00	91,600.00	11.6%
Other Certificated Salaries		1900	11,000.00	13,500.00	8,958.62	15,250.00	(1,750.00)	-13.0%
TOTAL, CERTIFICATED SALARIES			1,213,397.00	1,344,071.00	717,417.93	1,255,514.00	88,557.00	6.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	109,016.00	135,358.00	74,283.39	138,057.00	(2,699.00)	-2.0%
Classified Support Salaries		2200	314,616.00	316,770.00	184,917.08	320,226.00	(3,456.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	878,211.00	880,525.00	504,758.78	880,525.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,814,078.00	1,849,176.00	1,061,227.00	1,852,177.00	(3,001.00)	-0.2%
Other Classified Salaries		2900	1,000.00	1,146.00	377.54	6,808.00	(5,662.00)	-494.1%
TOTAL, CLASSIFIED SALARIES			3,116,921.00	3,182,975.00	1,825,563.79	3,197,793.00	(14,818.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	171,910.00	172,570.00	97,896.82	174,365.00	(1,795.00)	-1.0%
PERS		3201-3202	490,219.00	502,328.00	277,484.84	501,090.00	1,238.00	0.2%
OASDI/Medicare/Alternative		3301-3302	265,043.00	273,178.00	145,166.93	273,832.00	(654.00)	-0.2%
Health and Welfare Benefits		3401-3402	457,431.00	442,007.00	199,712.46	432,574.00	9,433.00	2.1%
Unemployment Insurance		3501-3502	2,164.00	2,227.00	1,218.02	2,234.00	(7.00)	-0.3%
Workers' Compensation		3601-3602	107,265.00	110,484.00	62,868.72	110,935.00	(451.00)	-0.4%
OPEB, Allocated		3701-3702	95,642.00	96,300.00	71,060.44	96,146.00	154.00	0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,589,674.00	1,599,094.00	855,408.23	1,591,176.00	7,918.00	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,287.00	28,377.00	26,973.52	28,377.00	0.00	0.0%
Books and Other Reference Materials		4200	8,728.00	14,806.00	190.84	14,806.00	0.00	0.0%
Materials and Supplies		4300	182,008.00	223,674.00	100,710.83	261,825.00	(38,151.00)	-17.1%
Noncapitalized Equipment		4400	62,429.00	78,295.00	25,735.08	97,575.00	(19,280.00)	-24.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			264,452.00	345,152.00	153,610.27	402,583.00	(57,431.00)	-16.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	139,422.00	151,513.00	58,792.46	160,047.00	(8,534.00)	-5.6%
Dues and Memberships		5300	41,850.00	45,779.00	41,889.51	48,816.00	(3,037.00)	-6.6%
Insurance		5400-5450	80,000.00	80,000.00	78,591.00	80,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	366,168.00	366,168.00	152,218.75	362,110.00	4,058.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	390,000.00	369,799.00	175,715.77	398,682.00	(28,883.00)	-7.8%
Transfers of Direct Costs		5710	(1,287,756.00)	(1,308,856.00)	(569,981.92)	(1,314,951.00)	6,095.00	-0.5%
Transfers of Direct Costs - Interfund		5750	(52,542.00)	(52,693.00)	(24,650.27)	(54,214.00)	1,521.00	-2.9%
Professional/Consulting Services and Operating Expenditures		5800	850,510.00	844,346.00	303,419.84	1,059,189.00	(214,843.00)	-25.4%
Communications		5900	135,403.00	155,804.00	60,446.41	139,593.00	16,211.00	10.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			663,055.00	651,860.00	276,441.55	879,272.00	(227,412.00)	-34.9%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	4,185.00	4,184.72	4,185.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	510,000.00	744,796.00	67,159.50	746,809.00	(2,013.00)	-0.3%
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	72,800.00	77,296.00	0.00	104,742.59	(27,446.59)	-35.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			582,800.00	826,277.00	71,344.22	855,736.59	(29,459.59)	-3.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	6,516.00	7,602.00	7,602.00	(1,086.00)	-16.7%
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	6,516.00	7,602.00	7,602.00	(1,086.00)	-16.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,161,535.00)	(1,218,380.00)	(557,465.25)	(1,207,102.00)	(11,278.00)	0.9%
Transfers of Indirect Costs - Interfund		7350	(192,784.00)	(218,875.00)	(110,970.04)	(254,187.00)	35,312.00	-16.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,354,319.00)	(1,437,255.00)	(668,435.29)	(1,461,289.00)	24,034.00	-1.7%
TOTAL, EXPENDITURES			6,075,980.00	6,518,690.00	3,238,952.70	6,728,387.59	(209,697.59)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	17,553.00	17,553.00	0.00	17,553.00	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			17,553.00	17,553.00	0.00	17,553.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)			(17,553.00)	(17,553.00)	0.00	(17,553.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,312,970.00	6,312,970.00	0.00	5,812,341.00	(500,629.00)	-7.9%
2) Federal Revenue		8100-8299	4,298,844.00	4,558,712.00	913,841.81	4,648,672.00	89,960.00	2.0%
3) Other State Revenue		8300-8599	4,056,421.00	5,594,754.00	3,384,649.24	5,566,819.00	(27,935.00)	-0.5%
4) Other Local Revenue		8600-8799	2,619,340.00	3,203,189.57	451,954.55	3,195,937.00	(7,252.57)	-0.2%
5) TOTAL, REVENUES			17,287,575.00	19,669,625.57	4,750,445.60	19,223,769.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,831,217.00	5,750,392.00	3,006,129.30	5,738,641.00	11,751.00	0.2%
2) Classified Salaries		2000-2999	3,196,356.00	3,187,364.00	1,594,176.16	3,100,492.00	86,872.00	2.7%
3) Employee Benefits		3000-3999	3,976,882.00	3,941,440.10	1,370,955.37	3,661,790.00	279,650.10	7.1%
4) Books and Supplies		4000-4999	448,319.00	696,009.00	188,147.54	724,077.00	(28,068.00)	-4.0%
5) Services and Other Operating Expenditures		5000-5999	3,033,378.00	4,811,264.01	1,161,449.46	4,767,700.00	43,564.01	0.9%
6) Capital Outlay		6000-6999	0.00	106,118.00	67,358.07	154,838.00	(48,720.00)	-45.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,161,535.00	1,218,380.00	557,465.25	1,207,106.00	11,274.00	0.9%
9) TOTAL, EXPENDITURES			17,647,687.00	19,710,967.11	7,945,681.15	19,354,644.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(360,112.00)	(41,341.54)	(3,195,235.55)	(130,875.00)		
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	62,993.00	62,993.00	28,258.85	62,993.00	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			(62,993.00)	(62,993.00)	(28,258.85)	(62,993.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(423,105.00)	(104,334.54)	(3,223,494.40)	(193,868.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,353,647.74	2,353,647.74		2,353,647.74	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)			2,353,647.74	2,353,647.74		2,353,647.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,353,647.74	2,353,647.74		2,353,647.74		
2) Ending Balance, June 30 (E + F1e)			1,930,542.74	2,249,313.20		2,159,779.74		
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	1,930,542.80	2,249,313.23		2,159,780.02		
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	(0.06)	(0.03)		(0.28)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	6,312,970.00	6,312,970.00	0.00	5,812,341.00	(500,629.00)	-7.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,312,970.00	6,312,970.00	0.00	5,812,341.00	(500,629.00)	-7.9%
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	0.00	0.0%
Special Education Discretionary Grants		8182	81,048.00	136,152.00	10,775.45	136,152.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	92,959.00	125,063.00	23,970.82	126,393.00	1,330.00	1.1%
Title I, Part D, Local Delinquent Programs	3025	8290	159,248.00	153,232.00	62,137.50	153,052.00	(180.00)	-0.1%
Title II, Part A, Educator Quality	4035	8290	1,554.00	7,171.00	1,793.00	7,167.00	(4.00)	-0.1%

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)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	0.00	6,309.00	0.00	8,109.00	1,800.00	28.5%
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	3,964,035.00	4,130,785.00	815,165.04	4,217,799.00	87,014.00	2.1%
TOTAL, FEDERAL REVENUE			4,298,844.00	4,558,712.00	913,841.81	4,648,672.00	89,960.00	2.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	1,210,724.00	1,210,724.00	477,096.00	1,234,877.00	24,153.00	2.0%
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	617,699.00	617,699.00	345,034.00	617,699.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	10,485.00	10,485.00	3,375.62	10,485.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	13,500.00	13,500.00	New
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	138,238.00	1,303,811.00	1,303,811.42	1,303,811.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	163,626.00	355,434.00	306,876.34	356,434.00	1,000.00	0.3%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	52,159.00	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	1,915,649.00	2,096,601.00	896,296.86	2,030,013.00	(66,588.00)	-3.2%
TOTAL, OTHER STATE REVENUE			4,056,421.00	5,594,754.00	3,384,649.24	5,566,819.00	(27,935.00)	-0.5%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	496,407.00	973,526.00	344,757.20	973,526.00	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	75,000.00	75,000.00	75,000.00	75,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	164,394.00	271,124.57	32,197.35	294,772.00	23,647.43	8.7%
Tuition		8710	1,883,539.00	1,883,539.00	0.00	1,852,639.00	(30,900.00)	-1.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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/IP 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			2,619,340.00	3,203,189.57	451,954.55	3,195,937.00	(7,252.57)	-0.2%
TOTAL, REVENUES			17,287,575.00	19,669,625.57	4,750,445.60	19,223,769.00	(445,856.57)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,198,162.00	3,113,039.00	1,547,701.40	3,100,276.00	12,763.00	0.4%
Certificated Pupil Support Salaries		1200	1,414,273.00	1,383,089.00	757,259.29	1,348,025.00	35,064.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,209,122.00	1,239,574.00	696,620.96	1,278,866.00	(39,292.00)	-3.2%
Other Certificated Salaries		1900	9,660.00	14,690.00	4,547.65	11,474.00	3,216.00	21.9%
TOTAL, CERTIFICATED SALARIES			5,831,217.00	5,750,392.00	3,006,129.30	5,738,641.00	11,751.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,813,785.00	1,808,842.00	851,233.67	1,704,103.00	104,739.00	5.8%
Classified Support Salaries		2200	599,793.00	595,442.00	325,059.93	625,266.00	(29,824.00)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	299,640.00	312,706.00	168,672.70	319,167.00	(6,461.00)	-2.1%
Clerical, Technical and Office Salaries		2400	421,852.00	408,514.00	223,694.61	400,529.00	7,985.00	2.0%
Other Classified Salaries		2900	61,286.00	61,860.00	25,515.25	51,427.00	10,433.00	16.9%
TOTAL, CLASSIFIED SALARIES			3,196,356.00	3,187,364.00	1,594,176.16	3,100,492.00	86,872.00	2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,451,033.00	1,434,641.00	390,492.88	1,416,280.00	18,361.00	1.3%
PERS		3201-3202	551,297.00	562,322.94	274,221.37	536,198.00	26,124.94	4.6%
OASDI/Medicare/Alternative		3301-3302	357,910.00	355,785.50	175,712.69	349,656.00	6,129.50	1.7%
Health and Welfare Benefits		3401-3402	1,292,495.00	1,250,582.00	414,497.92	1,027,350.00	223,232.00	17.9%
Unemployment Insurance		3501-3502	4,502.00	5,101.00	2,302.26	4,514.00	587.00	11.5%
Workers' Compensation		3601-3602	220,500.00	221,460.66	113,728.25	218,143.00	3,317.66	1.5%
OPEB, Allocated		3701-3702	99,145.00	111,547.00	0.00	109,649.00	1,898.00	1.7%
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			3,976,882.00	3,941,440.10	1,370,955.37	3,661,790.00	279,650.10	7.1%
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	85.00	85.00	0.00	85.00	0.00	0.0%
Materials and Supplies		4300	319,988.00	453,782.00	116,560.62	482,834.00	(29,052.00)	-6.4%
Noncapitalized Equipment		4400	124,246.00	238,142.00	71,072.85	237,158.00	984.00	0.4%
Food		4700	4,000.00	4,000.00	514.07	4,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			448,319.00	696,009.00	188,147.54	724,077.00	(28,068.00)	-4.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	497,638.00	1,671,857.00	62,106.86	1,567,323.00	104,534.00	6.3%
Travel and Conferences		5200	227,946.00	259,154.00	111,384.11	295,039.00	(35,885.00)	-13.8%
Dues and Memberships		5300	7,362.00	7,362.00	4,705.00	7,362.00	0.00	0.0%
Insurance		5400-5450	17,700.00	17,700.00	0.00	17,700.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,454.00	1,454.00	678.57	1,549.00	(95.00)	-6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,710.00	19,710.00	1,675.45	19,710.00	0.00	0.0%
Transfers of Direct Costs		5710	1,287,756.00	1,308,856.00	569,981.92	1,314,951.00	(6,095.00)	-0.5%
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	956,674.00	1,507,361.01	406,664.83	1,525,341.00	(17,979.99)	-1.2%
Communications		5900	17,138.00	17,810.00	4,252.72	18,725.00	(915.00)	-5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,033,378.00	4,811,264.01	1,161,449.46	4,767,700.00	43,564.01	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	42,972.00	42,972.07	91,692.00	(48,720.00)	-113.4%
Buildings and Improvements of Buildings		6200	0.00	63,146.00	24,386.00	63,146.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	106,118.00	67,358.07	154,838.00	(48,720.00)	-45.9%
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	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	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		7310	1,161,535.00	1,218,380.00	557,465.25	1,207,106.00	11,274.00	0.9%
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			1,161,535.00	1,218,380.00	557,465.25	1,207,106.00	11,274.00	0.9%
TOTAL, EXPENDITURES			17,647,687.00	19,710,967.11	7,945,681.15	19,354,644.00	356,323.11	1.8%

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%
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	62,993.00	62,993.00	28,258.85	62,993.00	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			62,993.00	62,993.00	28,258.85	62,993.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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)			(62,993.00)	(62,993.00)	(28,258.85)	(62,993.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	11,108,174.00	11,149,064.00	5,720,602.77	10,598,384.00	(550,680.00)	-4.9%
2) Federal Revenue		8100-8299	4,298,844.00	4,558,712.00	971,859.81	4,648,672.00	89,960.00	2.0%
3) Other State Revenue		8300-8599	4,138,741.00	5,677,074.00	3,457,649.14	5,699,902.00	22,828.00	0.4%
4) Other Local Revenue		8600-8799	3,665,926.00	4,342,095.52	688,197.28	4,414,018.00	71,922.48	1.7%
5) TOTAL, REVENUES			23,211,685.00	25,726,945.52	10,838,309.00	25,360,976.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,044,614.00	7,094,463.00	3,723,547.23	6,994,155.00	100,308.00	1.4%
2) Classified Salaries		2000-2999	6,313,277.00	6,370,339.00	3,419,739.95	6,298,285.00	72,054.00	1.1%
3) Employee Benefits		3000-3999	5,566,556.00	5,540,534.10	2,226,363.60	5,252,966.00	287,568.10	5.2%
4) Books and Supplies		4000-4999	712,771.00	1,041,161.00	341,757.81	1,126,660.00	(85,499.00)	-8.2%
5) Services and Other Operating Expenditures		5000-5999	3,696,433.00	5,463,124.01	1,437,891.01	5,646,972.00	(183,847.99)	-3.4%
6) Capital Outlay		6000-6999	582,800.00	932,395.00	138,702.29	1,010,574.59	(78,179.59)	-8.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	6,516.00	7,602.00	7,602.00	(1,086.00)	-16.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(192,784.00)	(218,875.00)	(110,970.04)	(254,183.00)	35,308.00	-16.1%
9) TOTAL, EXPENDITURES			23,723,667.00	26,229,657.11	11,184,633.85	26,083,031.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(511,982.00)	(502,711.59)	(346,324.85)	(722,055.59)		
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	80,546.00	80,546.00	28,258.85	80,546.00	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			(80,546.00)	(80,546.00)	(28,258.85)	(80,546.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(592,528.00)	(583,257.59)	(374,583.70)	(802,601.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,561,294.25	10,561,294.25		10,561,294.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,561,294.25	10,561,294.25		10,561,294.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,561,294.25	10,561,294.25		10,561,294.25		
2) Ending Balance, June 30 (E + F1e)			9,968,766.25	9,978,036.66		9,758,692.66		
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	1,930,542.80	2,249,313.23		2,159,780.02		
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	7,248,917.51	6,939,417.46		6,809,606.92		
	0000	9780	6,834,666.26					
Lottery, Unrestricted	1100	9780	414,251.25					
Lottery, Unrestricted	1100	9780		405,890.25				
Lottery, Unrestricted	1100	9780				398,195.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	789,306.00	789,306.00		789,306.00		
Unassigned/Unappropriated Amount		9790	(0.06)	(0.03)		(0.28)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,208,344.00	2,281,491.00	1,277,913.00	2,404,065.00	122,574.00	5.4%
Education Protection Account State Aid - Current Year		8012	757,278.00	725,021.00	362,511.00	717,410.00	(7,611.00)	-1.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	57,677.00	57,677.00	28,543.08	56,893.00	(784.00)	-1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,050.00	3,050.00	59.64	3,550.00	500.00	16.4%
County & District Taxes								
Secured Roll Taxes		8041	6,405,900.00	6,405,900.00	3,258,165.32	6,744,886.00	338,986.00	5.3%
Unsecured Roll Taxes		8042	307,332.00	307,332.00	295,166.31	333,295.00	25,963.00	8.4%
Prior Years' Taxes		8043	3,782.00	3,782.00	2,633.08	4,178.00	396.00	10.5%
Supplemental Taxes		8044	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,111,733.00	1,111,733.00	58,470.14	80,984.00	(1,030,749.00)	-92.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	400,000.00	400,000.00	437,141.20	400,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	3,078.00	3,078.00	0.00	3,123.00	45.00	1.5%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,358,174.00	11,399,064.00	5,720,602.77	10,848,384.00	(550,680.00)	-4.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	507,278.00	475,021.00	0.00	467,410.00	(7,611.00)	-1.6%
All Other LCFF Transfers - Current Year	All Other	8091	(757,278.00)	(725,021.00)	0.00	(717,410.00)	7,611.00	-1.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,108,174.00	11,149,064.00	5,720,602.77	10,598,384.00	(550,680.00)	-4.9%
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	0.00	0.0%
Special Education Discretionary Grants		8182	81,048.00	136,152.00	10,775.45	136,152.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	92,959.00	125,063.00	23,970.82	126,393.00	1,330.00	1.1%
Title I, Part D, Local Delinquent Programs	3025	8290	159,248.00	153,232.00	62,137.50	153,052.00	(180.00)	-0.1%
Title II, Part A, Educator Quality	4035	8290	1,554.00	7,171.00	1,793.00	7,167.00	(4.00)	-0.1%

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)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	0.00	6,309.00	0.00	8,109.00	1,800.00	28.5%
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	3,964,035.00	4,130,785.00	873,183.04	4,217,799.00	87,014.00	2.1%
TOTAL, FEDERAL REVENUE			4,298,844.00	4,558,712.00	971,859.81	4,648,672.00	89,960.00	2.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,210,724.00	1,210,724.00	477,096.00	1,234,877.00	24,153.00	2.0%
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	617,699.00	617,699.00	345,034.00	617,699.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	39,693.00	39,693.00	51,987.00	88,152.00	48,459.00	122.1%
Lottery - Unrestricted and Instructional Materi		8560	44,037.00	44,037.00	24,388.52	44,037.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	13,500.00	13,500.00	New
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	138,238.00	1,303,811.00	1,303,811.42	1,303,811.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	163,626.00	355,434.00	306,876.34	356,434.00	1,000.00	0.3%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	52,159.00	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	1,924,724.00	2,105,676.00	896,296.86	2,041,392.00	(64,284.00)	-3.1%
TOTAL, OTHER STATE REVENUE			4,138,741.00	5,677,074.00	3,457,649.14	5,699,902.00	22,828.00	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	10,000.00	12,200.00	13,450.00	20,400.00	8,200.00	67.2%
Interest		8660	40,000.00	40,000.00	54,493.88	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	8,815.55	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	496,407.00	979,151.00	350,382.20	986,621.00	7,470.00	0.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,019,445.00	1,067,445.00	123,000.00	1,042,573.00	(24,872.00)	-2.3%
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	164,794.00	308,019.52	138,055.65	420,044.00	112,024.48	36.4%
Tuition		8710	1,935,280.00	1,935,280.00	0.00	1,904,380.00	(30,900.00)	-1.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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			3,665,926.00	4,342,095.52	688,197.28	4,414,018.00	71,922.48	1.7%
TOTAL, REVENUES			23,211,685.00	25,726,945.52	10,838,309.00	25,360,976.00	(365,969.52)	-1.4%

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	3,731,775.00	3,657,084.00	1,859,233.96	3,645,614.00	11,470.00	0.3%
Certificated Pupil Support Salaries		1200	1,414,273.00	1,383,089.00	757,259.29	1,348,025.00	35,064.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,877,906.00	2,026,100.00	1,093,547.71	1,973,792.00	52,308.00	2.6%
Other Certificated Salaries		1900	20,660.00	28,190.00	13,506.27	26,724.00	1,466.00	5.2%
TOTAL, CERTIFICATED SALARIES			7,044,614.00	7,094,463.00	3,723,547.23	6,994,155.00	100,308.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,922,801.00	1,944,200.00	925,517.06	1,842,160.00	102,040.00	5.2%
Classified Support Salaries		2200	914,409.00	912,212.00	509,977.01	945,492.00	(33,280.00)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	1,177,851.00	1,193,231.00	673,431.48	1,199,692.00	(6,461.00)	-0.5%
Clerical, Technical and Office Salaries		2400	2,235,930.00	2,257,690.00	1,284,921.61	2,252,706.00	4,984.00	0.2%
Other Classified Salaries		2900	62,286.00	63,006.00	25,892.79	58,235.00	4,771.00	7.6%
TOTAL, CLASSIFIED SALARIES			6,313,277.00	6,370,339.00	3,419,739.95	6,298,285.00	72,054.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,622,943.00	1,607,211.00	488,389.70	1,590,645.00	16,566.00	1.0%
PERS		3201-3202	1,041,516.00	1,064,650.94	551,706.21	1,037,288.00	27,362.94	2.6%
OASDI/Medicare/Alternative		3301-3302	622,953.00	628,963.50	320,879.62	623,488.00	5,475.50	0.9%
Health and Welfare Benefits		3401-3402	1,749,926.00	1,692,589.00	614,210.38	1,459,924.00	232,665.00	13.7%
Unemployment Insurance		3501-3502	6,666.00	7,328.00	3,520.28	6,748.00	580.00	7.9%
Workers' Compensation		3601-3602	327,765.00	331,944.66	176,596.97	329,078.00	2,866.66	0.9%
OPEB, Allocated		3701-3702	194,787.00	207,847.00	71,060.44	205,795.00	2,052.00	1.0%
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			5,566,556.00	5,540,534.10	2,226,363.60	5,252,966.00	287,568.10	5.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,287.00	28,377.00	26,973.52	28,377.00	0.00	0.0%
Books and Other Reference Materials		4200	8,813.00	14,891.00	190.84	14,891.00	0.00	0.0%
Materials and Supplies		4300	501,996.00	677,456.00	217,271.45	744,659.00	(67,203.00)	-9.9%
Noncapitalized Equipment		4400	186,675.00	316,437.00	96,807.93	334,733.00	(18,296.00)	-5.8%
Food		4700	4,000.00	4,000.00	514.07	4,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			712,771.00	1,041,161.00	341,757.81	1,126,660.00	(85,499.00)	-8.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	497,638.00	1,671,857.00	62,106.86	1,567,323.00	104,534.00	6.3%
Travel and Conferences		5200	367,368.00	410,667.00	170,176.57	455,086.00	(44,419.00)	-10.8%
Dues and Memberships		5300	49,212.00	53,141.00	46,594.51	56,178.00	(3,037.00)	-5.7%
Insurance		5400-5450	97,700.00	97,700.00	78,591.00	97,700.00	0.00	0.0%
Operations and Housekeeping Services		5500	367,622.00	367,622.00	152,897.32	363,659.00	3,963.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	409,710.00	389,509.00	177,391.22	418,392.00	(28,883.00)	-7.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(52,542.00)	(52,693.00)	(24,650.27)	(54,214.00)	1,521.00	-2.9%
Professional/Consulting Services and Operating Expenditures		5800	1,807,184.00	2,351,707.01	710,084.67	2,584,530.00	(232,822.99)	-9.9%
Communications		5900	152,541.00	173,614.00	64,699.13	158,318.00	15,296.00	8.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,696,433.00	5,463,124.01	1,437,891.01	5,646,972.00	(183,847.99)	-3.4%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	47,157.00	47,156.79	95,877.00	(48,720.00)	-103.3%
Buildings and Improvements of Buildings		6200	510,000.00	807,942.00	91,545.50	809,955.00	(2,013.00)	-0.2%
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	72,800.00	77,296.00	0.00	104,742.59	(27,446.59)	-35.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			582,800.00	932,395.00	138,702.29	1,010,574.59	(78,179.59)	-8.4%
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	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	6,516.00	7,602.00	7,602.00	(1,086.00)	-16.7%
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	6,516.00	7,602.00	7,602.00	(1,086.00)	-16.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	4.00		
Transfers of Indirect Costs - Interfund		7350	(192,784.00)	(218,875.00)	(110,970.04)	(254,187.00)	35,312.00	-16.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(192,784.00)	(218,875.00)	(110,970.04)	(254,183.00)	35,308.00	-16.1%
TOTAL, EXPENDITURES			23,723,667.00	26,229,657.11	11,184,633.85	26,083,031.59	146,625.52	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	17,553.00	17,553.00	0.00	17,553.00	0.00	0.0%
To: Cafeteria Fund		7616	62,993.00	62,993.00	28,258.85	62,993.00	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			80,546.00	80,546.00	28,258.85	80,546.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,546.00)	(80,546.00)	(28,258.85)	(80,546.00)	0.00	0.0%

Resource	Description	2017-18 Projected Year Totals
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	32,104.00
4035	ESEA: Title II, Part A, Teacher Quality	5,613.00
4123	NCLB: Title IV, 21st Century Community Lea	0.06
5640	Medi-Cal Billing Option	347,010.63
6300	Lottery: Instructional Materials	0.26
6500	Special Education	599,382.59
6690	Tobacco-Use Prevention Education: Grades	178,298.00
7338	College Readiness Block Grant	120,000.00
7366	Supplementary Programs: Foster Youth Sen	49,486.00
7810	Other Restricted State	35,000.00
9010	Other Restricted Local	792,885.48
Total, Restricted Balance		<u>2,159,780.02</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,587,331.00	5,726,703.00	1,387.00	5,726,703.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,640,218.00	9,640,218.00	4,276,417.00	9,217,346.00	(422,872.00)	-4.4%
4) Other Local Revenue		8600-8799	0.00	7,427.00	7,752.87	7,427.00	0.00	0.0%
5) TOTAL REVENUES			15,227,549.00	15,374,348.00	4,285,556.87	14,951,476.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,227,549.00	15,374,348.00	4,087,796.00	14,951,476.00	422,872.00	2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			15,227,549.00	15,374,348.00	4,087,796.00	14,951,476.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	197,760.87	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	197,760.87	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,786.35	6,786.35		6,786.35	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)			6,786.35	6,786.35		6,786.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,786.35	6,786.35		6,786.35		
2) Ending Balance, June 30 (E + F1e)			6,786.35	6,786.35		6,786.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	6,786.49	6,786.49		6,786.49		
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	(0.14)	(0.14)		(0.14)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	5,587,331.00	5,726,703.00	1,387.00	5,726,703.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,587,331.00	5,726,703.00	1,387.00	5,726,703.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	8,900,268.00	8,900,268.00	4,276,417.00	8,478,830.00	(421,438.00)	-4.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	739,950.00	739,950.00	0.00	738,516.00	(1,434.00)	-0.2%
TOTAL, OTHER STATE REVENUE			9,640,218.00	9,640,218.00	4,276,417.00	9,217,346.00	(422,872.00)	-4.4%
OTHER LOCAL REVENUE								
Interest		8660	0.00	7,427.00	7,112.22	7,427.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	640.65	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	7,427.00	7,752.87	7,427.00	0.00	0.0%
TOTAL, REVENUES			15,227,549.00	15,374,348.00	4,285,556.87	14,951,476.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	6,004,510.00	6,142,000.00	1,387.00	6,140,566.00	1,434.00	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	8,900,268.00	8,907,695.00	4,086,409.00	8,486,257.00	421,438.00	4.7%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	322,771.00	324,653.00	0.00	324,653.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,227,549.00	15,374,348.00	4,087,796.00	14,951,476.00	422,872.00	2.8%
TOTAL, EXPENDITURES			15,227,549.00	15,374,348.00	4,087,796.00	14,951,476.00		

Resource	Description	2017/18 Projected Year Totals
6500	Special Education	6,786.49
Total, Restricted Balance		<u>6,786.49</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	106,381.92	119,648.00	119,648.00	New
5) TOTAL, REVENUES			0.00	0.00	106,381.92	119,648.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,253.00	58,253.00	37,440.94	79,013.00	(20,760.00)	-35.6%
3) Employee Benefits		3000-3999	23,413.00	23,413.00	14,048.21	29,667.00	(6,254.00)	-26.7%
4) Books and Supplies		4000-4999	1,000.00	1,400.00	7,583.41	12,400.00	(11,000.00)	-785.7%
5) Services and Other Operating Expenditures		5000-5999	4,614.00	16,167.00	12,691.75	25,888.00	(9,721.00)	-60.1%
6) Capital Outlay		6000-6999	0.00	0.00	16,490.00	16,490.00	(16,490.00)	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			87,280.00	99,233.00	88,254.31	163,458.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,280.00)	(99,233.00)	18,127.61	(43,810.00)		
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)			(87,280.00)	(99,233.00)	18,127.61	(43,810.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	231,993.62	231,993.62		231,993.62	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)			231,993.62	231,993.62		231,993.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,993.62	231,993.62		231,993.62		
2) Ending Balance, June 30 (E + F1e)			144,713.62	132,760.62		188,183.62		
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			144,713.62	132,760.62		188,183.62		
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,487.77	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	202.15	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%
Interagency Services		8677	0.00	0.00	104,692.00	119,648.00	119,648.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	106,381.92	119,648.00	119,648.00	New
TOTAL, REVENUES			0.00	0.00	106,381.92	119,648.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	58,253.00	58,253.00	33,980.94	58,253.00	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	3,460.00	20,760.00	(20,760.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,253.00	58,253.00	37,440.94	79,013.00	(20,760.00)	-35.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	9,109.00	9,109.00	5,760.56	12,333.00	(3,224.00)	-35.4%
OASDI/Medicare/Alternative		3301-3302	4,456.00	4,456.00	2,812.15	6,026.00	(1,570.00)	-35.2%
Health and Welfare Benefits		3401-3402	7,500.00	7,500.00	4,531.15	8,437.00	(937.00)	-12.5%
Unemployment Insurance		3501-3502	29.00	29.00	18.74	39.00	(10.00)	-34.5%
Workers' Compensation		3601-3602	1,454.00	1,454.00	925.61	1,967.00	(513.00)	-35.3%
OPEB, Allocated		3701-3702	865.00	865.00	0.00	865.00	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			23,413.00	23,413.00	14,048.21	29,667.00	(6,254.00)	-26.7%
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	1,000.00	1,400.00	7,583.41	10,400.00	(9,000.00)	-642.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	2,000.00	(2,000.00)	New
TOTAL, BOOKS AND SUPPLIES			1,000.00	1,400.00	7,583.41	12,400.00	(11,000.00)	-785.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	2,153.00	781.36	4,653.00	(2,500.00)	-116.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,614.00	2,614.00	1,195.46	2,835.00	(221.00)	-8.5%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	11,400.00	10,714.93	18,400.00	(7,000.00)	-61.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,614.00	16,167.00	12,691.75	25,888.00	(9,721.00)	-60.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	16,490.00	16,490.00	(16,490.00)	New
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	16,490.00	16,490.00	(16,490.00)	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			87,280.00	99,233.00	88,254.31	163,458.00		

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

Resource	Description	2017/18 Projected Year Totals
6391	Adult Education Block Grant Program	188,183.62
Total, Restricted Balance		<u>188,183.62</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	302,959.00	352,552.00	170,718.29	383,955.00	31,403.00	8.9%
3) Other State Revenue		8300-8599	1,792,357.00	2,080,297.00	1,087,163.95	2,504,162.00	423,865.00	20.4%
4) Other Local Revenue		8600-8799	0.00	5,025.00	11,254.89	7,818.00	2,793.00	55.6%
5) TOTAL, REVENUES			2,095,316.00	2,437,874.00	1,269,137.13	2,895,935.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,025,930.00	984,492.00	505,764.07	1,073,777.00	(89,285.00)	-9.1%
2) Classified Salaries		2000-2999	50,986.00	91,460.00	59,217.57	154,864.00	(63,404.00)	-69.3%
3) Employee Benefits		3000-3999	534,599.00	513,102.00	185,190.71	537,350.00	(24,248.00)	-4.7%
4) Books and Supplies		4000-4999	20,310.00	58,168.00	33,963.43	91,874.00	(33,706.00)	-57.9%
5) Services and Other Operating Expenditures		5000-5999	224,505.00	478,401.00	234,934.67	641,864.00	(163,463.00)	-34.2%
6) Capital Outlay		6000-6999	0.00	43,037.00	43,037.07	90,658.00	(47,621.00)	-110.7%
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	175,994.00	202,085.00	102,125.35	237,397.00	(35,312.00)	-17.5%
9) TOTAL, EXPENDITURES			2,032,324.00	2,370,745.00	1,164,232.87	2,827,784.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			62,992.00	67,129.00	104,904.26	68,151.00		
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	62,992.00	66,630.00	40,611.14	68,151.00	(1,521.00)	-2.3%
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			(62,992.00)	(66,630.00)	(40,611.14)	(68,151.00)		

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	499.00	64,293.12	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	276,125.81	276,125.81		276,125.81	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)			276,125.81	276,125.81		276,125.81		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			276,125.81	276,125.81		276,125.81		
2) Ending Balance, June 30 (E + F1e)			276,125.81	276,624.81		276,125.81		
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	276,125.81	276,624.81		276,125.81		
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	302,959.00	352,552.00	170,718.29	383,955.00	31,403.00	8.9%
TOTAL, FEDERAL REVENUE			302,959.00	352,552.00	170,718.29	383,955.00	31,403.00	8.9%
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	1,683,728.00	1,857,534.00	1,072,750.66	1,854,242.00	(3,292.00)	-0.2%
All Other State Revenue	All Other	8590	108,629.00	222,763.00	14,413.29	649,920.00	427,157.00	191.8%
TOTAL, OTHER STATE REVENUE			1,792,357.00	2,080,297.00	1,087,163.95	2,504,162.00	423,865.00	20.4%
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	3,130.89	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	306.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	5,025.00	7,818.00	7,818.00	2,793.00	55.6%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	5,025.00	11,254.89	7,818.00	2,793.00	55.6%
TOTAL, REVENUES			2,095,316.00	2,437,874.00	1,269,137.13	2,895,935.00		

2017-18 Second Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	868,630.00	832,808.00	406,721.02	876,962.00	(44,154.00)	-5.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	157,300.00	151,610.00	98,893.20	196,626.00	(45,016.00)	-29.7%
Other Certificated Salaries		1900	0.00	74.00	149.85	189.00	(115.00)	-155.4%
TOTAL, CERTIFICATED SALARIES			1,025,930.00	984,492.00	505,764.07	1,073,777.00	(89,285.00)	-9.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	38,090.00	38,442.00	22,493.94	38,775.00	(333.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	10,450.00	10,450.00	5,192.42	10,370.00	80.00	0.8%
Clerical, Technical and Office Salaries		2400	2,146.00	42,268.00	29,534.21	83,388.00	(41,120.00)	-97.3%
Other Classified Salaries		2900	300.00	300.00	1,997.00	22,331.00	(22,031.00)	-7343.7%
TOTAL, CLASSIFIED SALARIES			50,986.00	91,460.00	59,217.57	154,864.00	(63,404.00)	-69.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	221,960.00	218,408.00	64,613.88	225,742.00	(7,334.00)	-3.4%
PERS		3201-3202	28,530.00	28,243.00	18,441.03	41,063.00	(12,820.00)	-45.4%
OASDI/Medicare/Alternative		3301-3302	28,581.00	23,994.00	15,085.91	32,683.00	(8,689.00)	-36.2%
Health and Welfare Benefits		3401-3402	230,209.00	216,528.00	72,799.96	205,420.00	11,108.00	5.1%
Unemployment Insurance		3501-3502	521.00	556.00	282.17	759.00	(203.00)	-36.5%
Workers' Compensation		3601-3602	24,540.00	25,115.00	13,967.76	29,636.00	(4,521.00)	-18.0%
OPEB, Allocated		3701-3702	258.00	258.00	0.00	2,047.00	(1,789.00)	-693.4%
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			534,599.00	513,102.00	185,190.71	537,350.00	(24,248.00)	-4.7%
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	20,310.00	52,762.00	26,717.68	81,204.00	(28,442.00)	-53.9%
Noncapitalized Equipment		4400	0.00	5,406.00	7,245.75	10,670.00	(5,264.00)	-97.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,310.00	58,168.00	33,963.43	91,874.00	(33,706.00)	-57.9%

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	35,000.00	(35,000.00)	New
Travel and Conferences		5200	9,149.00	15,236.00	7,168.59	25,641.00	(10,405.00)	-68.3%
Dues and Memberships		5300	300.00	675.00	675.00	675.00	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	1,600.00	2,337.00	510.34	2,337.00	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	49,781.00	49,932.00	23,454.81	51,232.00	(1,300.00)	-2.6%
Professional/Consulting Services and Operating Expenditures		5800	162,675.00	409,221.00	203,512.18	523,272.00	(114,051.00)	-27.9%
Communications		5900	1,000.00	1,000.00	(386.25)	3,707.00	(2,707.00)	-270.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			224,505.00	478,401.00	234,934.67	641,864.00	(163,463.00)	-34.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	43,037.00	43,037.07	90,658.00	(47,621.00)	-110.7%
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	43,037.00	43,037.07	90,658.00	(47,621.00)	-110.7%
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	175,994.00	202,085.00	102,125.35	237,397.00	(35,312.00)	-17.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			175,994.00	202,085.00	102,125.35	237,397.00	(35,312.00)	-17.5%
TOTAL, EXPENDITURES			2,032,324.00	2,370,745.00	1,164,232.87	2,827,784.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	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	62,992.00	66,630.00	40,611.14	68,151.00	(1,521.00)	-2.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			62,992.00	66,630.00	40,611.14	68,151.00	(1,521.00)	-2.3%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(62,992.00)	(66,630.00)	(40,611.14)	(68,151.00)		

Resource	Description	2017/18 Projected Year Totals
5035	Child Development: Quality Improvement Activities	0.32
5055	Child Development: Local Planning Councils	2.09
6127	Child Development: California State Preschool Program QRI:	0.17
6130	Child Development: Center-Based Reserve Account	276,123.23
Total, Restricted Balance		<u>276,125.81</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	217,500.00	217,500.00	62,705.98	217,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,000.00	9,000.00	3,215.62	9,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	(39.69)	100.00	0.00	0.0%
5) TOTAL, REVENUES			226,600.00	226,600.00	65,881.91	226,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	130,866.00	143,857.00	75,858.03	140,357.00	3,500.00	2.4%
3) Employee Benefits		3000-3999	67,843.00	54,852.00	28,442.17	58,762.00	(3,910.00)	-7.1%
4) Books and Supplies		4000-4999	134,239.00	134,239.00	72,195.43	133,829.00	410.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	2,847.00	2,847.00	398.25	2,847.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,790.00	16,790.00	8,844.69	16,790.00	0.00	0.0%
9) TOTAL, EXPENDITURES			352,585.00	352,585.00	185,738.57	352,585.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,985.00)	(125,985.00)	(119,856.66)	(125,985.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	125,985.00	129,623.00	68,869.99	131,144.00	1,521.00	1.2%
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			125,985.00	129,623.00	68,869.99	131,144.00		

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	3,638.00	(50,986.67)	5,159.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,382.74	31,382.74		31,382.74	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)			31,382.74	31,382.74		31,382.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,382.74	31,382.74		31,382.74		
2) Ending Balance, June 30 (E + F1e)			31,382.74	35,020.74		36,541.74		
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			31,382.74	35,020.74		36,541.74		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	217,500.00	217,500.00	62,705.98	217,500.00	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			217,500.00	217,500.00	62,705.98	217,500.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	9,000.00	9,000.00	3,215.62	9,000.00	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			9,000.00	9,000.00	3,215.62	9,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	(49.83)	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	10.14	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	(39.69)	100.00	0.00	0.0%
TOTAL, REVENUES			226,600.00	226,600.00	65,881.91	226,600.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	130,866.00	143,857.00	75,858.03	140,357.00	3,500.00	2.4%
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			130,866.00	143,857.00	75,858.03	140,357.00	3,500.00	2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	20,582.00	22,283.00	11,762.64	21,739.00	544.00	2.4%
OASDI/Medicare/Alternative		3301-3302	10,010.00	10,864.00	5,719.26	10,767.00	97.00	0.9%
Health and Welfare Benefits		3401-3402	34,200.00	18,102.00	9,047.02	22,653.00	(4,551.00)	-25.1%
Unemployment Insurance		3501-3502	65.00	71.00	37.94	71.00	0.00	0.0%
Workers' Compensation		3601-3602	2,986.00	3,532.00	1,875.31	3,532.00	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			67,843.00	54,852.00	28,442.17	58,762.00	(3,910.00)	-7.1%
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	27,643.00	28,768.00	18,158.25	32,909.00	(4,141.00)	-14.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	106,596.00	105,471.00	54,037.18	100,920.00	4,551.00	4.3%
TOTAL, BOOKS AND SUPPLIES			134,239.00	134,239.00	72,195.43	133,829.00	410.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	38.25	1,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,200.00	1,200.00	360.00	1,200.00	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	147.00	147.00	0.00	147.00	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			2,847.00	2,847.00	398.25	2,847.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	16,790.00	16,790.00	8,844.69	16,790.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,790.00	16,790.00	8,844.69	16,790.00	0.00	0.0%
TOTAL, EXPENDITURES			352,585.00	352,585.00	185,738.57	352,585.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	62,993.00	62,993.00	28,258.85	62,993.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	62,992.00	66,630.00	40,611.14	68,151.00	1,521.00	2.3%
(a) TOTAL, INTERFUND TRANSFERS IN			125,985.00	129,623.00	68,869.99	131,144.00	1,521.00	1.2%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			125,985.00	129,623.00	68,869.99	131,144.00		

Resource	Description	2017/18 Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	36,541.74
Total, Restricted Balance		<u>36,541.74</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	2,039.00	17,979.95	2,039.00	0.00	0.0%
5) TOTAL, REVENUES			251,200.00	252,039.00	17,979.95	252,039.00		
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	10,000.00	10,000.00	5,801.24	10,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	241,200.00	241,200.00	20,832.00	241,200.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			251,200.00	251,200.00	26,633.24	251,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	839.00	(8,653.29)	839.00		
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	839.00	(8,653.29)	839.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,312,428.87	1,312,428.87		1,312,428.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,312,428.87	1,312,428.87		1,312,428.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,312,428.87	1,312,428.87		1,312,428.87		
2) Ending Balance, June 30 (E + F1e)			1,312,428.87	1,313,267.87		1,313,267.87		
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	1,312,428.87	1,313,267.87		1,313,267.87		
Deferred Maintenance	0000	9780	1,312,428.87					
Deferred Maintenance	0000	9780		1,313,267.87				
Deferred Maintenance	0000	9780				1,313,267.87		
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	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	6,477.22	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	839.00	839.00	839.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	10,663.73	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			1,200.00	2,039.00	17,979.95	2,039.00	0.00	0.0%
TOTAL, REVENUES			251,200.00	252,039.00	17,979.95	252,039.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	5,801.24	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	5,801.24	10,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	241,200.00	241,200.00	20,832.00	241,200.00	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			241,200.00	241,200.00	20,832.00	241,200.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			251,200.00	251,200.00	26,633.24	251,200.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,096.00	1,096.00	2,760.89	2,000.00	904.00	82.5%
5) TOTAL REVENUES			1,096.00	1,096.00	2,760.89	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,096.00	1,096.00	2,760.89	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 Second Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,096.00	1,096.00	2,760.89	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	474,122.95	474,122.95		474,122.95	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)			474,122.95	474,122.95		474,122.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,122.95	474,122.95		474,122.95		
2) Ending Balance, June 30 (E + F1e)			475,218.95	475,218.95		476,122.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	475,218.95	475,218.95		476,122.95		
OPEB	0000	9780	475,218.95					
OPEB	0000	9780		475,218.95				
OPEB	0000	9780				476,122.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 Second Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	1,096.00	1,096.00	2,444.68	1,500.00	404.00	36.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	316.21	500.00	500.00	New
TOTAL, OTHER LOCAL REVENUE			1,096.00	1,096.00	2,760.89	2,000.00	904.00	82.5%
TOTAL, REVENUES			1,096.00	1,096.00	2,760.89	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	269,828.00	270,295.00	154,285.09	270,295.00	0.00	0.0%
5) TOTAL, REVENUES			269,828.00	270,295.00	154,285.09	270,295.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,250.00	30,000.00	453.40	30,000.00	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	328,044.00	328,044.00	225,221.89	328,044.00	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			329,294.00	358,044.00	225,675.29	358,044.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,466.00)	(87,749.00)	(71,390.20)	(87,749.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	17,553.00	17,553.00	0.00	17,553.00	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			17,553.00	17,553.00	0.00	17,553.00		

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)			(41,913.00)	(70,196.00)	(71,390.20)	(70,196.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	580,307.24	580,307.24		580,307.24	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)			580,307.24	580,307.24		580,307.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			580,307.24	580,307.24		580,307.24		
2) Ending Balance, June 30 (E + F1e)			538,394.24	510,111.24		510,111.24		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			538,394.24	510,111.24		510,111.24		
Capital Facilities Fund	0000	9780	538,394.24					
Capital Facilities Fund	0000	9780		510,111.24				
Capital Facilities Fund	0000	9780				510,111.24		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	268,828.00	268,828.00	150,832.84	268,828.00	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	1,000.00	1,000.00	2,985.55	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	467.00	466.70	467.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	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			269,828.00	270,295.00	154,285.09	270,295.00	0.00	0.0%
TOTAL, REVENUES			269,828.00	270,295.00	154,285.09	270,295.00		

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								
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	1,250.00	30,000.00	453.40	30,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,250.00	30,000.00	453.40	30,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	208,044.00	120,000.00	120,000.00	120,000.00	0.00	0.0%
Other Debt Service - Principal		7439	120,000.00	208,044.00	105,221.89	208,044.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			328,044.00	328,044.00	225,221.89	328,044.00	0.00	0.0%
TOTAL, EXPENDITURES			329,294.00	358,044.00	225,675.29	358,044.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	17,553.00	17,553.00	0.00	17,553.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,553.00	17,553.00	0.00	17,553.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,553.00	17,553.00	0.00	17,553.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	329,100.00	329,100.00	168,730.59	329,100.00	0.00	0.0%
5) TOTAL, REVENUES			329,100.00	329,100.00	168,730.59	329,100.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	329,100.00	329,100.00	170,363.94	329,100.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			329,100.00	329,100.00	170,363.94	329,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,633.35)	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 NET POSITION (C + D4)			0.00	0.00	(1,633.35)	0.00		
F. NET POSITION								
1) Beginning Net Position								
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 Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	279.74	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	50.85	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	329,000.00	329,000.00	168,400.00	329,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			329,100.00	329,100.00	168,730.59	329,100.00	0.00	0.0%
TOTAL, REVENUES			329,100.00	329,100.00	168,730.59	329,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	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 EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	329,100.00	329,100.00	170,363.94	329,100.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			329,100.00	329,100.00	170,363.94	329,100.00	0.00	0.0%

2017-18 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			329,100.00	329,100.00	170,363.94	329,100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	47.00	47.00	42.41	42.78	(4.22)	-9%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	58.00	58.00	59.81	60.38	2.38	4%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	105.00	105.00	102.22	103.16	(1.84)	-2%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	113.50	113.50	113.50	113.50	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	8.46	8.46	8.46	9.65	1.19	14%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	121.96	121.96	121.96	123.15	1.19	1%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	226.96	226.96	224.18	226.31	(0.65)	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	28,250.76	28,250.76	28,250.76	28,287.93	37.17	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

		July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF										
(Enter Month Name):										
OCTOBER										
A. BEGINNING CASH		10,675,698.00	9,410,836.00	8,574,666.00	8,029,202.00	6,627,212.00	6,450,654.00	10,571,654.00	10,023,054.00	
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	116,174.00	116,174.00	390,368.00	209,113.00	209,113.00	390,369.00	225,230.00	222,007.00	
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	287.00	3,584,280.00	495,611.00	30,382.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Revenue	8100-8299	0.00	33,671.00	145,184.00	672,915.00	16,763.00	67,223.00	36,104.00	902,720.00	
Other State Revenue	8300-8599	0.00	74,738.00	74,738.00	995,603.00	1,765,616.00	175,090.00	220,970.00	150,895.00	
Other Local Revenue	8600-8799	9,196.00	346,296.00	18,790.00	65,909.00	46,567.00	38,090.00	140,486.00	17,167.00	
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		125,370.00	570,879.00	629,080.00	1,943,540.00	2,038,346.00	4,255,052.00	1,118,401.00	1,323,171.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	243,417.00	655,847.00	581,215.00	564,888.00	571,053.00	556,826.00	550,302.00	558,565.00	
Classified Salaries	2000-2999	331,840.00	540,872.00	514,008.00	506,955.00	517,241.00	812,822.00	496,001.00	501,216.00	
Employee Benefits	3000-3999	193,277.00	355,794.00	337,722.00	332,366.00	338,885.00	324,383.00	343,935.00	333,078.00	
Books and Supplies	4000-4999	3,230.00	30,574.00	67,810.00	96,504.00	73,819.00	44,198.00	25,622.00	42,096.00	
Services	5000-5999	265,165.00	224,858.00	135,022.00	253,980.00	191,011.00	161,483.00	206,372.00	199,001.00	
Capital Outlay	6000-6599	13,298.00	0.00	42,972.00	24,386.00	53,231.00	0.00	4,185.00	0.00	
Other Outgo	7000-7499	0.00	0.00	7,602.00	(58,842.00)	0.00	(3,494.00)	(48,634.00)	0.00	
Interfund Transfers Out	7600-7629	0.00	0.00	20,846.00	0.00	0.00	7,413.00	0.00	27,318.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS		1,050,227.00	1,807,945.00	1,707,197.00	1,720,237.00	1,745,240.00	1,903,631.00	1,577,783.00	1,661,274.00	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	(8,340.00)	144.00	406.00	(1,002.00)	1,234.00	(458.00)	(776.00)	2,278.00	
Accounts Receivable	9200-9299	178,839.00	612,824.00	482,542.00	46,124.00	46,124.00	1,672,809.00	8,411.00	9,077.00	
Due From Other Funds	9310	502.00	7,216.00		(72,987.00)	75,314.00	(3,494.00)	(30,998.00)	26,131.00	
Stores	9320									
Prepaid Expenditures	9330	112,490.00								
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	283,491.00	620,184.00	482,948.00	(27,865.00)	122,672.00	1,668,857.00	(23,363.00)	37,486.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	623,496.00	219,288.00	(49,705.00)	(13,259.00)	592,336.00	(100,722.00)	65,855.00	(16,008.00)	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690				1,610,687.00					
SUBTOTAL		0.00	623,496.00	219,288.00	(49,705.00)	1,597,428.00	592,336.00	(100,722.00)	65,855.00	(16,008.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(340,005.00)	400,896.00	532,653.00	(1,625,293.00)	(469,664.00)	1,769,579.00	(89,218.00)	53,494.00
E. NET INCREASE/DECREASE (B - C + D)		(1,264,862.00)	(836,170.00)	(545,464.00)	(1,401,990.00)	(176,558.00)	4,121,000.00	(548,600.00)	(284,609.00)	
F. ENDING CASH (A + E)		9,410,836.00	8,574,666.00	8,029,202.00	6,627,212.00	6,450,654.00	10,571,654.00	10,023,054.00	9,738,445.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name): OCTOBER									
A. BEGINNING CASH		9,738,445.00	8,647,396.50	7,728,187.50	10,597,204.50				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment 8010-8019	399,456.50	222,007.00	222,007.00	399,456.50			3,121,475.00	3,121,475.00
	Property Taxes 8020-8079	0.00	0.00	3,613,226.00	0.00			7,723,786.00	7,723,786.00
	Miscellaneous Funds 8080-8099	0.00	0.00	0.00	(246,877.00)			(246,877.00)	(246,877.00)
	Federal Revenue 8100-8299	3,402.00	600,000.00	600,000.00	601,690.00	969,000.00		4,648,672.00	4,648,672.00
	Other State Revenue 8300-8599	219,473.00	350,000.00	700,000.00	500,000.00	472,779.00		5,699,902.00	5,699,902.00
	Other Local Revenue 8600-8799	19,857.00	300,000.00	300,000.00	1,111,660.00	2,000,000.00		4,414,018.00	4,414,018.00
	Interfund Transfers In 8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
	All Other Financing Sources 8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		642,188.50	1,472,007.00	5,435,233.00	2,365,929.50	3,441,779.00	0.00	25,360,976.00	25,360,976.00
C. DISBURSEMENTS									
	Certificated Salaries 1000-1999	590,000.00	590,000.00	590,000.00	942,042.00			6,994,155.00	6,994,155.00
	Classified Salaries 2000-2999	501,216.00	501,216.00	501,216.00	573,682.00			6,298,285.00	6,298,285.00
	Employee Benefits 3000-3999	350,000.00	350,000.00	350,000.00	350,000.00	1,293,526.00		5,252,966.00	5,252,966.00
	Books and Supplies 4000-4999	125,000.00	200,000.00	125,000.00	292,807.00			1,126,660.00	1,126,660.00
	Services 5000-5999	250,000.00	750,000.00	1,000,000.00	1,000,000.00	1,010,080.00		5,646,972.00	5,646,972.00
	Capital Outlay 6000-6599	0.00	0.00	0.00	872,502.59			1,010,574.59	1,010,574.59
	Other Outgo 7000-7499	0.00	0.00	0.00	(143,213.00)			(246,581.00)	(246,581.00)
	Interfund Transfers Out 7600-7629	0.00	0.00	0.00	24,969.00			80,546.00	80,546.00
	All Other Financing Uses 7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		1,816,216.00	2,391,216.00	2,566,216.00	3,912,789.59	2,303,606.00	0.00	26,163,577.59	26,163,577.59
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury 9111-9199							(6,514.00)	
	Accounts Receivable 9200-9299	150,080.00	0.00	0.00	0.00			3,206,830.00	
	Due From Other Funds 9310							1,684.00	
	Stores 9320							0.00	
	Prepaid Expenditures 9330							112,490.00	
	Other Current Assets 9340							0.00	
	Deferred Outflows of Resources 9490							0.00	
SUBTOTAL		150,080.00	0.00	0.00	0.00	0.00	0.00	3,314,490.00	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable 9500-9599	67,101.00	0.00	0.00	0.00			1,388,382.00	
	Due To Other Funds 9610							0.00	
	Current Loans 9640							0.00	
	Unearned Revenues 9650							0.00	
	Deferred Inflows of Resources 9690							1,610,687.00	
SUBTOTAL		67,101.00	0.00	0.00	0.00	0.00	0.00	2,999,069.00	
<u>Nonoperating</u>									
	Suspense Clearing 9910							0.00	
TOTAL BALANCE SHEET ITEMS		82,979.00	0.00	0.00	0.00	0.00	0.00	315,421.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,091,048.50)	(919,209.00)	2,869,017.00	(1,546,860.09)	1,138,173.00	0.00	(487,180.59)	(802,601.59)
F. ENDING CASH (A + E)		8,647,396.50	7,728,187.50	10,597,204.50	9,050,344.41				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,188,517.41	

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	26,163,577.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,540,355.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	36,785.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	896,706.59
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	7,602.00
5. Interfund Transfers Out	All	9300	7600-7629	17,553.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	930,248.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,904,380.00
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)				3,793,274.59
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	125,985.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				17,955,933.00

		2017-18 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		103.16
B. Expenditures per ADA (Line I.E divided by Line II.A)		174,059.06
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.)	15,164,458.53	127,211.29
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)	15,164,458.53	127,211.29
B. Required effort (Line A.2 times 90%)	13,648,012.68	114,490.16
C. Current year expenditures (Line I.E and Line II.B)	17,955,933.00	174,059.06
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,732,430.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 16,607,181.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.43%

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)	1,807,899.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	525,485.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	160,500.07
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1.15
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)	2,493,885.22
9. Carry-Forward Adjustment (Part IV, Line F)	34,615.90
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,528,501.12

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,675,007.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,272,713.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,712,008.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	14,609.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	494,804.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	36,436.00
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)	925,012.00
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)	748,900.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,378,330.93
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	9.85
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)	146,968.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,464,729.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	335,795.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	24,205,321.78

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)

10.30%

D. Preliminary Proposed Indirect Cost Rate

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

10.45%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,493,885.22</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>4,832.44</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.18%) times Part III, Line B18); zero if negative	<u>34,615.90</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (14.14%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>34,615.90</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>34,615.90</u>

Approved indirect cost rate: 10.18%
Highest rate used in any program: 14.14%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	90,444.00	9,171.00	10.14%
01	3010	82,611.00	11,678.00	14.14%
01	3025	129,743.00	13,309.00	10.26%
01	3316	7,770.00	791.00	10.18%
01	3385	73,560.00	7,488.00	10.18%
01	3395	42,243.00	4,300.00	10.18%
01	4035	1,410.00	144.00	10.21%
01	4050	5,842.00	467.00	7.99%
01	4123	1,714.00	86.00	5.02%
01	5210	3,585,616.00	364,860.00	10.18%
01	5630	34,191.00	3,447.00	10.08%
01	5640	78,518.00	6,930.00	8.83%
01	6010	12,857.00	643.00	5.00%
01	6230	152,555.00	18,013.00	11.81%
01	6264	28,633.00	2,915.00	10.18%
01	6387	340,816.00	19,479.00	5.72%
01	6500	8,082,791.00	509,388.00	6.30%
01	6510	674,338.00	40,460.00	6.00%
01	6512	921,474.00	59,082.00	6.41%
01	6520	34,832.00	3,546.00	10.18%
01	6680	42,029.00	4,279.00	10.18%
01	6690	119,648.00	12,180.00	10.18%
01	7135	30,164.00	2,563.00	8.50%
01	7338	27,228.00	2,772.00	10.18%
01	7366	135,433.00	15,086.00	11.14%
01	7810	34,303.00	2,197.00	6.40%
01	9010	1,021,669.00	101,003.00	9.89%
12	5025	199,078.00	19,908.00	10.00%
12	5035	108,647.00	10,083.00	9.28%
12	5055	48,288.00	4,829.00	10.00%
12	6045	1,232.00	123.00	9.98%
12	6052	9,091.00	909.00	10.00%
12	6105	1,548,410.00	154,841.00	10.00%
12	6126	9,165.00	933.00	10.18%
12	6127	449,617.00	45,771.00	10.18%
13	5320	328,652.00	16,433.00	5.00%
13	5340	7,143.00	357.00	5.00%

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		28,287.93	-2.00%	27,722.17	0.00%	27,722.17
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,786,043.00	-6.52%	4,473,887.00	2.41%	4,581,708.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	133,083.00	0.00%	133,083.00	0.00%	133,083.00
4. Other Local Revenues	8600-8799	1,218,081.00	0.00%	1,218,081.00	0.00%	1,218,081.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,137,207.00	-5.09%	5,825,051.00	1.85%	5,932,872.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,255,514.00		1,147,552.00
b. Step & Column Adjustment				18,833.00		17,213.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(126,795.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,255,514.00	-8.60%	1,147,552.00	1.50%	1,164,765.00
2. Classified Salaries						
a. Base Salaries				3,197,793.00		3,197,525.00
b. Step & Column Adjustment				47,967.00		47,963.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(48,235.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,197,793.00	-0.01%	3,197,525.00	1.50%	3,245,488.00
3. Employee Benefits	3000-3999	1,591,176.00	1.35%	1,612,636.00	5.97%	1,708,830.00
4. Books and Supplies	4000-4999	402,583.00	-10.00%	362,324.00	0.00%	362,324.00
5. Services and Other Operating Expenditures	5000-5999	879,272.00	-10.00%	791,344.00	0.00%	791,344.00
6. Capital Outlay	6000-6999	855,736.59	-97.66%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,602.00	0.00%	7,602.00	0.00%	7,602.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,461,289.00)	-10.48%	(1,308,091.00)	2.22%	(1,337,137.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	17,553.00	0.00%	17,553.00	0.00%	17,553.00
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)		6,745,940.59	-13.30%	5,848,445.00	2.26%	5,980,769.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(608,733.59)		(23,394.00)		(47,897.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		8,207,646.51		7,598,912.92		7,575,518.92
2. Ending Fund Balance (Sum lines C and D1)						
		7,598,912.92		7,575,518.92		7,527,621.92
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,809,606.92		6,855,420.92		6,786,127.92
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	789,306.00		720,098.00		741,494.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,598,912.92		7,575,518.92		7,527,621.92

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	789,306.00		720,098.00		741,494.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		789,306.00		720,098.00		741,494.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A reduction in Certificated 2.0 FTE Juv Hall due to projected loss of funding						
A reduction of Classified staff includes 1.75 FTE paraeducators due to Juv Hall projected loss of funding.						
Benefits include the adjustment for the loss of positions, as well as increases to PERS and 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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	5,812,341.00	0.00%	5,812,341.00	0.00%	5,812,341.00
2. Federal Revenues	8100-8299	4,648,672.00	0.00%	4,648,672.00	0.00%	4,648,672.00
3. Other State Revenues	8300-8599	5,566,819.00	-15.90%	4,681,666.00	0.00%	4,681,666.00
4. Other Local Revenues	8600-8799	3,195,937.00	0.00%	3,195,937.00	0.00%	3,195,937.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		19,223,769.00	-4.60%	18,338,616.00	0.00%	18,338,616.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,738,641.00		5,178,349.00
b. Step & Column Adjustment				86,080.00		87,370.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(646,372.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,738,641.00	-9.76%	5,178,349.00	1.69%	5,265,719.00
2. Classified Salaries						
a. Base Salaries				3,100,492.00		3,146,999.00
b. Step & Column Adjustment				46,507.00		47,205.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,100,492.00	1.50%	3,146,999.00	1.50%	3,194,204.00
3. Employee Benefits	3000-3999	3,661,790.00	-0.56%	3,641,291.00	4.69%	3,811,995.00
4. Books and Supplies	4000-4999	724,077.00	-10.00%	651,669.00	5.56%	687,873.00
5. Services and Other Operating Expenditures	5000-5999	4,767,700.00	-10.00%	4,290,930.00	5.56%	4,529,315.00
6. Capital Outlay	6000-6999	154,838.00	-87.08%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,207,106.00	-3.69%	1,162,598.55	0.00%	1,162,598.55
9. Other Financing Uses						
a. Transfers Out	7600-7629	62,993.00	0.00%	62,993.00	1.59%	63,993.00
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)		19,417,637.00	-6.50%	18,154,829.55	3.20%	18,735,697.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(193,868.00)		183,786.45		(397,081.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		2,353,647.74		2,159,779.74		2,343,566.19
2. Ending Fund Balance (Sum lines C and D1)						
		2,159,779.74		2,343,566.19		1,946,484.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,159,780.02		2,343,566.19		1,946,484.64
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.28)		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.28)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		2,159,779.74		2,343,566.19		1,946,484.64

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

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

A reduction Certificated staff includes 6.195 FTE -Mental Health due to restructure of District Services
Benefits include the adjustment for the loss of positions, as well as increases to PERS and 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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		28,287.93	-2.00%	27,722.17	0.00%	27,722.17
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	10,598,384.00	-2.95%	10,286,228.00	1.05%	10,394,049.00
2. Federal Revenues	8100-8299	4,648,672.00	0.00%	4,648,672.00	0.00%	4,648,672.00
3. Other State Revenues	8300-8599	5,699,902.00	-15.53%	4,814,749.00	0.00%	4,814,749.00
4. Other Local Revenues	8600-8799	4,414,018.00	0.00%	4,414,018.00	0.00%	4,414,018.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		25,360,976.00	-4.72%	24,163,667.00	0.45%	24,271,488.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,994,155.00		6,325,901.00
b. Step & Column Adjustment				104,913.00		104,583.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(773,167.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,994,155.00	-9.55%	6,325,901.00	1.65%	6,430,484.00
2. Classified Salaries						
a. Base Salaries				6,298,285.00		6,344,524.00
b. Step & Column Adjustment				94,474.00		95,168.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(48,235.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,298,285.00	0.73%	6,344,524.00	1.50%	6,439,692.00
3. Employee Benefits	3000-3999	5,252,966.00	0.02%	5,253,927.00	5.08%	5,520,825.00
4. Books and Supplies	4000-4999	1,126,660.00	-10.00%	1,013,993.00	3.57%	1,050,197.00
5. Services and Other Operating Expenditures	5000-5999	5,646,972.00	-10.00%	5,082,274.00	4.69%	5,320,659.00
6. Capital Outlay	6000-6999	1,010,574.59	-96.04%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,602.00	0.00%	7,602.00	0.00%	7,602.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(254,183.00)	-42.76%	(145,492.45)	19.96%	(174,538.45)
9. Other Financing Uses						
a. Transfers Out	7600-7629	80,546.00	0.00%	80,546.00	1.24%	81,546.00
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)		26,163,577.59	-8.26%	24,003,274.55	2.97%	24,716,466.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(802,601.59)		160,392.45		(444,978.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,561,294.25		9,758,692.66		9,919,085.11
2. Ending Fund Balance (Sum lines C and D1)		9,758,692.66		9,919,085.11		9,474,106.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,159,780.02		2,343,566.19		1,946,484.64
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	6,809,606.92		6,855,420.92		6,786,127.92
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	789,306.00		720,098.00		741,494.00
2. Unassigned/Unappropriated	9790	(0.28)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,758,692.66		9,919,085.11		9,474,106.56

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	789,306.00		720,098.00		741,494.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.28)		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)		789,305.72		720,098.00		741,494.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.02%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		14,626,823.00		15,511,976.00		15,511,976.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		26,163,577.59		24,003,274.55		24,716,466.55
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,163,577.59		24,003,274.55		24,716,466.55
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)		26,163,577.59		24,003,274.55		24,716,466.55
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		784,907.33		720,098.24		741,494.00
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 8 for calculation details)		587,000.00		587,000.00		587,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		784,907.33		720,098.24		741,494.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(54,214.00)	0.00	(254,187.00)				
Other Sources/Uses Detail					0.00	80,546.00		
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	2,835.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	51,232.00	0.00	237,397.00	0.00				
Other Sources/Uses Detail					0.00	68,151.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	147.00	0.00	16,790.00	0.00				
Other Sources/Uses Detail					131,144.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					17,553.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	54,214.00	(54,214.00)	254,187.00	(254,187.00)	148,697.00	148,697.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2017-18)	102.22	103.16	0.9%	Met
1st Subsequent Year (2018-19)	93.00	93.00	0.0%	Met
2nd Subsequent Year (2019-20)	93.00	93.00	0.0%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2017-18)	123.15	123.15	0.0%	Met
1st Subsequent Year (2018-19)	121.96	121.96	0.0%	Met
2nd Subsequent Year (2019-20)	121.96	121.96	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2017-18)	28,287.93	28,287.93	0.0%	Met
1st Subsequent Year (2018-19)	28,287.93	27,722.17	-2.0%	Met
2nd Subsequent Year (2019-20)	28,287.93	27,722.17	-2.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

District Wide Attendance is down slightly as well as alternative ed

2. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2017-18)	10,898,401.00		
1st Subsequent Year (2018-19)	10,950,999.00	10,848,384.00	-0.9%	Met
2nd Subsequent Year (2019-20)	11,057,937.00	10,848,384.00	-1.9%	Met

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

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2017-18)	19,005,336.10	18,545,406.00	-2.4%	Met
1st Subsequent Year (2018-19)	18,754,174.00	17,924,352.00	-4.4%	Met
2nd Subsequent Year (2019-20)	19,121,579.00	18,391,001.00	-3.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2017-18)	4,558,712.00	4,648,672.00	2.0%	No
1st Subsequent Year (2018-19)	4,543,842.00	4,648,672.00	2.3%	No
2nd Subsequent Year (2019-20)	4,543,842.00	4,648,672.00	2.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	6,177,737.00	5,699,902.00	-7.7%	Yes
1st Subsequent Year (2018-19)	4,732,456.00	4,814,749.00	1.7%	No
2nd Subsequent Year (2019-20)	3,544,637.00	4,814,749.00	35.8%	Yes

Explanation:
(required if Yes)

Career Tech., College Readiness, TUPE 6-12, TUPE Admin, Improv Sys of SUpport, Foster Youth, Environ Ed

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	4,342,095.52	4,414,018.00	1.7%	No
1st Subsequent Year (2018-19)	4,326,270.00	4,414,018.00	2.0%	No
2nd Subsequent Year (2019-20)	3,398,190.00	4,414,018.00	29.9%	Yes

Explanation:
(required if Yes)

CTE Teach MOU, CA Career Pathways, C&I MOUs, Co Operated Revenue

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	1,041,161.00	1,126,660.00	8.2%	Yes
1st Subsequent Year (2018-19)	937,315.00	1,013,993.00	8.2%	Yes
2nd Subsequent Year (2019-20)	732,417.00	1,050,197.00	43.4%	Yes

Explanation:
(required if Yes)

Have budgeted a 10% reduction in expenditures in 2 out years

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	5,463,124.01	5,646,972.00	3.4%	No
1st Subsequent Year (2018-19)	5,372,133.00	5,082,274.00	-5.4%	Yes
2nd Subsequent Year (2019-20)	3,851,539.00	5,320,659.00	38.1%	Yes

Explanation:
(required if Yes)

Have budgeted a 10% reduction in expenditures in 2 out years

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2017-18)	15,078,544.52	14,762,592.00	-2.1%	Met
1st Subsequent Year (2018-19)	13,602,568.00	13,877,439.00	2.0%	Met
2nd Subsequent Year (2019-20)	11,486,669.00	13,877,439.00	20.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2017-18)	6,504,285.01	6,773,632.00	4.1%	Met
1st Subsequent Year (2018-19)	6,309,448.00	6,096,267.00	-3.4%	Met
2nd Subsequent Year (2019-20)	4,583,956.00	6,370,856.00	39.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

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

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

Career Tech,, College Readiness, TUPE 6-12, TUPE Admin, Improv Sys of Support, Foster Youth, Environ Ed

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

CTE Teach MOU, CA Career Pathways, C&I MOUs, Co Operated Revenue

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

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

Have budgeted a 10% reduction in expenditures in 2 out years

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

Have budgeted a 10% reduction in expenditures in 2 out years

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

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

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		0.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	3.0%	3.0%	3.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.0%	1.0%	1.0%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

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

Yes

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	14,626,823.00	15,511,976.00	15,511,976.00

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

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2017-18)	(608,733.59)	6,745,940.59		9.0%	Not Met
1st Subsequent Year (2018-19)	(23,394.00)	5,848,445.00		0.4%	Met
2nd Subsequent Year (2019-20)	(47,897.00)	5,980,769.00		0.8%	Met

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

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

- 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)

All deficit spending has been planned using carryover funding received in prior years. Programs are operated in the current year.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2017-18)	9,758,692.66	Met
1st Subsequent Year (2018-19)	9,919,085.11	Met
2nd Subsequent Year (2019-20)	9,474,106.56	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	9,050,344.41	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	26,163,578	24,003,275	24,716,467
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	26,163,577.59	24,003,274.55	24,716,466.55
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	26,163,577.59	24,003,274.55	24,716,466.55
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	784,907.33	720,098.24	741,494.00
6. Reserve Standard - by Amount (From percentage level chart above)	587,000.00	587,000.00	587,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	784,907.33	720,098.24	741,494.00

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	789,306.00	720,098.00	741,494.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.28)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	789,305.72	720,098.00	741,494.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.02%	3.00%	3.00%
County Office's Reserve Standard (Section 8A, Line 7):	784,907.33	720,098.24	741,494.00
Status:	Met	Not Met	Met

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

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

18-19 does meet the 3% required

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
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
1b. Transfers In, County School Service Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2017-18)	80,546.00	80,546.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	80,546.00	80,546.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	80,546.00	81,546.00	1.2%	1,000.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	17	FD 01 & FD 25		6,052,735
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	10	FD 01; miscellaneous resources		136,700
Other Long-term Commitments (do not include OPEB):				
TOTAL:				6,189,435

Type of Commitment (continued):	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	316,494	328,044	337,944	351,368
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	316,494	328,044	337,944	351,368
Has total annual payment increased over prior year (2016-17)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The amounts provided above reflect the annual required payment per the COP repayment schedule. Therefore, the increase in costs from 16/17 to 17/18 is required and allocated.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
- b. OPEB unfunded actuarial accrued liability (UAAL)
- c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

First Interim (Form 01CSI, Item S7A)	Second Interim
1,731,859.00	1,731,859.00
0.00	0.00
Actuarial	Actuarial
Feb 08, 2016	Feb 08, 2016

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
- Current Year (2017-18)
- 1st Subsequent Year (2018-19)
- 2nd Subsequent Year (2019-20)

First Interim (Form 01CSI, Item S7A)	Second Interim
222,337.00	258,967.00
222,337.00	258,967.00
222,337.00	258,967.00

- 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)

208,970.00	208,707.00
208,970.00	208,970.00
208,970.00	208,970.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- Current Year (2017-18)
- 1st Subsequent Year (2018-19)
- 2nd Subsequent Year (2019-20)

160,368.00	160,368.00
154,120.00	154,120.00
149,302.00	149,302.00

- d. Number of retirees receiving OPEB benefits
- Current Year (2017-18)
- 1st Subsequent Year (2018-19)
- 2nd Subsequent Year (2019-20)

32	32
32	32
32	32

4. Comments:

We are in contract now with Total Compensation Systems to have an actuarial study completed with a valuation date of 6/30/2017

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

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

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)
- Yes
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- No
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
- No

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	1,103,033	1,103,033
b. Unfunded liability for self-insurance programs	1,050,641	1,050,641

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2017-18)	67,150	67,150
1st Subsequent Year (2018-19)	67,150	67,150
2nd Subsequent Year (2019-20)	67,150	67,150
b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)	67,150	67,150
1st Subsequent Year (2018-19)	67,150	67,150
2nd Subsequent Year (2019-20)	67,150	67,150

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	106.2	106.2	98.0	98.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

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

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

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

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

Negotiations Not Settled

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

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
817,038	817,038	817,038
100.0%	100.0%	100.0%

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

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

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
83,644	94,984	97,748

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

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	121.6	121.6	119.9	119.9

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

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since First Interim Projections

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

58,815

6. 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)
Yes	Yes	Yes
961,788	961,788	961,788
100.0%	100.0%	100.0%

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

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

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
89,545	94,474	95,168

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	46.9	46.9	40.5	40.5

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled Since First Interim Projections

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1.** Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5.** Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to the CDE.)
- A8.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review

SACS2017ALL Financial Reporting Software - 2017.2.0
3/15/2018 8:35:50 PM

57-10579-0000000

Second Interim
2017-18 Projected Totals
Technical Review Checks

Yolo County Office of Education

Yolo 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.

YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent

SUBJECT: Yolo County Office of Education 2017-18 Second Interim Budget Revision	AGENDA ITEM #: 4.9
PER: <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input checked="" type="checkbox"/> ACTION <input type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Crissy Huey
<u>BACKGROUND:</u>	DATE: March 20, 2018

The report reflects variations in revenues and expenditures from the originally submitted budget to the second interim reporting period ending December 31, 2017.

The overall estimated general fund ending balance of the Yolo County Office of Education increased by approximately \$219,344 in this reporting period, with a total deficit of (\$802,602) reflected. This deficit is only a calculation based upon current years' revenues and expenditures.

RECOMMENDATION/COMMENTS: The Board is being asked to take action to approve the 2017-18 Second Interim Budget Revision.

Yolo County Office of Education

2nd Interim Budget Revision

2017/18

	1st Interim 10/31/2017	2nd Interim 1/31/2018	Difference between 1st and 2nd Interim
Revenue Limit	11,149,064	10,598,384	(550,680)
Federal	4,558,712	4,648,672	89,960
State	5,677,074	5,699,902	22,828
Local	4,342,096	4,414,018	71,922
Other Sources	0	0	0
Revenues	25,726,946	25,360,976	(365,970)
Certificated	7,094,463	6,994,155	(100,308)
Classified	6,370,339	6,298,285	(72,054)
Benefits	5,540,534	5,252,966	(287,568)
Supplies	1,041,161	1,126,660	85,499
Services	5,463,124	5,646,972	183,848
Capital Outlay	932,395	1,010,575	78,180
Other Outgo	(212,359)	(246,581)	(34,222)
Other Uses	80,546	80,546	0
Expenditures	26,310,203	26,163,578	(146,625)
Surplus/(Deficit)	(583,257)	(802,602)	(219,345)
Beginning Balance	10,561,294	10,561,294	10,561,594
Restatements	0		0
Ending Balance	9,978,037	9,758,692	(219,345)
Nonspendable	154,293	155,061	768
Restricted	1,930,543	2,159,780	229,237
Assigned	7,149,577	6,654,545	(495,032)
Unassigned:			
Designated	743,624	789,306	45,682
Undesignated	0	0	

YOLO COUNTY BOARD OF EDUCATION

Letter of Transmittal to County Board

From the Superintendent

SUBJECT: Certificates of Participation: Statements of Board	AGENDA ITEM #: 4.10
PER: <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input checked="" type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Tami Ethier
BACKGROUND:	DATE: March 20, 2018

Tami Ethier will present the two annually required notices as discussed by Lori Raineri of Government Financial Strategies last month regarding the Certificates of Participation.

RECOMMENDATION/COMMENTS: For Information

\$5,975,000
2015 REFUNDING CERTIFICATES OF PARTICIPATION
YOLO COUNTY BOARD OF EDUCATION

Statement of the Board: Covenant to Budget and Appropriate

Pursuant to Section 4.7 of the Facilities Lease dated April 1, 2015 (the "Facilities Lease") by and between the Yolo County Board of Education Financing Corporation and the Yolo County Board of Education (the "Board"), relating to the 2015 Refunding Certificates of Participation, I, Jesse Ortiz hereby certify that I am the Secretary of the Board, and that the Board has made the necessary appropriation in its annual budget for the payment of Rental Payments and Additional Payments due under the Facilities Lease in the current fiscal year. The amounts so budgeted are fully adequate for the payment of all Rental Payments and Additional Payments.

Dated: March 27, 2018

Jesse Ortiz

Secretary

Yolo County Board of Education

\$5,975,000
2015 REFUNDING CERTIFICATES OF PARTICIPATION
YOLO COUNTY BOARD OF EDUCATION

Statement of the Board: Covenant to Budget and Appropriate for the 2017-18 Fiscal Year

Pursuant to Section 4.7 of the Facilities Lease dated April 1, 2015 (the "Facilities Lease") by and between the Yolo County Board of Education Financing Corporation and the Yolo County Board of Education (the "Board"), relating to the 2015 Refunding Certificates of Participation, I, Jesse Ortiz hereby certify that I am the Secretary of the Board, and that the Board has made the necessary appropriation in its annual budget for the payment of Rental Payments and Additional Payments due under the Facilities Lease in the current fiscal year. The amounts so budgeted are fully adequate for the payment of all Rental Payments and Additional Payments.

Dated: March 27, 2018

Jesse Ortiz

Secretary

Yolo County Board of Education

\$5,975,000
2015 REFUNDING CERTIFICATES OF PARTICIPATION
YOLO COUNTY BOARD OF EDUCATION

Statement of the Board: No Event of Default Certification for the 2017-18 Fiscal Year

Pursuant to Section 11.1(Q) of the Trust Agreement dated April 1, 2015 (the "Trust Agreement") by and between The Bank Of New York Mellon Trust Company, N.A., as Trustee, the Yolo County Board of Education (the "Board"), and the Yolo County Board of Education Financing Corporation, relating to the 2015 Refunding Certificates of Participation, I, Jesse Ortiz, hereby certify that I am the Secretary of the Board and that the Board certifies that it is not aware of any default or Event of Default under the Trust Agreement, the Facilities Lease, or the Ground Lease.

Dated: March 27, 2018

Jesse Ortiz

Secretary

Yolo County Board of Education

YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent

SUBJECT: 2017-2019 Local Control Accountability Plan (LCAP) Update	AGENDA ITEM #: 4.11
PER: <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Gayelynn Gerhart
	DATE: March 20, 2018

BACKGROUND:

The Local Control and Accountability Plan (LCAP) shall be used to provide details regarding the local education agencies' (LEAs) actions and expenditures to support student outcomes and overall performance pursuant to Education Codes: 52060, 52066, 47605, 47605.5, and 47606.5.

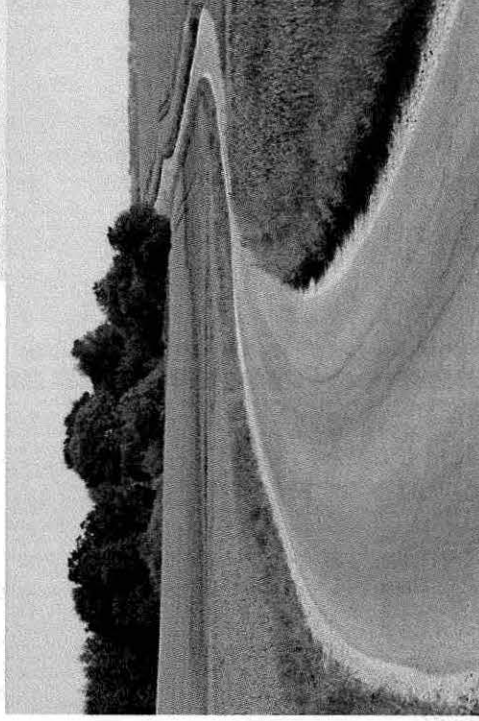
For county offices of education, pursuant to Education Code 52066, the LCAP must describe, for each school and program operated, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code 52052, including students with disabilities, served in county office of education operated schools or programs for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe their LCAPs on the reporting of district students attending county operated schools and programs, including special education programs.

Ed Code 52060 requires districts to consult with teachers, principals, administrators, other school personnel, local bargaining units of the district, parents and pupils in developing and revising local control and accountability plans based on information shared at stakeholder meetings.

RECOMMENDATION/COMMENTS: For information.

**The LCAP
Road very
traveled ...**

March 2018



Our YCOE process ...

Team LCAP

Gayelynn Gerhart

Morgan Lynch

Deb Bruns

Kaelin Souza

Maria Chairez

Lori Perez

Krista Purdom

Kim Kimes

Debi Bechere

Crissy Huey



Our ...YCOE process

Team LCAP

Meetings every other
week

tracking actions/services

measurable outcomes
matrix

expenditures

**INFORMATION
GATHERING**



TARGET

Our YCOE process ...

Stakeholder Meetings

Parents

Staff

Students

Community

Partners

YCOE

Surveys

**OPPORTUNITY FOR
INPUT**

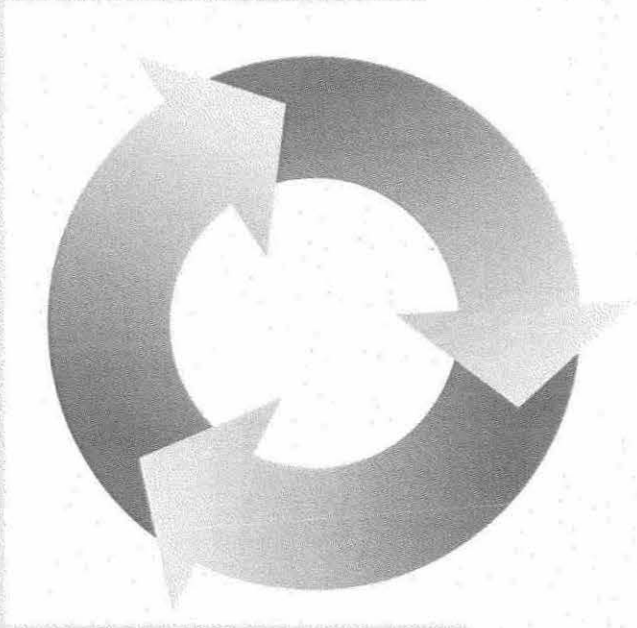


2018-19
Plan Summary

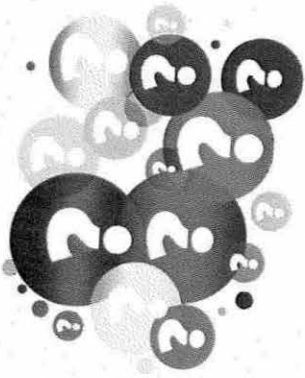
2018-19
Draft Annual Update - April

2018-19
Plan - May with a vote in
June





**CONTINUOUS
IMPROVEMENT
PROCESS**



ANY QUESTIONS?

תודה
Dankie Gracias
Спасибо شكرًا
Köszönjük Merci Takk
Grazie Dziękujemy Terima kasih
Ďakujeme Vielen Dank Děkojame
Kiitos Täname teid 谢谢
Thank You Tak
感謝您 Obrigado Teşekkür Ederiz
Σας Ευχαριστούμ 감사합니다
Bedankt Дěkujeme vám
ありがとうございます
Tack

YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent

SUBJECT: Head Start/Early Head Start Reports	AGENDA ITEM #: 4.12
PER: <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Gail Nadal and Crissy Huey
<u>BACKGROUND:</u>	DATE: March 20, 2018

The following reports are being presented to the Board as information:

- a. Enrollment Update – this is a standing report to the Board
- b. Program – this is a standing report to the Board
- c. Financial Status – this is a standing report to the Board

RECOMMENDATION/COMMENTS: For information only.

Yolo County Office of Education Board of Education

Head Start/ Early Head Start/ State Preschool

Gail Nadal

March 2018 Overview

PROGRAM

- With the celebration of Dr. Seuss's Birthday on March 2nd, all of our sites and the children enjoyed a very fun day with community members reading stories to them in the classrooms, teachers dressed up as Dr. Seuss and the fun way to appreciate language and literacy on this day. Please take the time to see the pictures from this event on the YCOE Facebook page.
- Spring cleaning is about to happen. Classrooms are cleaning out their closets, organizing supplies and play objects and making list of new items that are needed in the classroom. Good conversations are occurring of what things worked this year as well as what things did not work.
- We will be working toward desaturation at the Lincoln site. Next year, we plan to have two less classrooms at Lincoln and will transfer the classroom to a needed area in Yolo. Dr. DaRosa and I have been combing the neighborhoods looking for new places that might need Head Start in their neighborhoods. The Head Start Community Needs Assessment has been released and we are looking at data to see the needed areas in Yolo County.

POLICY COUNCIL

- We will have a special Policy Council meeting scheduled for Friday, March 16th to review with the members the draft of the Head Start /Early Head Start Grant Application. This year we were able to have the document translated into Spanish for our Parent members. Please come to the Lincoln Center on Friday if you are available.

PLANNING

- We are pleased that we have a balanced budget to submit to the Office of Head Start for the upcoming 2018-2019 year.



Head Start / Early Head Start



Director, Yolo County Board of Education & Policy Council Monthly Report

EARLY HEAD START

Date: Wednesday, March 7, 2018				Report Outcomes for the month of February 2018			
#	Program	Site	Ages	Waiting Lists C = Complete () = Over income	Average Daily Attendance	Funded Enrollment	Current Enrollment
1	EHS/State	Lemen	6 wk. – 30 mos.	C9(6)	93.06%	4	4
					97.22%	4	4
					90.28%	4	4
2	EHS/State	Alyce Norman	6 wk. – 30 mos.	C20(7)	90.28%	3	3
					94.44%	4	4
					96.30%	4	4
3	EHS/State	Alyce Norman	24 – 36 mos.	C()	86.11%	4	4
					86.11%	4	4
					90.28%	4	4
					90.28%	4	4
4	EHS Home Base	Yolo Co.	6 wk. – 3 yrs.	C8(3)	N/A	49	49
SUB TOTAL				C37(16)	91.45%	88	88

HEAD START

	Program	Site	Ages	Waiting Lists	Average Daily Attendance	Funded Enrollment	Current Enrollment	
1	HS/State	Lincoln	3 – 5	C72(34)	89.58%	16	16	
2					86.46%	16	16	
3					HS	86.68%	16	16
						93.33%	20	20
4					HS/State	92.22%	20	20
6						87.50%	16	16
7	HS/State	Esparto	3 – 5	C2(1)	87.17%	20	20	
1	HS/State	Valley Oak 1	3 - 5	C12(1)	94.10%	16	16	
2	HS	Valley Oak 2	3 – 5	C0(0)	89.63%	19	16	
10	HS/State	Elkhorn	3 – 5	C6(1)	90.74%	16	16	
11	HS/State	Charter	3 – 5	C12(3)	93.06%	20	20	
					97.22%	16	16	
					90.28%	20	20	
12	HS/State	Westfield	3 – 5	C4(2)	86.67%	20	20	
1	HS/State	Plainfield	3-5	C0(1)	94.10%	16	16	



Head Start / Early Head Start

Director, Yolo County Board of Education & Policy Council Monthly Report

SUB TOTAL	C108(43)	90.58%	267	264
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TOTAL	C 145(59)	91%	355	352
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CONSECUTIVE ABSENCES (4 OR MORE DAYS)

SITE NAME	NUMBER OF ABSENCES OF	REASON	FOLLOW-UP NEEDED (Y/N)	FOLLOW-UP NEEDED DURING MONTHLY MONITORING (Y/N)
ALYCE NORMAN	1	Sick	Y	Y
CHARTER	2	Sick	Y	Y
ELKHORN	0	Sick	Y	Y
ESPARTO	3	Sick	Y	Y
HOME-BASED	N/A	N/A	N/A	N/A
LEMEN	0	Sick	Y	Y
LINCOLN	7	Sick	Y	Y
PLAINFIELD	0	Sick	Y	Y
VALLEY OAK	2	Sick	Y	Y
WESTFIELD	2	Sick	Y	Y
<u>Total :</u>	17			

Executive Summary
2017/2018 Fiscal Year
February, 2018

Program	Working Budget	Current Expenditures	Year-To-Date Expenditures	Encumbered	Balance	% of Budget Spent	% of Budget Encumbered	% of Budget Unspent or Not Obligated
Head Start	\$ 2,926,991	\$ 191,882	\$ 1,579,647	\$ 626,428	\$ 720,916	53.97%	21.40%	24.63%
Early Head Start	\$ 1,118,495	\$ 74,527	\$ 620,857	\$ 246,314	\$ 251,324	55.51%	22.02%	22.47%
Head Start T&TA	\$ 33,692	\$ 1,269	\$ 19,784	\$ 3,483	\$ 10,424	58.72%	10.34%	30.94%
Early Head Start T&TA	\$ 25,983	\$ 919	\$ 10,044	\$ 1,991	\$ 13,948	38.66%	7.66%	53.68%
Total Grant	\$ 4,105,161	\$ 268,598	\$ 2,230,332	\$ 878,217	\$ 996,612	54.33%	21.39%	24.28%

Credit Cards	Monthly Expense
Visa	\$ 6,933.18
Wal-Mart	\$ 553.89
Nugget/Food 4 Less	\$ 596.93
Interstate Oil	\$ 201.04
Total Credit Card Expense	\$ 8,285.04

Administrative Percent Calculation	
Maximum allowed Administrative Percent:	15%
Calculated Percentage for the Month:	12%

Calculation of In-Kind Contributions		
	Dollars Expended	In-Kind Required
	Year-To-Date	
Head Start:	\$ 1,579,647.27	\$ 394,911.82
Head Start T & TA:	\$ 19,784.23	\$ 4,946.06
Early Head Start:	\$ 620,856.72	\$ 155,214.18
Early Head Start T & TA:	\$ 10,043.83	\$ 2,510.96
Total	\$ 2,230,332.05	\$ 557,583.01
	Amount Required:	\$ 557,583.01
	Actual In-Kind:	\$ 912,401.17
	*Surplus/(Deficit):	\$ 354,818.16
If deficit: will be returned to Federal Government from unrestricted dollars		

CACFP Meal Reimbursement: January 2018			
	Number of Meals/Snacks Served	Federal Reimbursement Amount	State Reimbursement Amount
Breakfast	1692	2961	\$ 290.52
AM Snacks		\$ -	\$ -
Lunch	2905	\$ 10,058.56	\$ 498.78
PM Snacks	2554	\$ 2,247.52	\$ -
	Total Reimbursement		\$ 16,056.38

**HEAD START
T & TA
2017/2018
February**

Resource 5208

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	% %
					Year-to-date	Encumbered			
Revenues									
All Other Federal	33,692	0	33,692	5,126	13,375	0	20,317	60.30%	
Total Revenues	33,692	0	33,692	5,126	13,375	0	20,317	60.30%	
Expenditures									
Salaries	9,454	(9,454)	0	0	0	0	0	0.00%	
Benefits	1,722	(1,722)	0	0	0	0	0	0.00%	
Supplies	5,354	(3,584)	1,770	0	368	0	1,402	79.21%	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	1,657	(1,137)	520	0	0	0	520	100.00%	
<i>Site Supplies</i>	3,697	(2,447)	1,250	0	368	0	882	70.56%	
Travel & Conference	10,340	10,970	21,310	1,047	14,653	2,964	3,694	17.33%	
Contracted Services	3,709	3,790	7,499	222	3,053	520	3,926	52.36%	
Indirect Costs	3,113	0	3,113	0	1,711	0	1,402	45.05%	
Total Expenditures	33,692	0	33,692	1,269	19,784	3,483	10,424	30.94%	

**HEAD START
2017/2018 BUDGET
February**

Resource 5210

CATEGORY	Budget	Adjustment	Revised Budget	Expended/Received				% %
				Current	Year-to-date	Encumbered	Balance	
Revenues								
All Other Federal	2,820,583		2,771,863	633,430	1,062,704		1,709,159	61.66%
Prior Year	78,689	0	78,689	0	78,689		0	0.00%
COLA & EQUIP	27,719		76,439	0	0		76,439	0.00%
Total Revenues	2,926,991	0	2,926,991	633,430	1,141,393	0	1,785,598	61.00%
Expenditures:								
Salaries	1,411,187	(104,987)	1,306,200	104,618	777,645	407,309	121,246	9.28%
Benefits	539,853	(58,827)	481,026	36,362	257,460	150,104	73,462	15.27%
Supplies	52,468	22,615	75,083	1,440	24,063	27,441	23,579	31.40%
<i>Parent Activity Supplies & Food for Parent Meetings</i>	6,696	1,000	7,696	478	1,820	2,023	3,853	50.06%
<i>Site Supplies</i>	45,772	21,615	67,387	1,012	22,243	25,418	19,726	29.27%
Travel & Conference	21,519	8,988	30,507	2,684	13,649	2,638	14,220	46.61%
Dues & Memberships	1,933	0	1,933	0	924	193	817	42.24%
Insurance	13,500	0	13,500	0	0	0	13,500	100.00%
Rentals, Leases, Repairs & Noncapitalized Improvements	8,900	0	8,900	116	567	1,385	6,948	78.06%
Direct Costs for Transfer of Services	375,224	1,587	376,811	363	182,735	0	194,076	51.50%
Professional/Contracted Services & Operating Expenditures	106,127	123,960	230,087	21,506	108,544	24,833	96,710	42.03%
Intergovernmental Fees	2,000	1,608	3,608	56	499	3,026	83	2.31%
Land Improvements	91,692	0	91,692	0	42,972	9,500	39,220	42.77%
Indirect Costs	252,194	5,056	257,250	0	122,046	0	135,204	52.56%
Tsfer to Cafe Fund	50,394	0	50,394	24,736	48,542	0	1,852	3.67%
Total Expenditures	2,926,991	0	2,926,991	191,882	1,579,647	626,428	720,916	24.63%

**EARLY HEAD START
2017/2018
February**

Resource 5212

CATEGORY	Budget	Adjustment	Revised Budget	Actual Current	Expended/Received			%
					Year-to-date	Encumbered	Balance	
Revenues								
All Other Federal	1,057,497		1,057,497	226,328	414,835	0	642,662	60.77%
Prior Year	50,423	0	50,423	0	50,423		0	0.00%
COLA	10,575		10,575		0		10,575	
Total Revenues	1,118,495	0	1,118,495	226,328	465,257	0	653,237	58.40%
Expenditures								
Salaries	589,320	(38,383)	550,937	40,095	326,402	158,005	66,530	12.08%
Benefits	209,604	(27,917)	181,687	12,253	98,634	49,250	33,803	18.61%
Supplies	42,623	21,515	64,138	871	26,898	25,195	12,045	18.78%
<i>Parent Activity Supplies & Food for Parent Meetings</i>	3,450	1,010	4,460	616	2,192	380	1,888	42.32%
<i>Site Supplies</i>	39,173	20,505	59,678	255	24,705	24,815	10,158	17.02%
Travel & Conference	17,080	14,275	31,355	1,895	10,826	6,195	14,334	45.72%
Dues & Memberships	579	0	579	0	276	58	246	42.40%
Insurance	4,200	0	4,200	0	0	0	4,200	100.00%
Rentals, Leases, Repairs & Noncapitalized Improvements	2,300	0	2,300	23	122	428	1,750	76.09%
Direct Costs for Transfer of Services	64,487	0	64,487	70	28,112	0	36,375	56.41%
Professional/Contracted Services & Operating Expenditures	73,084	29,533	102,617	16,733	72,248	7,139	23,230	0.00%
Intergovernmental Fees	1,500	0	1,500	6	265	44	1,191	
Indirect Costs	101,119	977	102,096	0	50,041	0	52,055	50.99%
Tsfer to Cafe Fund	12,599	0	12,599	2,581	7,034	0	5,565	44.17%
Total Expenditures	1,118,495	0	1,118,495	74,527	620,857	246,314	251,324	22.47%

**EARLY HEAD START
T & TA
2017/2018 BUDGET
February**

Resource 5218

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	% %
					Year-to-date	Encumbered			
Revenues									
All Other Federal	25,983	0	25,983	1,319	5,387	0	20,596	79.27%	
Total Revenues	25,983	0	25,983	1,319	5,387	0	20,596	79.27%	
Expenditures									
Salaries	6,940	(6,940)	0	0	0	0	0	0.00%	
Benefits	1,263	(1,263)	0	0	0	0	0	0.00%	
Supplies	4,558	(1,621)	2,937	0	314	0	2,624	89.33%	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	1,769	(350)	1,419	0	0	0	1,419	100.00%	
<i>Site Supplies</i>	2,789	(1,271)	1,518	0	314	0	1,205	79.35%	
Travel & Conference	7,681	7,648	15,329	759	6,915	1,615	6,799		
Contracted Services	3,140	2,176	5,316	161	1,972	376	2,967	55.82%	
Indirect Costs	2,401	0	2,401	0	843	0	1,558	64.89%	
			0						
Total Expenditures	25,983	0	25,983	919	10,044	1,991	13,948	53.68%	

**HEAD START/EARLY HEAD START
CREDIT CARD REPORT
2017/2018
February**

MANAGER		VISA	
Gail Nadal			
Travel/Conference		\$ 2,979.35	
Center Supplies		\$ 702.48	
	TOTAL	\$ 3,681.83	
Genet Telahun			
Travel/Conference		\$ 1,331.96	
Center Supplies		\$ 103.01	
	TOTAL	\$ 1,434.97	
Amee Dowkes			
Travel/Conference		\$ 1,047.01	
Center Supplies		\$ 175.34	
	TOTAL	\$ 1,222.35	
Gustavo Melgoza			
Travel/Conference		\$ 594.03	
Center Supplies		\$ -	
	TOTAL	\$ 594.03	
Maria Luna			
Travel/Conference			
Center Supplies			
	TOTAL	\$ -	
	VISA Grand Total	\$ 6,933.18	****
NUGGET/FOOD 4 LESS		\$ 596.93	
INTERSTATE OIL		\$ 201.04	
Wal Mart		\$ 553.89	
	TOTAL MONTHLY EXPENDITURES:	\$ 8,285.04	

**Credit card statements available upon request

Calculation of Administrative Salaries

\$	10,262.99	Per Budget Report Object code 1xxx
\$	3,828.14	Per Budget Report Object code 2xxx
\$	3,758.05	Per Budget Report Object code 3xxx
\$	<u>17,849.18</u>	Total Salary Costs Charged to Admin
\$	15,406.39	Per Employer Paid Benefit History Report
\$	<u>2,442.79</u>	Pay Corrections I. Arrezola)
\$	17,849.18	

		Salary Costs that should be Program Support
\$	18,228.35	Total 1-6xxx admin costs from Budget Report
\$	1,736.51	Less 50% - Vanessa Quintana Program Support
\$	473.23	Less 50% Kathleen Glassman - Program Support
\$	167.37	Less 50% Cesar Silva - Program Support
\$	22.82	Less 50% Lizette Castillo - Program Support
\$	318.86	Less 50% Sue Lomax - Program Support
\$	-	
\$	-	
\$	15,889.94	Total Administratvie Costs

**HEAD START/EARLY HEAD START
2017/2018 FISCAL YEAR
CALCULATION OF IN-KIND CONTRIBUTIONS**

Month	Year	Location									Grand Total
		Other	Alyce Norman	Itinerant	Esparto	Lemen	Charter	Lincoln/Plainfield	Valley Oak	Westfield/Elkhorn	
July	2017	\$ 6,077.51	\$ 528.74	\$ 2,317.83		\$ 560.32	\$ 2,621.22				\$ 12,105.62
August	2017	\$ 6,301.64	\$ 817.27	\$ 2,889.61	\$ 796.10	\$ 520.16	\$ 1,945.61	\$ 2,039.56	\$ 1,007.50	\$ 911.91	\$ 17,229.36
September	2017	\$ 325,118.06	\$ 1,005.70	\$ 3,795.27	\$ 736.03	\$ 433.90	\$ 3,517.15	\$ 6,416.63	\$ 1,966.39	\$ 2,070.58	\$ 345,059.71
October	2017	\$ 7,935.60	\$ 455.61	\$ 4,050.94	\$ 1,066.11	\$ 718.64	\$ 5,155.63	\$ 8,680.20	\$ 2,449.08	\$ 1,718.42	\$ 32,230.23
November	2017	\$ 10,172.44	\$ 413.83	\$ 4,224.02	\$ 974.15	\$ 682.78	\$ 4,452.37	\$ 6,004.95	\$ 2,543.04	\$ 1,811.11	\$ 31,278.69
December	2017	\$ 424,644.63	\$ 188.26	\$ 1,957.26	\$ 693.55	\$ 418.12	\$ 2,485.71	\$ 3,737.06	\$ 2,695.98	\$ 1,964.99	\$ 438,785.56
January	2018	\$ 5,952.00									\$ 5,952.00
February	2018	\$ 5,952.00									\$ 5,952.00
March	2018	\$ 5,952.00									\$ 5,952.00
April	2018	\$ 5,952.00									\$ 5,952.00
May	2018	\$ 5,952.00									\$ 5,952.00
June	2018	\$ 5,952.00									\$ 5,952.00
		\$ 815,961.88	\$ 3,409.41	\$ 19,234.93	\$ 4,265.94	\$ 3,333.92	\$ 20,177.69	\$ 26,878.40	\$ 10,661.99	\$ 8,477.01	\$ 912,401.17

Total Contribution Due based on actual dollars claimed:

	Dollars Expended as of January 31, 2018	In-Kind Required
Head Start:	1,579,647.27	394,911.82
Head Start T & TA:	19,784.23	4,946.06
Early Head Start:	620,856.72	155,214.18
Early Head Start T & TA:	10,043.83	2,510.96
Total:	2,230,332.05	557,583.01

Amount Required: 557,583.01
 Actual In-Kind: 912,401.17
 *Surplus/(Deficit): 354,818.16

 Surplus(Deficit): 354,818.16

If deficit: will be returned to Federal Government from unrestricted dollars

**Child & Adult Care Food Program
Claim For Reimbursement Summary for January 2018**

04309-CACFP-57-PS-CS
YOLO CO SUPERINTENDENT OF SCHOOLS
 1280 SANTA ANITA CT STE 100
 WOODLAND, CA 95776-6127
 Vendor #: 105700
 payment address

Month/Year Claimed	Adjustment Number	Date Received	Date Accepted	Date Processed	Reason Code
Jan 2018	0	03/01/2018	03/01/2018	03/08/2018	Original

Child Care

	Free	Reduced	Base	Total
Enrollment Totals	157	0	0	157
Eligibility Percentages	100%	0%	0%	100%

Agency Totals	Meals/Snacks	Federal Rate	Reimbursement Amount
Lunch			
Free	685	3.2300	2,212.55
Reduced	0	2.8300	0.00
Base	0	0.3100	0.00
CIL	685	0.2325	159.26
Total	685		2,371.81

PM Snack			
Free	2,033	0.8800	1,789.04
Reduced	0	0.4400	0.00
Base	0	0.0800	0.00
Total	2,033		1,789.04

Head Start

Agency Totals	Meals/Snacks	Federal Rate	Reimbursement Amount
Breakfast			
Free	1,692	1.7500	2,961.00
Reduced	0	1.4500	0.00
Base	0	0.3000	0.00
Total	1,692		2,961.00

Lunch			
Free	2,220	3.2300	7,170.60
Reduced	0	2.8300	0.00
Base	0	0.3100	0.00
CIL	2,220	0.2325	516.15
Total	2,220		7,686.75

PM Snack			
Free	521	0.8800	458.48
Reduced	0	0.4400	0.00
Base	0	0.0800	0.00
Total	521		458.48

Claim Reimbursement Total

15,267.08

State Reimbursements

Meal Description	Meals	State Rate	State Earnings
Total Breakfast	1,692	\$0.1717	\$290.52
Total Lunches	2,905	\$0.1717	\$498.78
Total			\$789.30

Agency Claim Reimbursement Totals	Meal Reimbursement	CIL Reimbursement	State Reimbursement	Totals
Current Claim Reimbursement Total	14,591.67	675.41	789.30	16,056.38
Previous Claim Reimbursement Total	0.00	0.00	0.00	0.00
Net Claim Reimbursement Total	14,591.67	675.41	789.30	16,056.38

Created By: kmagallanes on: 2/27/2018 10:40:53 AM Modified By: mcoombs on: 3/1/2018 4:00:21 PM

YOLO COUNTY BOARD OF EDUCATION

Letter of Transmittal to County Board

From the Superintendent

SUBJECT: Alternative Education Attendance Report	AGENDA ITEM #: 4.13
PER: <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Garth Lewis
	DATE: March 20, 2018

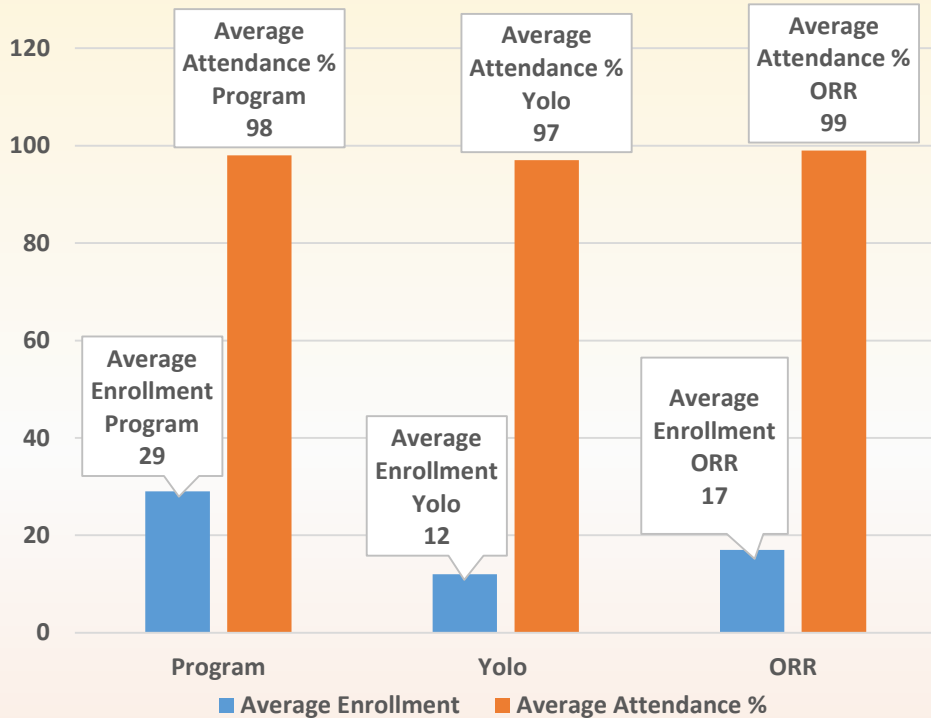
BACKGROUND:

Garth Lewis, Associate Superintendent, will present information on the attached attendance report for Alternative Education

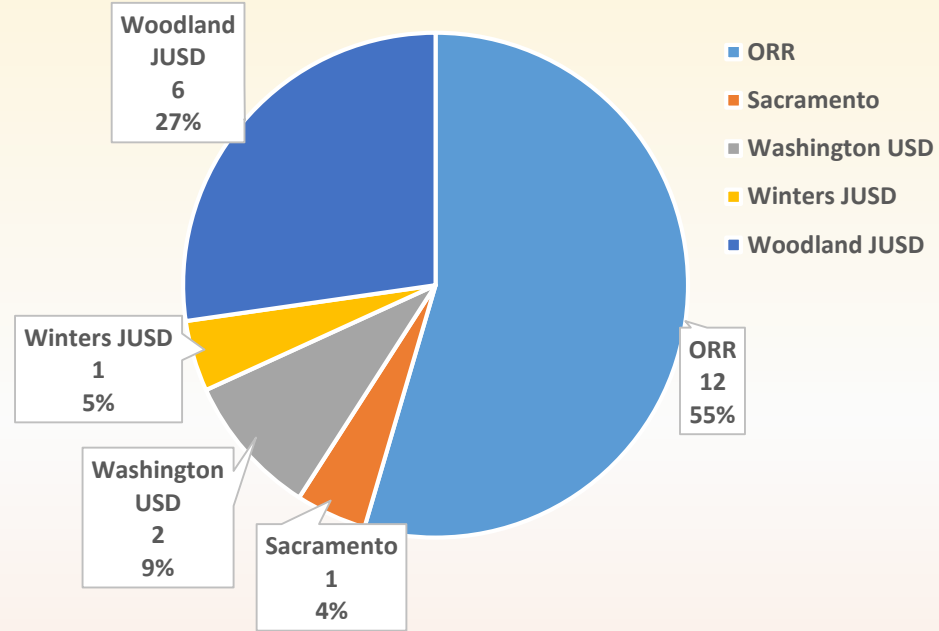
RECOMMENDATION/COMMENTS: For information.

2017-2018 Dan Jacobs School Attendance Month 7

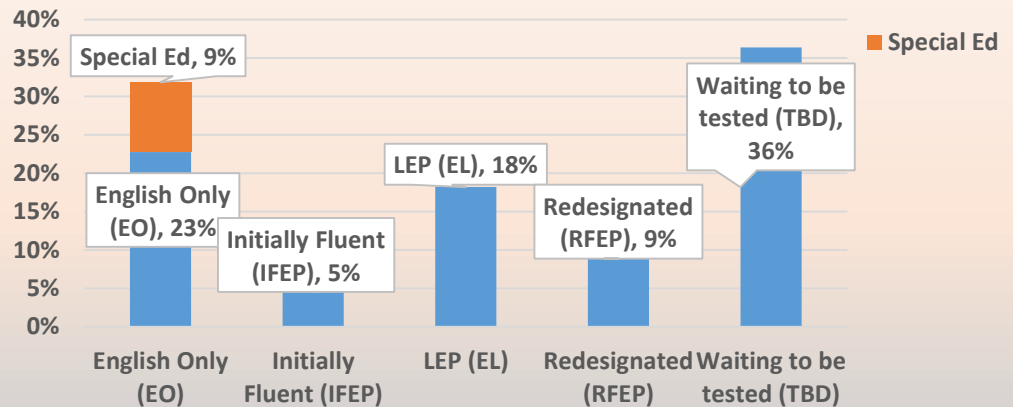
**Average Enrollment and Attendance %
Attendance Period 7/1/2017 - 1/19/2018**



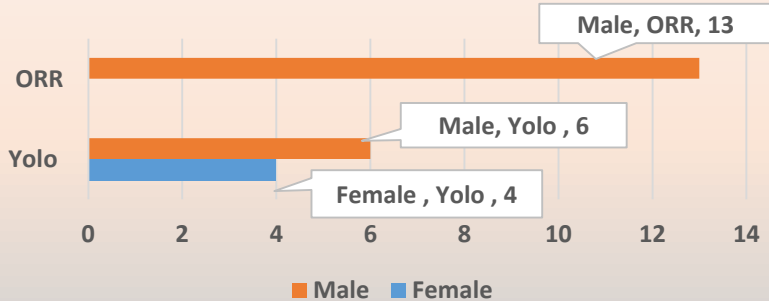
School District of Residence/Program



Language Fluency and Special Ed %

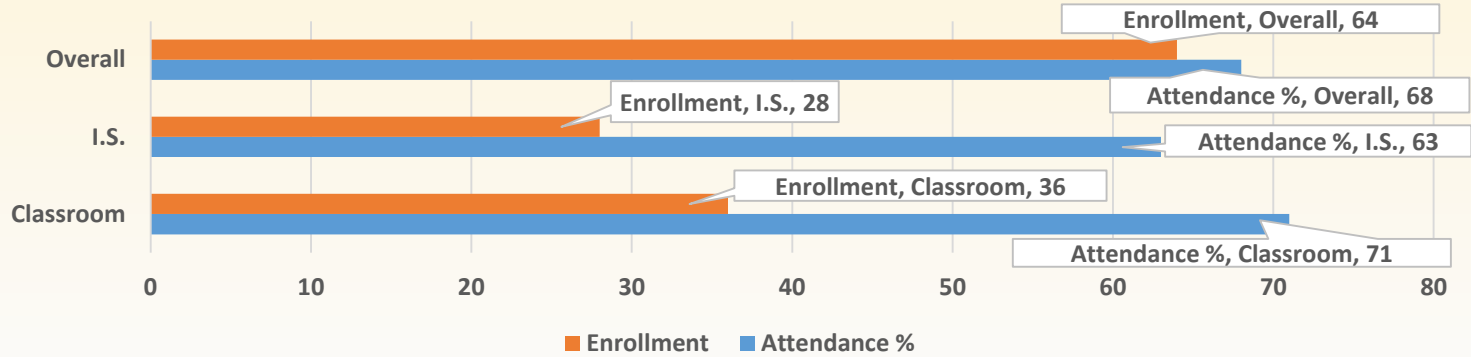


Gender

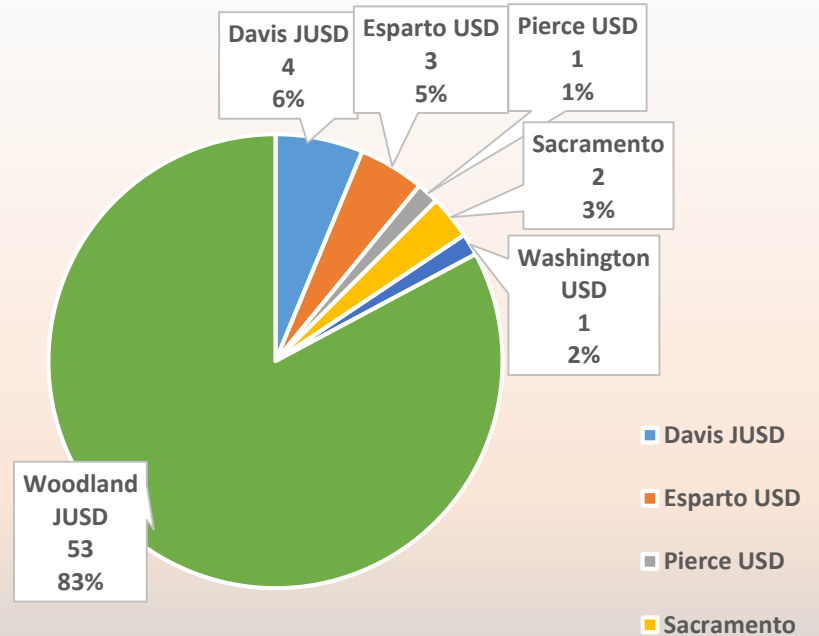


2017-2018 Cesar Chavez Community School - Woodland Attendance Month 6

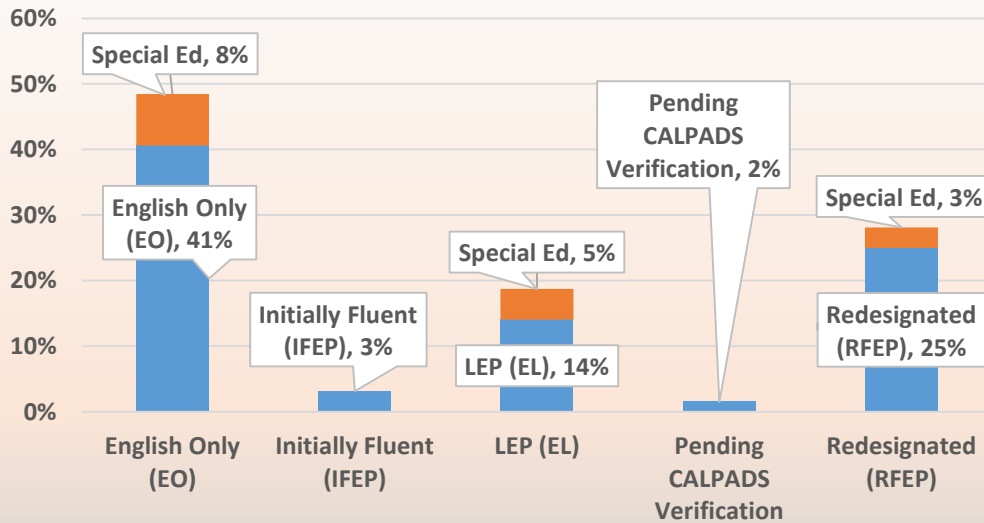
Enrollment and Average Attendance % Attendance Period Ending 2/16/2018



School District of Residence

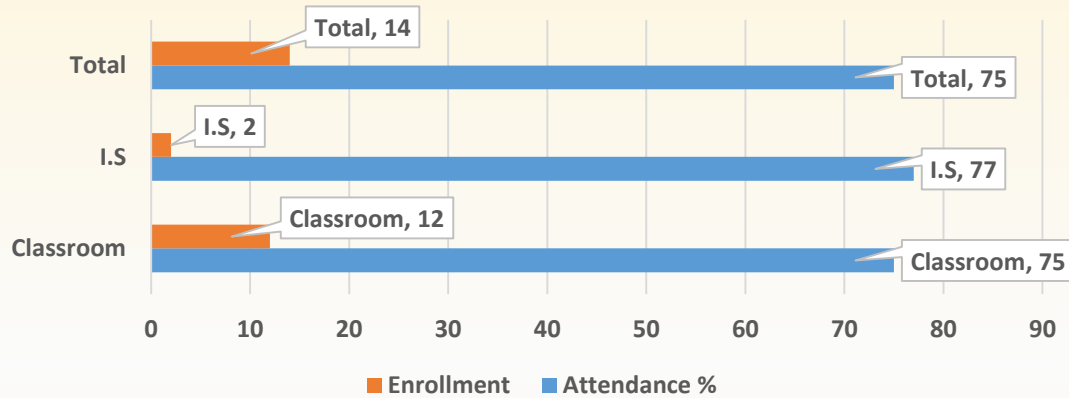


Language Fluency and Special Ed %

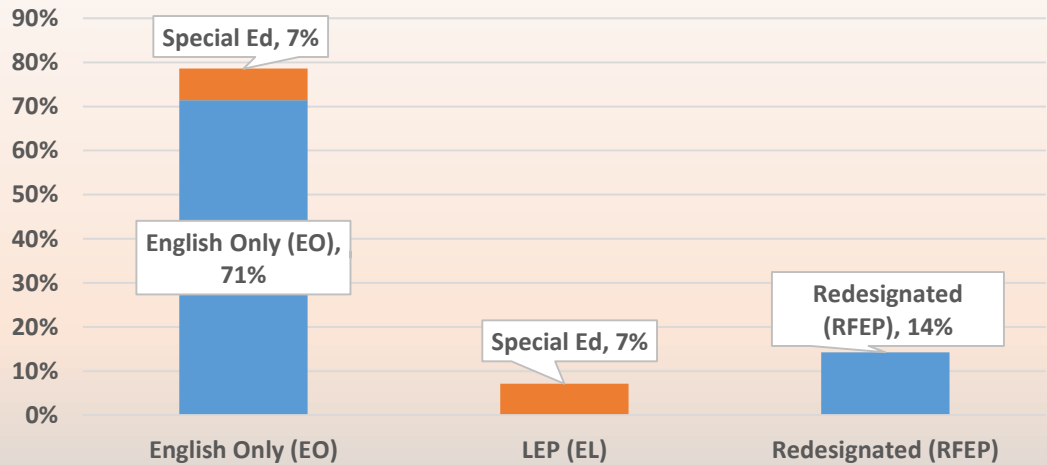


2017-2018 Cesar Chavez Community School – West Sac Attendance Month 6

Enrollment and Average Attendance % Attendance Period Ending 2/9/2018

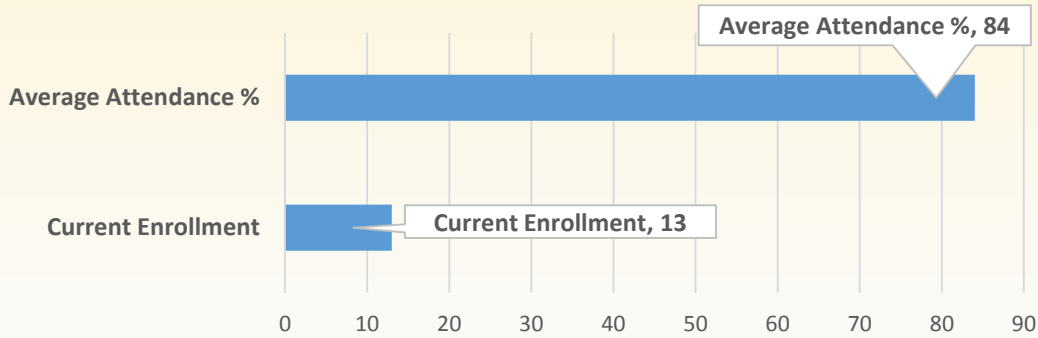


Language Fluency and Special Ed %

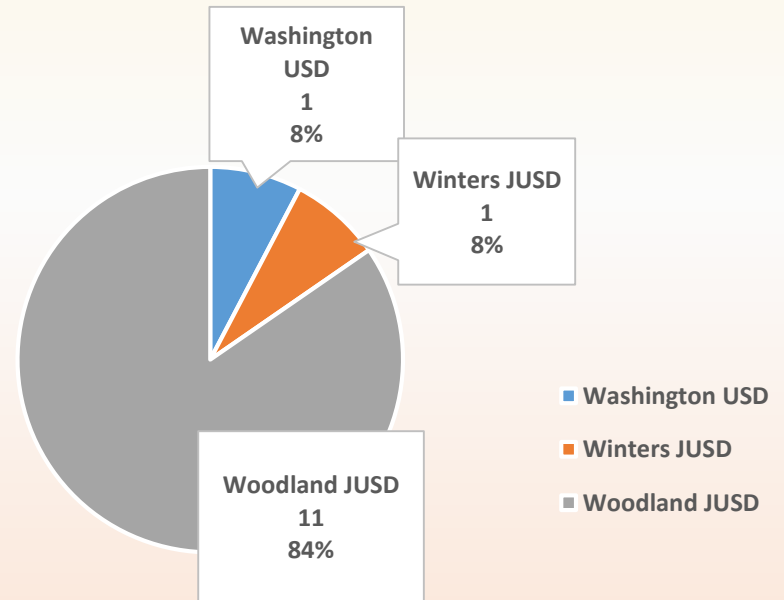


2017-2018 YCCP (Yolo County Conservation Partnership) Attendance Month 6

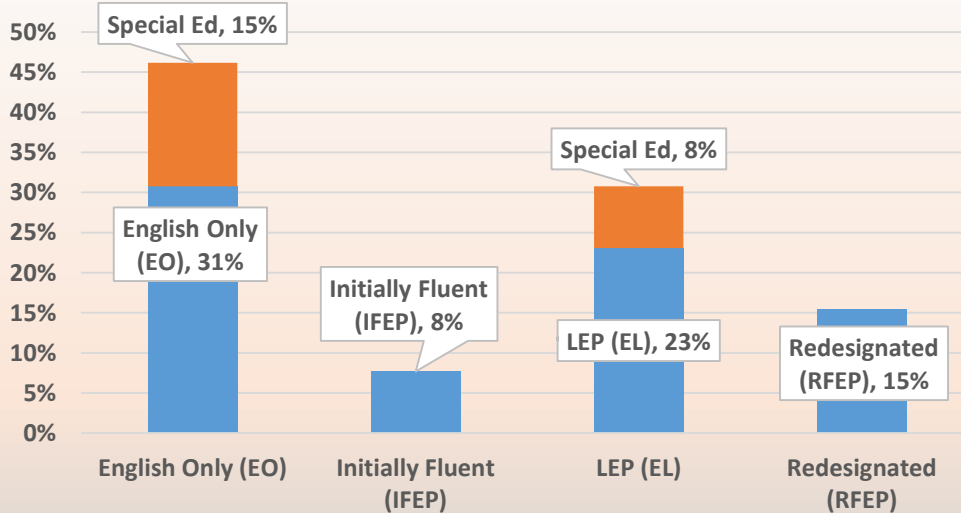
Enrollment and Average Attendance % Attendance Period 8/21/2017 - 2/16/2018



School District of Residence



Language Fluency and Special Ed %



**YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent**

SUBJECT: Quarterly Report of Investments for Period Ending December 31, 2017	AGENDA ITEM #: 4.14
PER: <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Crissy Huey
BACKGROUND:	DATE: March 20, 2018

SB 564 added Section 53646 to the Government Code in 1996. Government Code Section 53646 (b) requires the Chief Fiscal Officer of local agencies to present quarterly to the Governing Board a statement of the investments made by its office. The quarterly report shall include the type of investment, issuer, date of maturity, par, and dollar amount invested on all securities, investments and monies held by the local agency, and shall additionally include a description of any of the local agency's funds, investments, or programs that are under the management of contracted parties, including lending programs.

The Yolo County Office of Education invests its money in the Yolo County Treasury, as required by law. Attached you will find the Yolo County Treasurer's quarterly Investment Portfolio Information for the period ending December 31, 2017.

As required by Education Code 53646 (b), the Reports of the Yolo County Treasurer include a statement of compliance of the portfolio with the Investment Policy. The Quarterly Reports also provide a cash flow by the Yolo County Treasurer denoting the ability of the Treasurer to meet its pool expenditure requirements for the next six months.

RECOMMENDATION/COMMENTS: For information only.



Executive Summary – Fourth Quarter 2017

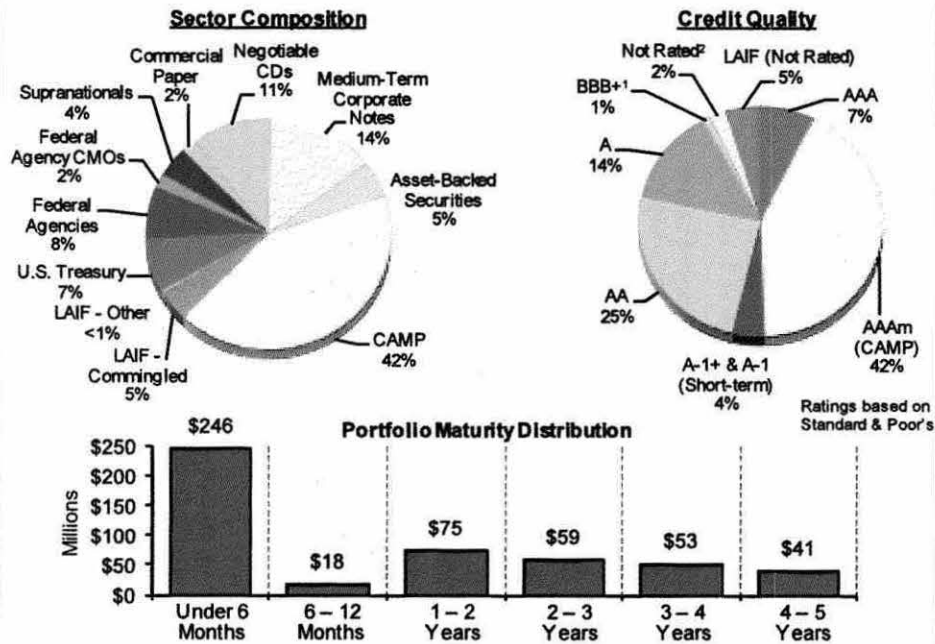
Portfolio Review

- ✓ The portfolio is in compliance with the California Government Code and the County's Investment Policy.
- ✓ The portfolio is well diversified among U.S. Treasuries, federal agencies, supranationals, negotiable CDs, corporate notes, commercial paper, asset-backed securities, CAMP, and LAIF.
- ✓ The portfolio comprises securities with high credit quality and has sufficient liquidity to meet the County's cash needs.
- ✓ The return of the portfolio exceeded the return of the benchmark for the quarter, as it has for the past five years.

The Economy

- ✓ Yields continued to climb during the fourth quarter, with some short- and intermediate-term yields reaching highs not seen since 2008. The sharp increase in interest rates during the quarter resulted in negative total returns for both the County's Portfolio and the benchmark, as unrealized market value losses were greater than realized earnings for the quarter.
- ✓ Outside of inflation, economic indicators have been strong: manufacturing, services, and consumer confidence reached multi-year highs, housing markets strengthened further, and there was positive real GDP growth across the globe, serving as a positive backdrop for the new year.

Portfolio Profile as of December 31, 2017



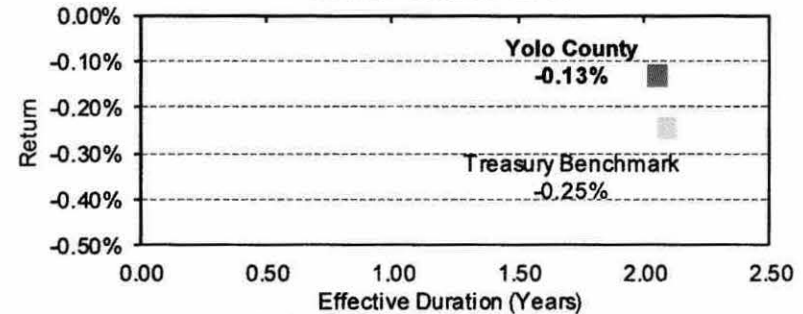
1. The "BBB+" category comprises securities rated A or better by Moody's and/or Fitch.
 2. The "Not Rated" category comprises asset-backed securities rated Aaa by Moody's.

Annualized Returns

	Quarter	1-Year	5 Years
Yolo County ¹	-0.52%	0.84%	0.80%
Treasury Benchmark	-1.00%	0.39%	0.41%
Net Apportionment Rate	1.26%	-	-

Note: ¹PFM managed portfolio only.

**Quarterly Return Comparison
Fourth Quarter 2017**



The County's benchmark is the Bank of America Merrill Lynch (BAML) 0-5 Year U.S. Treasury Index, as of September 30, 2017. From March 31, 2015, to September 30, 2017, the benchmark was a blend of 30% BAML 3-month Treasury index and 70% BAML 1-3 year U.S. Treasury Index. From March 31, 2002, to March 31, 2015, the benchmark was a blend of 50% BAML 1-3 Year U.S. Treasury index and 50% BAML 3-month Treasury Bill index. Prior to March 31, 2002, the benchmark was the BAML 1-3 Year U.S. Treasury index.



Yolo County

Investment Review

Fourth Quarter 2017

Sarah Meacham, Managing Director

Allison Kaune, Senior Managing Consultant

PFM Asset
Management LLC

50 California Street
Suite 2300
San Francisco, CA 94111

415-982-5544
pfm.com



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● Market Update

● Portfolio Review

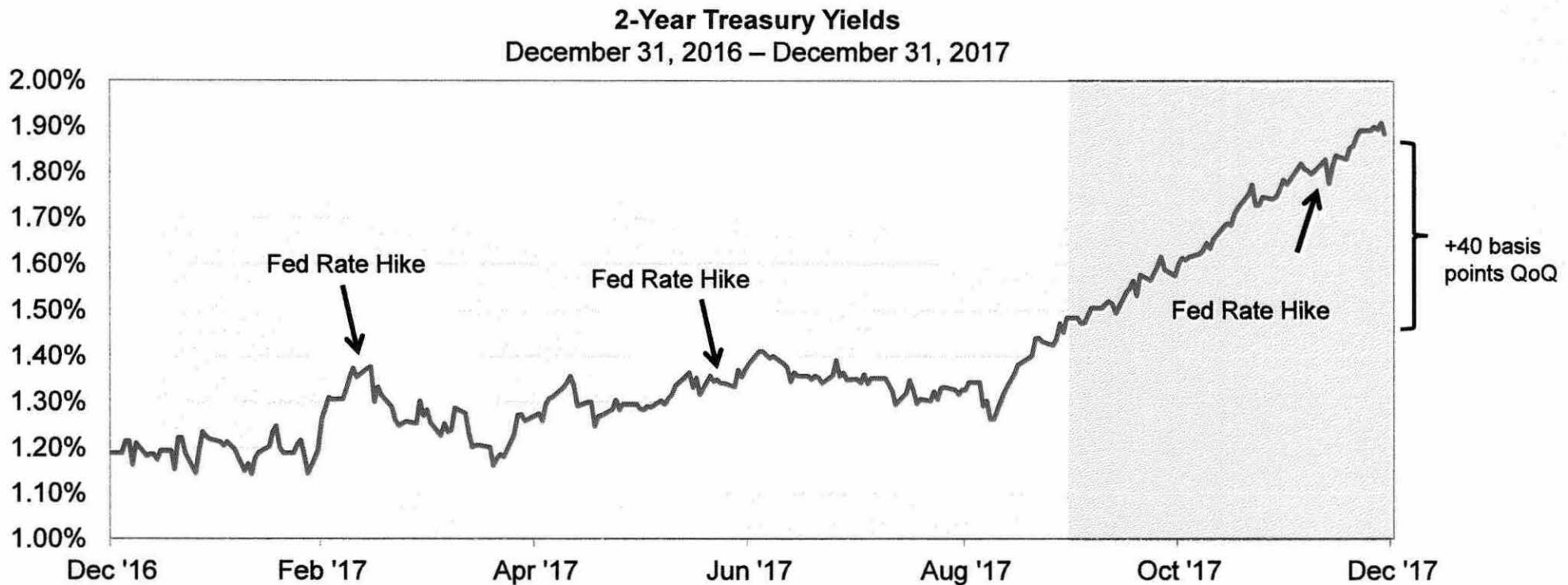


Market Update



Interest Rate Update

- Two-year treasury yields moved notably higher for the year ended December 31, 2017; the increase was most pronounced during the fourth quarter as markets responded to another rate hike by the Federal Reserve and the passage of the largest overhaul of the U.S. tax system in more than 30 years.



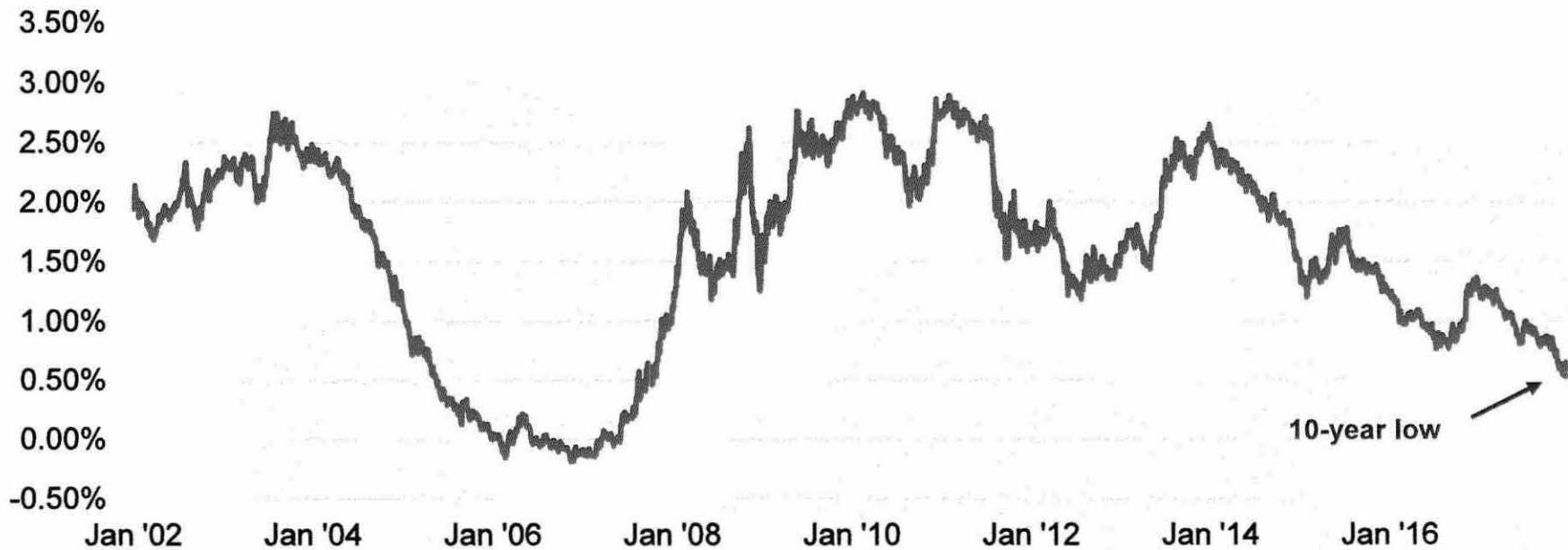
Source: Bloomberg, as of 12/31/17.



A Flattening Yield Curve

- The yield on the 2-year U.S. Treasury note has increased by 70 basis points (0.70%) this year, while the yield on the 10-year U.S. Treasury note has decreased by 3 basis points (0.03%) since the beginning of the year as expectations of future growth and inflation prospects have fallen.
- As a result, the spread between the 10-year U.S. Treasury and the 2-year U.S. Treasury is currently near a 10-year low.

10-Year/2-Year U.S. Treasury Spread
January 1, 2002 – December 31, 2017

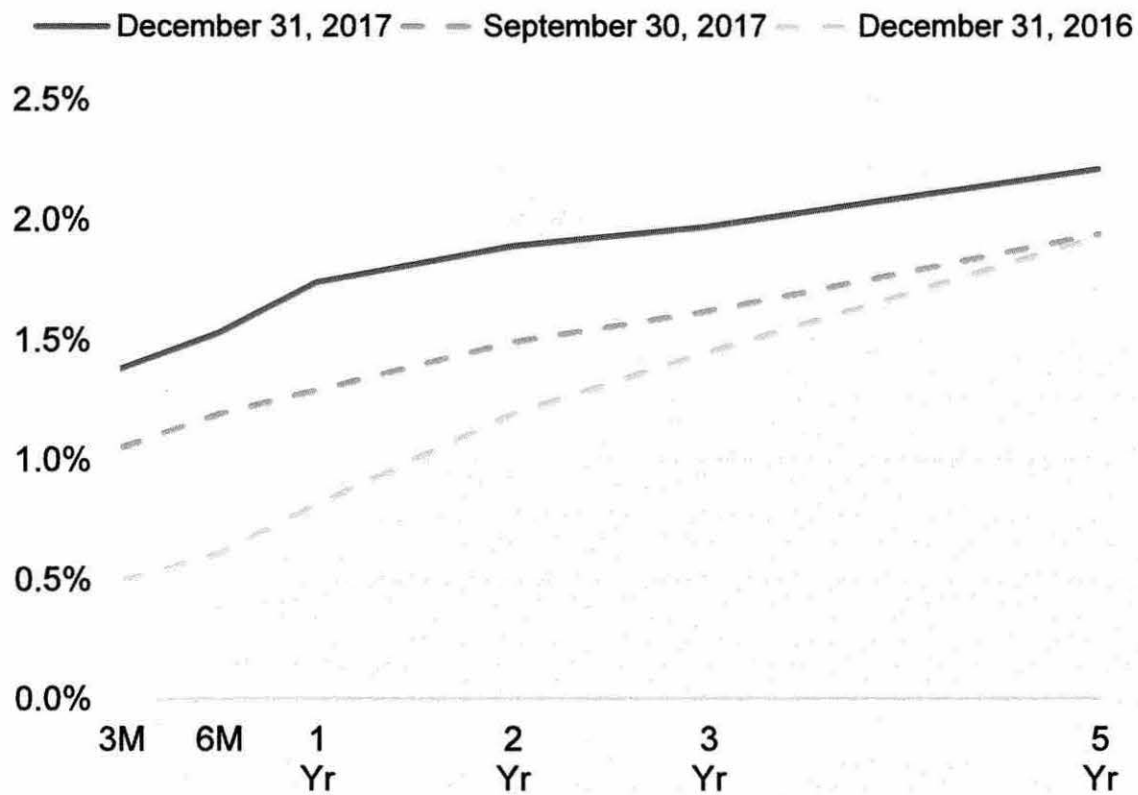


Source: Bloomberg, as of 12/31/17.



Short-Term Yields Rise and Curve Flattens Further in the Fourth Quarter

U.S. Treasury Yield Curve



Yield Curve History

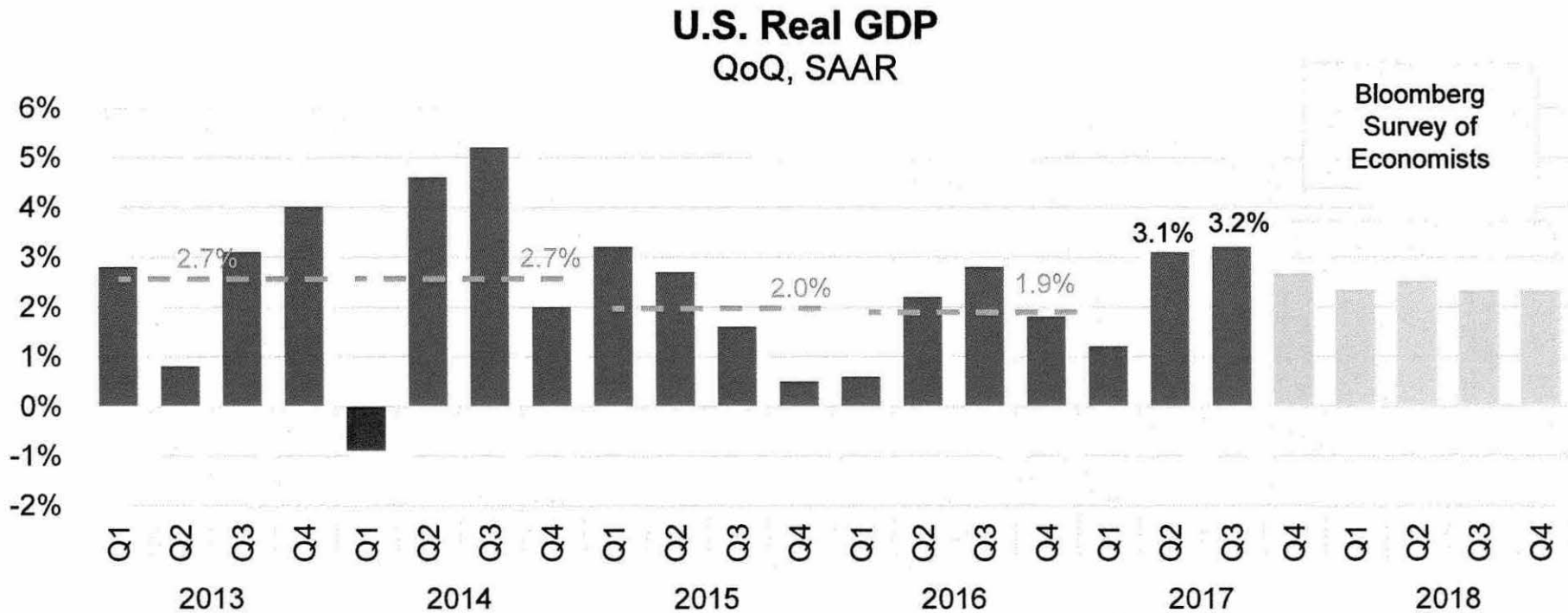
Maturity	9/30/2017	12/31/2017	Change
3-Mo.	1.05	1.38	+0.33
6-Mo.	1.19	1.53	+0.34
1-Yr.	1.29	1.74	+0.45
2-Yr.	1.49	1.89	+0.40
3-Yr.	1.62	1.97	+0.35
5-Yr.	1.94	2.21	+0.27
7-Yr.	2.17	2.33	+0.16
10-Yr.	2.33	2.41	+0.08
30-Yr.	2.86	2.74	-0.12

Source: Bloomberg, as of 12/31/17.



Economic Growth Remained Strong in the Third Quarter

- Gross domestic product (GDP) increased at an annualized rate of 3.2% in the third quarter of 2017, the fastest pace of expansion over two consecutive quarters since 2014. Growth has averaged 2.3% over the last four quarters.
- The acceleration in third quarter GDP reflected positive contributions from personal consumption and business investment boosted primarily by a rise in private inventories and exports. This acceleration was offset by negative contributions from residential housing.



Source: Bloomberg, as of Q3 2017. SAAR is seasonally adjusted annualized rate. Orange denotes rolling four-quarter averages.



California Economy



Year-over-Year Changes in California

Gross State Product¹	\$2.6 billion (↑4.5%)
Unemployment²	4.6% (↓0.7%)
Nonfarm Payrolls²	17.1 million (↑1.7%)
Average Hourly Earnings²	\$30.28 (↑3.1%)
Population³	39.5 million (↑0.7%)

Headline News

Attorney General Jeff Sessions' announcement to rescind the Cole Memo may hurt the anticipated \$5 billion marijuana industry in California

Source: Bloomberg, The Hill, U.S. Census Bureau.

1. Gross state product is as of December 2016.

2. Unemployment, nonfarm payrolls, and average hourly earnings are as of November 2017.

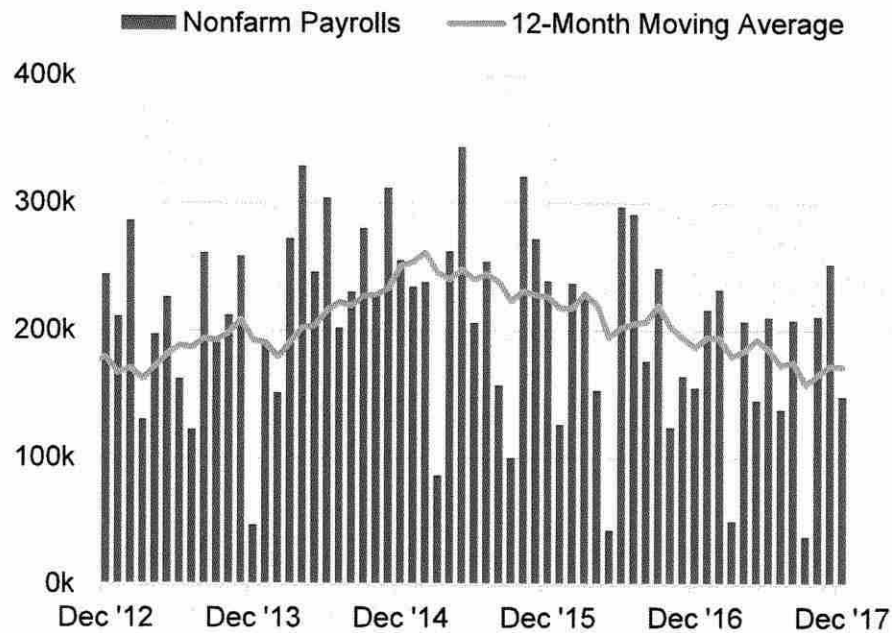
3. Population data as of July 2017.



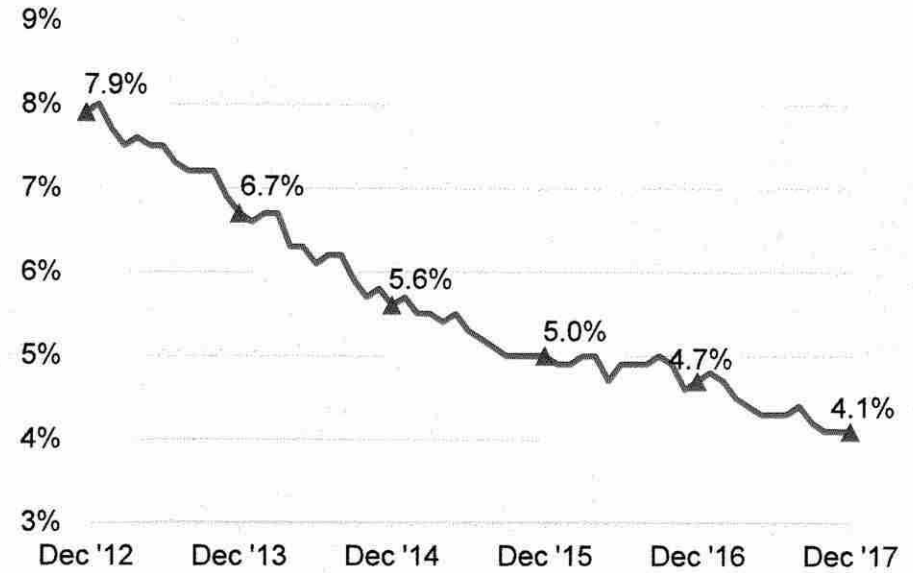
Labor Market Activity During the Quarter

- The U.S. labor market added 611,000 jobs for the quarter ending December 31, 2017, and an average of 171,000 jobs per month over the past year.
- Headline unemployment rate for the fourth quarter remained at 4.1% for the third consecutive month. The U6 unemployment rate decreased from 8.3% in September to 8.1% in December, while the labor force participation rate fell from 63.0% in September to 62.7% in December.
- Average hourly earnings—an important gauge of wage growth—grew 2.5% over the past 12 months.

Monthly Change in Nonfarm Payrolls



Unemployment Rate

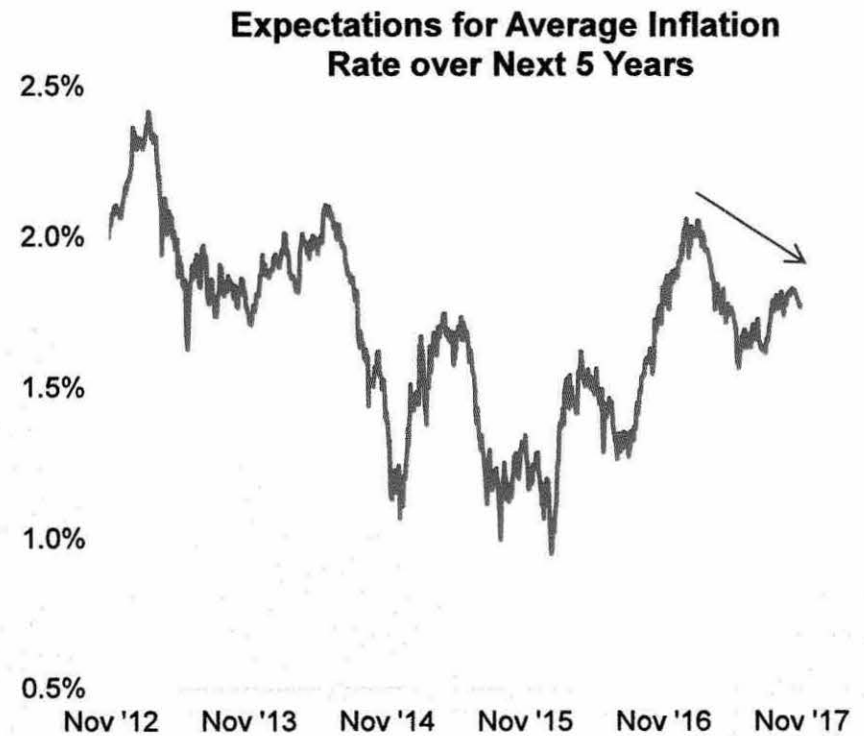
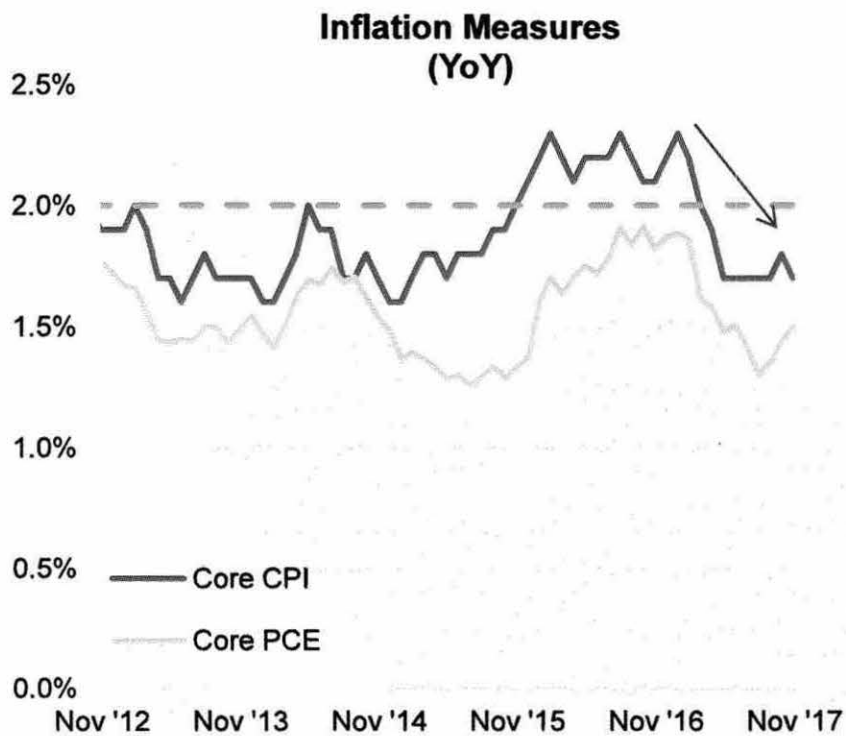


Source: Bloomberg, latest data available as of December 2017.



Inflation Remains Muted

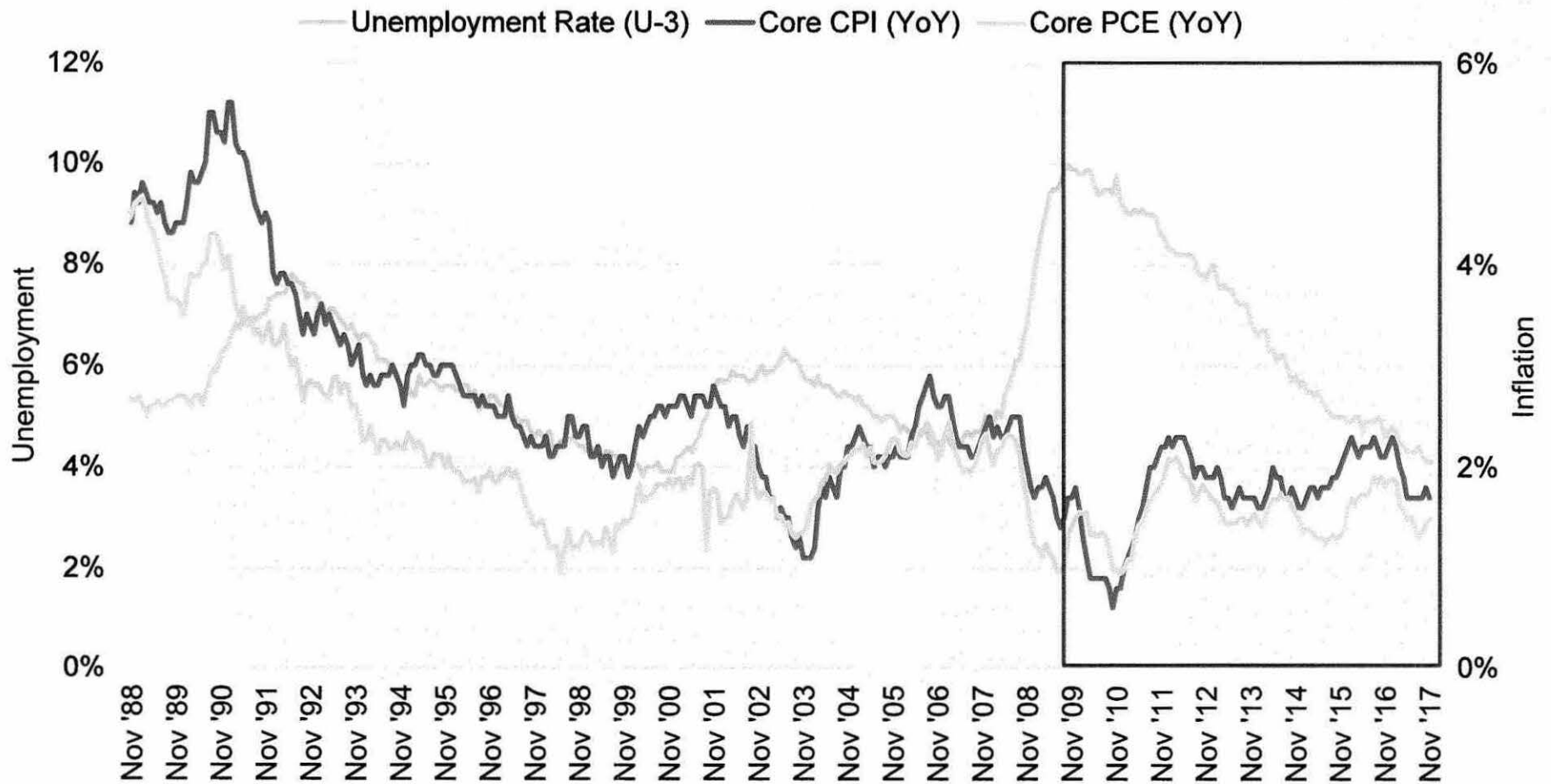
- Inflation pressures have declined since the beginning of 2017. The core personal consumption expenditures (PCE) price index, the Fed's preferred measure of inflation, moved slightly higher to 1.5% year-over-year in November.
- The Fed expects inflation to remain subdued in the near term but to reach their 2% target in the medium term.



Source: Bloomberg, latest data available as of December 2017. Inflation expectations based on yield difference between 5-year Treasury note and 5-year Treasury Inflation Protected Securities (TIPS).



Inflation Remains Lackluster Despite a Strong Labor Market



Source: Bloomberg, as of November, 2017.



GOP Tax Cuts and Jobs Act

Personal Taxes

Income Tax Brackets			Deductions	Exemptions	Other
Tax Rate	Single	Married	<ul style="list-style-type: none"> • Can deduct up to \$10,000 in a blend of state and local property, income, and sales tax. The state and local deduction was previously unlimited. • Deductible interest on mortgage capped at \$750,000. 	<ul style="list-style-type: none"> • Child tax credit raised from \$1,000 to \$2,000 per child. • The estate tax exemption will be doubled from \$5.5 million to \$11 million. 	<ul style="list-style-type: none"> • The deduction for interest on education loans, qualified tuition expenses, and expensive medical bills would be maintained. • No changes will be made to 401(k) plans.
10%	\$9,525	\$19,050			
12%	\$38,700	\$77,400			
22%	\$82,500	\$165,000			
24%	\$157,500	\$315,000			
32%	\$200,000	\$400,000			
35%	\$500,000	\$600,000			
37%	> \$500,000	> \$600,000			

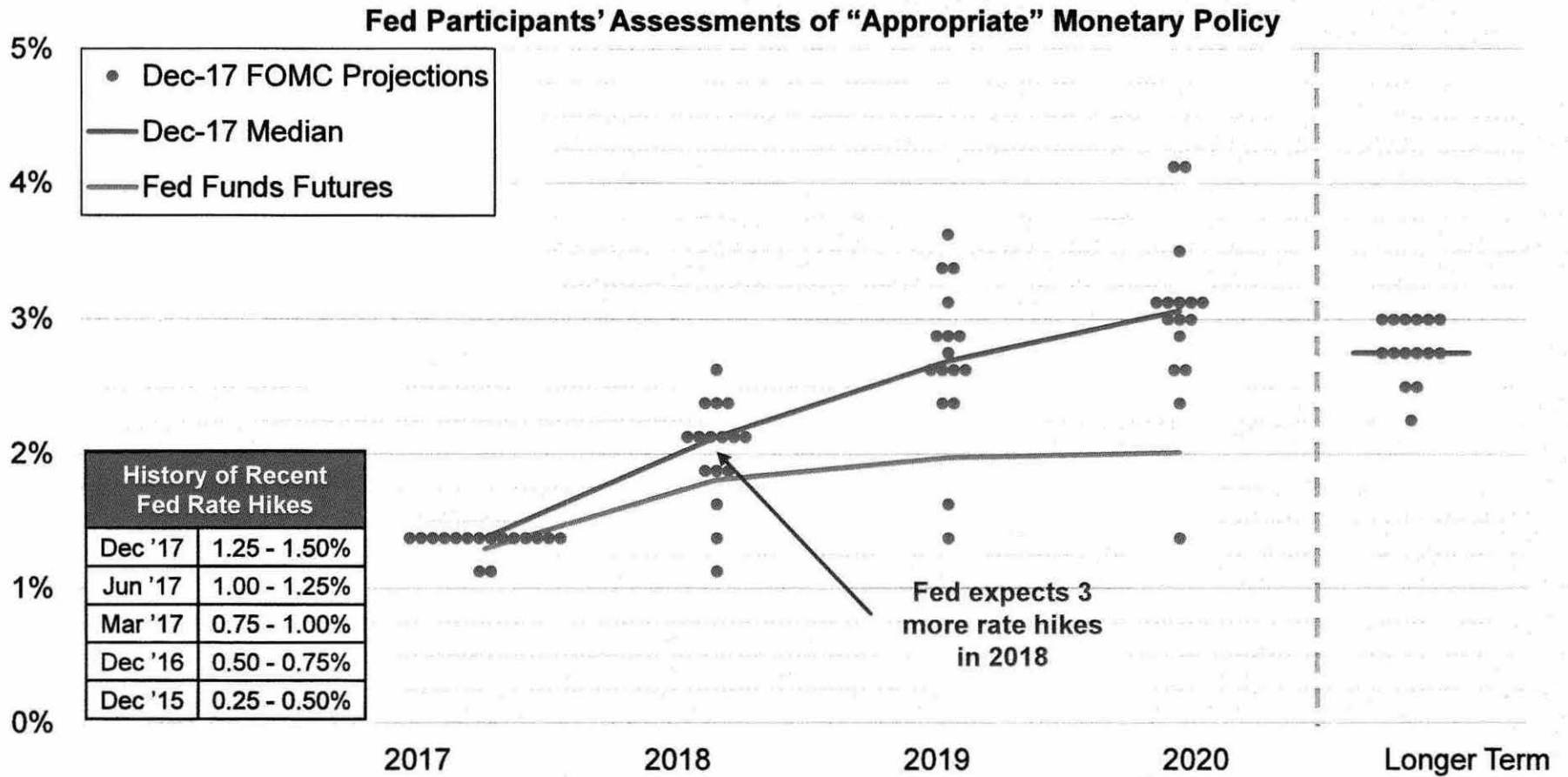
Business Taxes

Marginal Tax Rate	Deductions	Exemptions	Other
<ul style="list-style-type: none"> • Reduced from 35% to 21%. • Marks the largest one-time decline in U.S. history and amounts to almost \$1 trillion of tax cuts over the next decade. 	<ul style="list-style-type: none"> • Pass-through businesses like limited liability corporations allowed to deduct 20% of their earnings. However, this will expire after 2025. 	<ul style="list-style-type: none"> • Businesses will be exempt from paying the corporate alternative minimum tax. 	<ul style="list-style-type: none"> • One-time tax on repatriated cash and profits will be 15.5%, up slightly from the 14% to 14.5% that had been proposed in earlier versions.

Source: The Washington Post, Business Insider.



FOMC “Dot Plot” – December 2017



Source: Federal Reserve and Bloomberg. Individual dots represent each Fed members' judgement of the midpoint of the appropriate target range for the federal funds rate at each year-end. Fed funds futures as of 12/13/17.



Portfolio Review



Fourth Quarter 2017 Recap

- Yields continued to climb during the fourth quarter, with some short- and intermediate-term yields reaching highs not seen since 2008. However, in this era of gradually increasing interest rates, new purchases were weighed against the probability for further rate increases and their potential to diminish the market value of portfolio investments. In this flat yield curve environment, we emphasized maturity selection.
- We continued to maintain the portfolio's duration in line with the benchmark's duration to minimize return volatility.
- Strong investor appetite for high-quality alternatives to U.S. Treasuries caused the yield spreads on investment-grade fixed income sectors (relative to U.S. Treasuries) to tighten over the quarter, resulting in positive relative performance for non-Treasury sectors.
 - The yield spreads on federal agency securities vs. comparable-maturity Treasuries remained near historic lows, in some cases near zero, leading to diminished value of the agency sector.
 - Supranationals carried more yield spread and offered an attractive alternative in the high-quality government agency space.
 - Corporate yield spreads also remained near multi-year lows, as investors reaching for yield piled into a limited market supply of investment-grade securities, leading the corporate sector to deliver its ninth straight quarter of outperformance relative to U.S. Treasuries.
 - Short-term commercial paper (CP) and negotiable bank certificates of deposit (CDs) continued to offer value during the quarter. Although the Fed's December meeting caused CP/CD spreads to narrow, issuance has picked up and CP/CD yields have risen, widening the spread over similar-dated Treasuries.
 - Asset-backed securities (ABS) performed positively relative to Treasuries. Further spread compression in the ABS sector is likely to be limited given that current level spreads sit at historically tight levels.



Yolo County Investment Objectives

Objective	Achieved through...
<p>Safety <i>Safety of principal is the foremost objective of the investment program. Investments of the County shall be undertaken in a manner that seeks to ensure preservation of capital in the portfolio.</i></p>	<ul style="list-style-type: none">• High-quality investments• Diversification by sector, issuer, and maturity
<p>Liquidity <i>The investment portfolio shall be maintained in such a manner as to provide sufficient liquidity to meet the operating requirements of any of the participants.</i></p>	<ul style="list-style-type: none">• Cash flow coordination with County staff members• Appropriate allocation between liquid funds and investment portfolio balances
<p>Return on Investment <i>The investment portfolio of the County shall be designed with the objective of attaining a market rate of return on its investments consistent with the constraints imposed by its safety objective and cash flow considerations.</i></p>	<ul style="list-style-type: none">• Duration management• Use of high-quality credit instruments• Active trading based on continual evaluation of relative value among allowable sectors

Source: Yolo County's Investment Policy. Approved December 13, 2016.



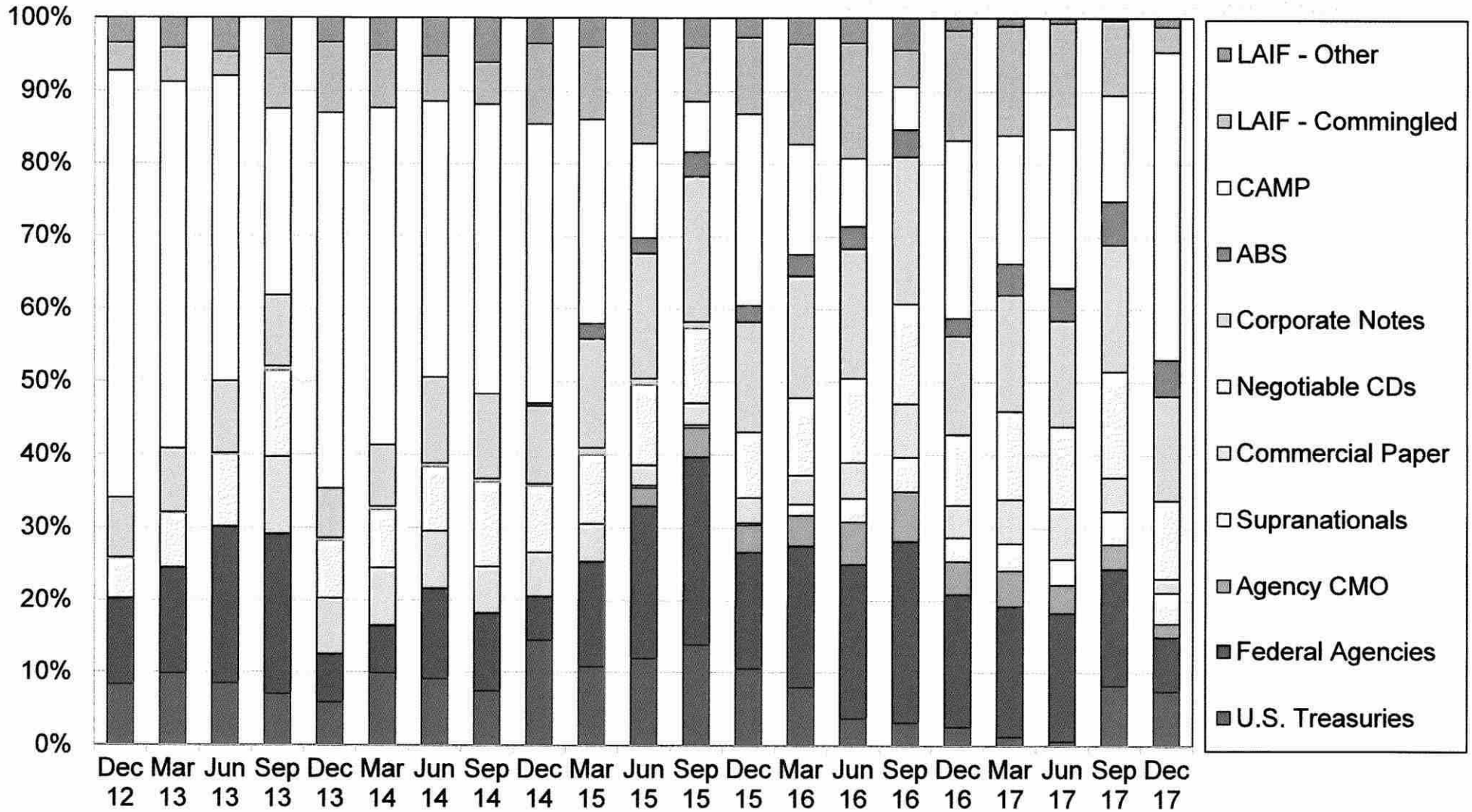
Portfolio Composition

Security Type	Market Value	Percent of Portfolio	% Change vs 9/30/17	Permitted by Policy	In Compliance
U.S. Treasury	\$36,099,118	7.4%	-0.8%	100%	✓
Federal Agencies	\$36,840,267	7.5%	-8.7%	100%	✓
Federal Agency CMOs	\$9,167,311	1.9%	-1.6%	100%	✓
Supranationals	\$21,352,005	4.4%	-0.2%	30%	✓
Negotiable CDs	\$52,479,776	10.7%	-3.8%	30%	✓
Medium-Term Corporate Notes	\$69,940,686	14.3%	-3.2%	30%	✓
Commercial Paper	\$9,650,513	2.0%	-2.6%	40%	✓
Asset-Backed Securities (ABS)	\$24,781,183	5.1%	-0.9%	20%	✓
Security Sub-Total	\$260,310,859	53.3%			
Accrued Interest	\$1,200,407				
Security Total	\$261,511,266				
CAMP	\$207,142,338	42.1%	+27.7%	100%	✓
LAIF – Total	\$22,683,895	4.6%	-5.9%	\$65 million per account	✓
Total Investments	\$491,337,499	100.0%			

Detail may not add to total due to rounding.



Adding Value Through Sector Allocation





Portfolio Issuer Distribution

Issuer Distribution	Market Value (\$)	% of Portfolio
UNITED STATES TREASURY	\$36,099,118	13.9%
FANNIE MAE	\$24,014,310	9.2%
FREDDIE MAC	\$17,055,834	6.6%
INTL BANK OF RECONSTRUCTION AND DEV	\$12,631,891	4.9%
TOYOTA MOTOR CORP	\$10,217,488	3.9%
INTER-AMERICAN DEVELOPMENT BANK	\$8,720,114	3.4%
CREDIT AGRICOLE SA	\$6,492,857	2.5%
BANK OF MONTREAL	\$6,452,972	2.5%
SVENSKA HANDELSBANKEN AB	\$6,416,507	2.5%
JP MORGAN CHASE & CO	\$6,184,257	2.4%
HONDA AUTO RECEIVABLES	\$6,035,603	2.3%
AMERICAN EXPRESS CO	\$5,835,959	2.2%
CANADIAN IMPERIAL BANK OF COMMERCE	\$5,638,073	2.2%
DEERE & COMPANY	\$5,608,265	2.2%
SUMITOMO MITSUI FINANCIAL GROUP INC	\$5,496,238	2.1%
SWEDBANK AB	\$5,286,288	2.0%
ALLY AUTO RECEIVABLES TRUST	\$5,175,955	2.0%
THE BANK OF NEW YORK MELLON CORPORATION	\$5,011,260	1.9%
AMERICAN HONDA FINANCE	4,998,118	1.9%
BANK OF NOVA SCOTIA	4,981,900	1.9%
FEDERAL HOME LOAN BANKS	4,937,434	1.9%
SKANDINAVISKA ENSKILDA BANKEN AB	4,935,798	1.9%

Top 5 = 38.4%

Top 10 = 51.6%

Continued on next page.

As of December 31, 2017. Percentages may not sum to 100% due to rounding.



Portfolio Issuer Distribution (cont.)

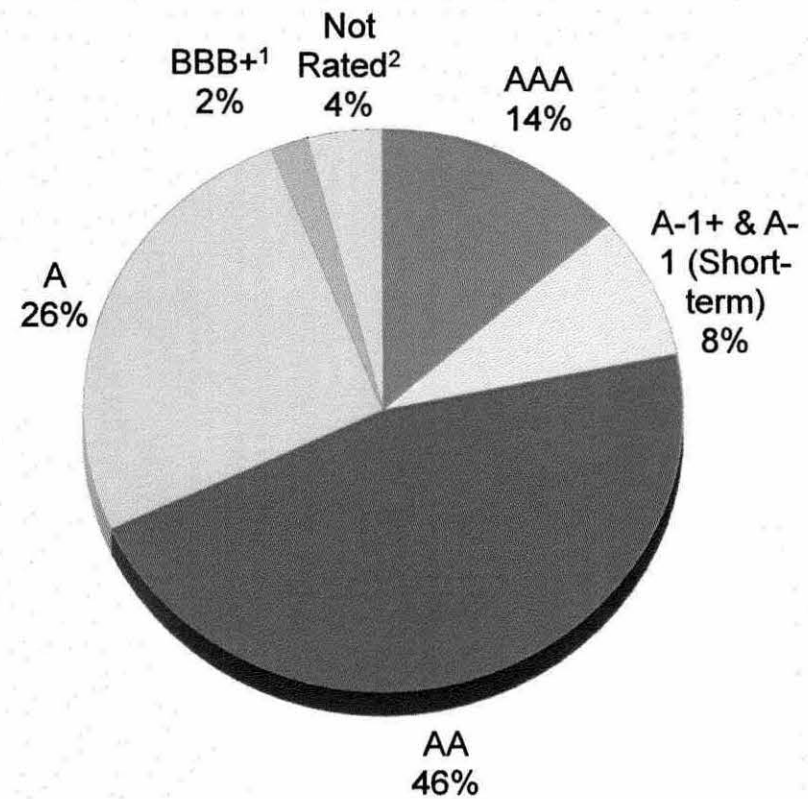
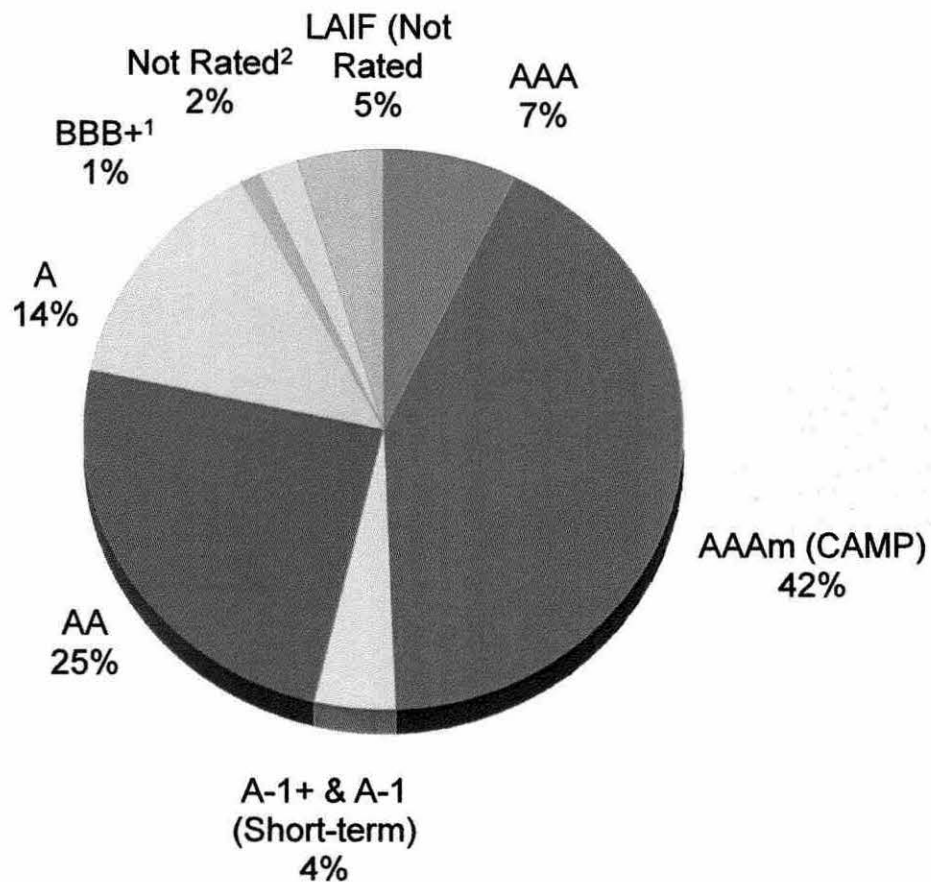
Issuer Distribution	Market Value (\$)	% of Portfolio
GENERAL ELECTRIC CO	4,492,833	1.7%
WESTPAC BANKING CORP	4,482,547	1.7%
EXXON MOBIL CORP	4,245,477	1.6%
HYUNDAI AUTO RECEIVABLES	4,114,875	1.6%
APPLE INC	3,494,457	1.3%
NORDEA BANK AB	3,402,108	1.3%
CISCO SYSTEMS INC	3,218,927	1.2%
CHEVRON CORPORATION	3,118,329	1.2%
WELLS FARGO & COMPANY	2,993,421	1.2%
NISSAN AUTO RECEIVABLES	2,717,446	1.0%
TORONTO-DOMINION BANK	2,699,978	1.0%
mitsubishi UFJ FINANCIAL GROUP INC	2,687,367	1.0%
VISA INC	2,662,459	1.0%
INTERNATIONAL BUSINESS MACHINES	2,657,983	1.0%
CITIGROUP INC	2,652,341	1.0%
BANK OF AMERICA CO	2,648,444	1.0%
BERKSHIRE HATHAWAY INC	2,615,203	1.0%
GOLDMAN SACHS GROUP INC	2,579,423	1.0%
JOHN DEERE OWNER TRUST	1,440,910	0.6%
BB&T CORPORATION	1,361,993	0.5%
PEPSICO INC	1,024,145	0.4%
CARMAX AUTO OWNER TRUST	401,718	0.2%
UNILEVER PLC	372,238	0.1%

As of December 31, 2017. Percentages may not sum to 100% due to rounding.



Portfolio Credit Quality

● The County's portfolio comprises high-quality securities.



As of December 31, 2017. Percentages may not sum to 100% due to rounding.

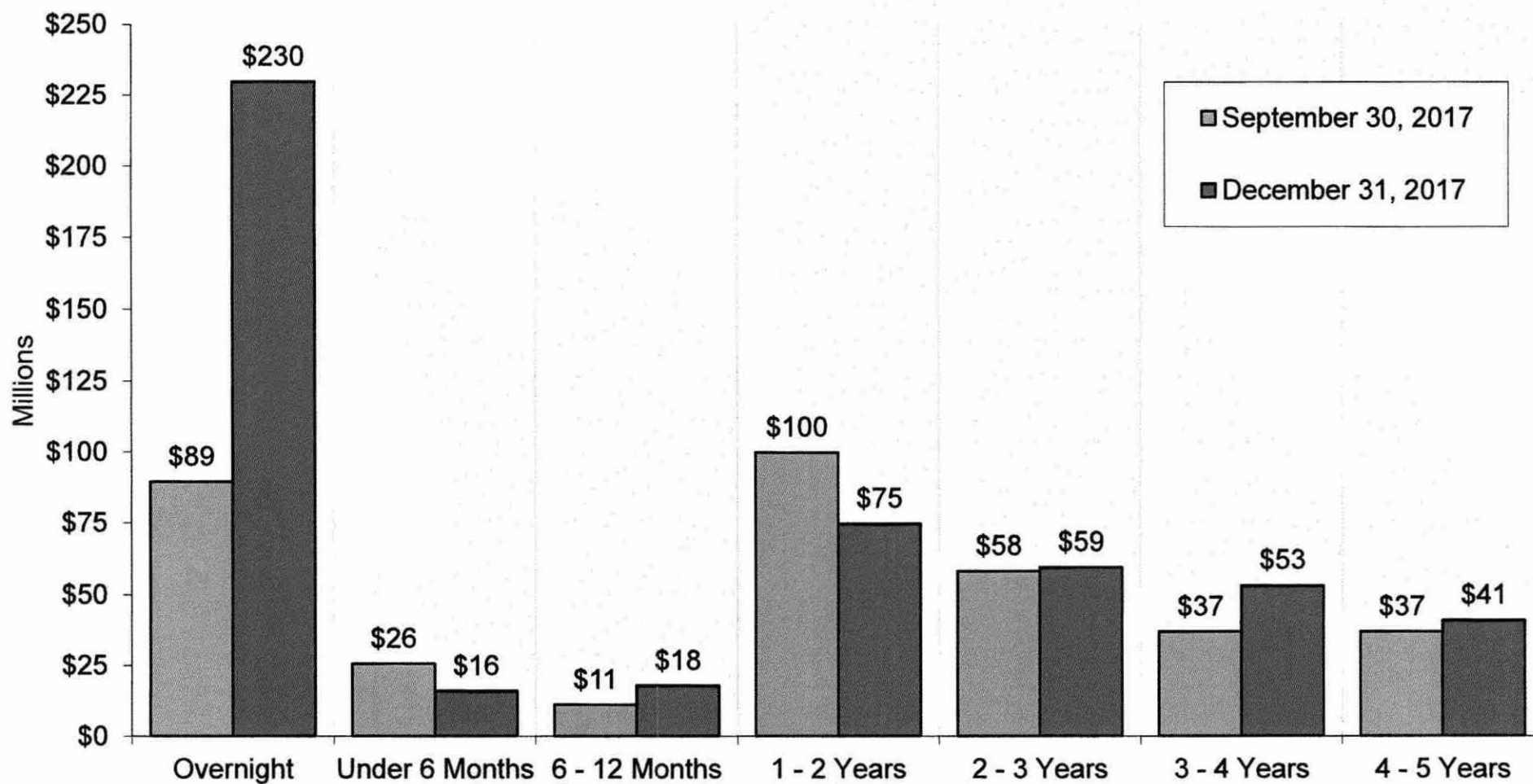
Ratings are based on Standard & Poor's.

1. The "BBB+" category comprises securities rated A or better by Moody's and/or Fitch.

2. The "Not Rated" category comprises asset-backed securities rated Aaa by Moody's.



Portfolio Maturity Distribution



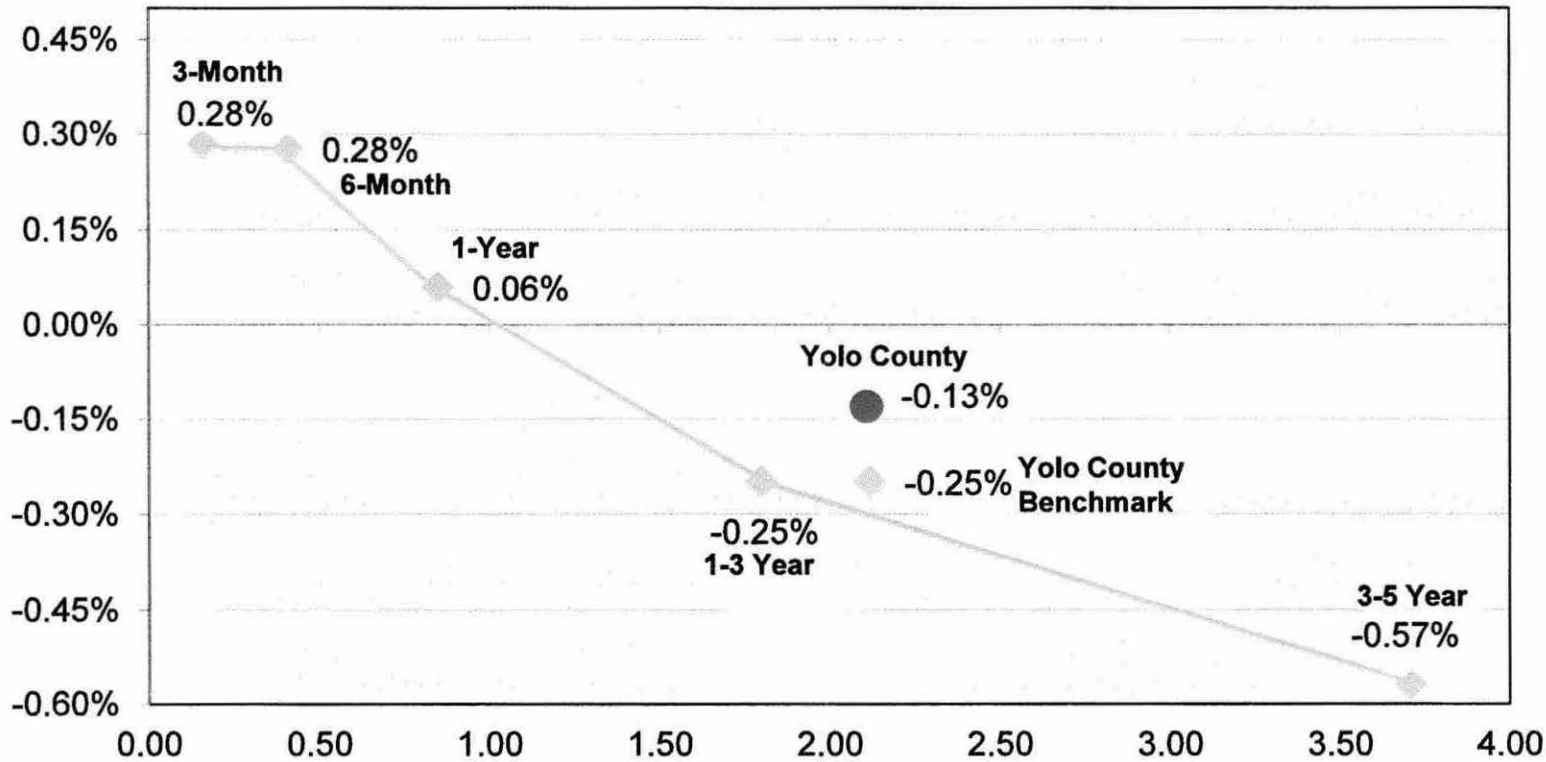
Callable and floating-rate securities are included in the maturity distribution analysis to their stated maturity date.



Portfolio Had a Higher Return Than the Benchmark

Quarterly Total Returns

Yolo County, Yolo County Benchmark, and Various ICE BofA Merrill Lynch Treasury Indices



Yields

Portfolio Yield and LAIF Quarterly Apportionment Rate	
Yolo County	1.73%
LAIF	1.20%

For periods ending as of December 31, 2017.

Source: Bloomberg, LAIF website.

The County's benchmark is the ICE Bank of America Merrill Lynch (BAML) 0-5 Year U.S. Treasury Index. From March 31, 2015, to September 30, 2017, the benchmark was a blend of 30% ICE BAML 3-month Treasury index and 70% ICE BAML 1-3 year U.S. Treasury Index. From March 31, 2002, to March 31, 2015, the benchmark was a blend of 50% ICE BAML 1-3 Year U.S. Treasury index and 50% ICE BAML 3-month Treasury Bill index. Prior to March 31, 2002, the benchmark was the ICE BAML 1-3 Year U.S. Treasury index.



Portfolio Generated Strong Returns

Total Return For periods ended December 31, 2017

	Duration (years)	Past Quarter	Past 1 Year	Past 5 Years	Past 10 Years	Since Inception
Yolo County	2.11	-0.13%	0.84%	0.80%	1.65%	3.17%
Treasury Benchmark	2.12	-0.25%	0.39%	0.39%	0.91%	2.49%

Performance on a trade-date basis, gross (i.e., before fees), in accordance with the CFA Institute's Global Investment Performance Standards (GIPS).

Bank of America Merrill Lynch indices provided by Bloomberg Financial Markets.

Inception date is June 30, 1998.

Performance, yield, and duration calculations exclude holdings in CAMP, LAIF, and the money market fund.

The County's benchmark is the ICE Bank of America Merrill Lynch (BAML) 0-5 Year U.S. Treasury Index. From March 31, 2015, to September 30, 2017, the benchmark was a blend of 30% ICE BAML 3-month Treasury index and 70% ICE BAML 1-3 year U.S. Treasury Index. From March 31, 2002, to March 31, 2015, the benchmark was a blend of 50% ICE BAML 1-3 Year U.S. Treasury index and 50% ICE BAML 3-month Treasury Bill index. Prior to March 31, 2002, the benchmark was the ICE BAML 1-3 Year U.S. Treasury index.



Earnings Analysis

As of December 31, 2017

	Q1 2017	Q2 2017	Q3 2017	Q4 2017	Past Year
Interest Earned	\$868,198	\$889,381	\$931,779	\$1,094,586	\$3,783,944
+ Change in Value	\$145,694	\$74,974	(\$247,087)	(\$1,451,450)	(\$1,477,869)
= Portfolio Earnings	\$1,013,891	\$964,355	\$684,692	(\$356,865)	\$2,306,073
Total Return %	0.37%	0.35%	0.25%	-0.13%	0.84%
Quarter-over-Quarter Change in 2-Year U.S. Treasury Yield	+0.07%	+0.12%	+0.11%	+0.40%	-

Notes:

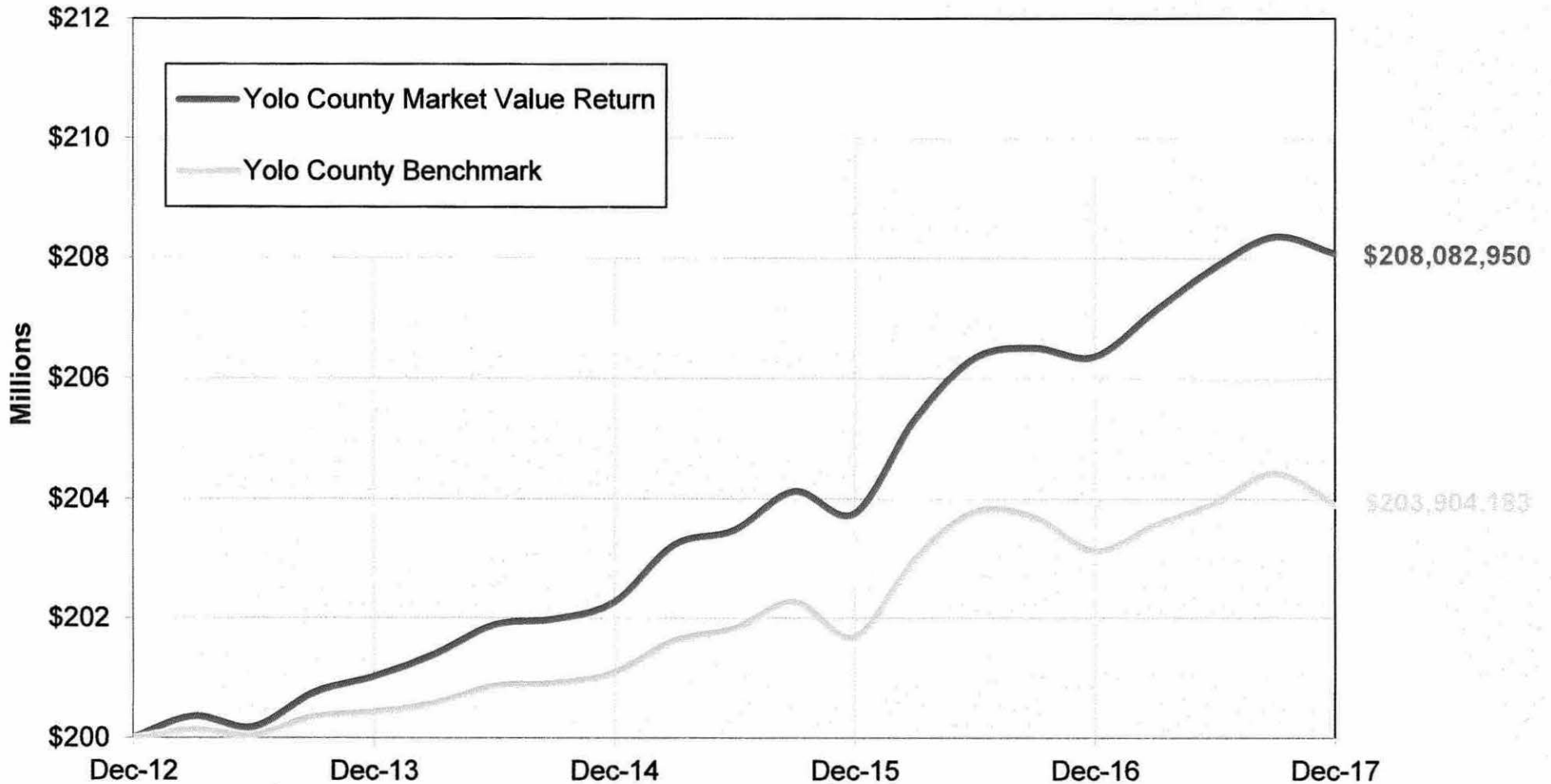
Performance on trade-date basis, gross (i.e., before fees), in accordance with the CFA Institute's Global Investment Performance Standards (GIPS).

Quarterly returns are presented on an unannualized basis.

May not sum to total due to rounding.



County's Strategy Continues to Be Effective



Source: Bloomberg.
Hypothetical growth of \$200 million.
Past performance is not indicative of future performance.



Current Outlook and Strategy

- The U.S. economy is generally on strong footing heading into the new year, bolstered by expanding economic activity, a strong jobs market, and gains in housing. However, the continued rise of the domestic stock market, coupled with low volatility, may point to investor complacency.
- The Federal Reserve recently reiterated its intentions to continue to gradually increase rates into 2018. However, persistently low inflation readings may derail these plans. In this uncertain environment, we plan to adopt a duration-neutral stance but will continue to carefully monitor the portfolio's duration relative to the benchmark's duration, making adjustments as appropriate.
- Federal Agency issuance is expected to resume in the new year, but the overall level is expected to be slower than 2017. Given the flatness of the yield curve and narrow bullet agency spreads, we may seek value in callable agency securities where we find them advantageous.
- We will continue to focus on exposure to the corporate sector as well as other spread products to add value to the portfolio.
- The mortgage-backed securities (MBS) sector may experience some turbulence once the pace of tapering increases in future months. For that reason, we are generally avoiding additional MBS allocations at this time.
- Broad diversification across all investment-grade sectors remains a key component of our portfolio strategy. We will continue to monitor the markets and will make relative-value trades as appropriate in order to safely enhance portfolio earnings. However, as always, while we continue to seek opportunities to enhance the earnings, our priority will always be to maintain the safety and liquidity of portfolio investments.



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It is not possible to invest directly in an index. The index returns shown throughout this material do not represent the results of actual trading of investor assets. Third-party providers maintain the indices shown and calculate the index levels and performance shown or discussed. Index returns do not reflect payment of any sales charges or fees an investor would pay to purchase the securities they represent. The imposition of these fees and charges would cause investment performance to be lower than the performance shown.

PFM Asset Management LLC has exercised reasonable professional care in the preparation of this performance report. However, information in this report on market indices and security characteristics, as well as information incorporated in the Market Commentary section, is received from sources external to PFM Asset Management LLC.

PFM Asset Management LLC relies on the client's custodian for security holdings and market values. Transaction dates reported by the custodian may differ from money manager statements. While efforts are made to ensure the data contained herein is accurate and complete, we disclaim all responsibility for any errors that may occur.

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Managed Account Detail of Securities Held

For the Month Ending **December 31, 2017**

YOLO COUNTY - TREASURY POOL

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
U.S. Treasury Bond / Note											
US TREASURY NOTES DTD 09/30/2015 1.375% 09/30/2020	912828L65	1,170,000.00	AA+	Aaa	03/15/17	03/17/17	1,150,484.76	1.86	4,110.27	1,154,757.97	1,152,176.22
US TREASURY NOTES DTD 05/31/2016 1.375% 05/31/2021	912828R77	4,390,000.00	AA+	Aaa	08/01/17	08/02/17	4,341,469.92	1.67	5,306.59	4,346,621.71	4,291,225.00
US TREASURY NOTES DTD 09/02/2014 2.000% 08/31/2021	912828D72	2,795,000.00	AA+	Aaa	11/01/17	11/01/17	2,805,153.71	1.90	18,993.65	2,804,735.46	2,785,829.61
US TREASURY NOTES DTD 10/31/2016 1.250% 10/31/2021	912828T67	1,760,000.00	AA+	Aaa	08/01/17	08/02/17	1,724,731.25	1.74	3,767.96	1,728,087.64	1,705,000.00
US TREASURY N/B DTD 11/30/2016 1.750% 11/30/2021	912828U65	1,520,000.00	AA+	Aaa	09/25/17	09/25/17	1,518,159.38	1.78	2,338.46	1,518,286.32	1,498,803.60
US TREASURY NOTES DTD 01/31/2017 1.875% 01/31/2022	912828V72	3,740,000.00	AA+	Aaa	07/06/17	07/11/17	3,733,133.59	1.92	29,345.79	3,733,835.47	3,701,137.66
US TREASURY NOTES DTD 03/31/2017 1.875% 03/31/2022	912828W89	3,780,000.00	AA+	Aaa	07/17/17	07/17/17	3,786,349.22	1.84	18,108.17	3,785,786.50	3,737,327.58
US TREASURY NOTES DTD 03/31/2017 1.875% 03/31/2022	912828W89	4,050,000.00	AA+	Aaa	12/01/17	12/06/17	4,009,341.80	2.12	19,401.61	4,009,996.45	4,004,279.55
US TREASURY NOTES DTD 03/31/2015 1.750% 03/31/2022	912828J76	5,150,000.00	AA+	Aaa	08/30/17	08/31/17	5,162,875.00	1.69	23,026.44	5,161,983.07	5,065,509.10
US TREASURY NOTES DTD 07/31/2015 2.000% 07/31/2022	912828XQ8	5,100,000.00	AA+	Aaa	08/30/17	08/31/17	5,164,546.88	1.73	42,684.78	5,160,348.96	5,061,153.30
US TREASURY NOTES DTD 09/30/2015 1.750% 09/30/2022	912828L57	3,160,000.00	AA+	Aaa	10/03/17	10/06/17	3,133,090.63	1.93	14,128.85	3,134,328.03	3,096,676.76
Security Type Sub-Total		36,615,000.00					36,529,336.14	1.83	181,212.57	36,538,767.58	36,099,118.38
Supra-National Agency Bond / Note											
INTER-AMERICAN DEVELOPMENT BANK DTD 04/12/2016 1.000% 05/13/2019	458182DX7	3,500,000.00	AAA	Aaa	04/05/16	04/12/16	3,489,500.00	1.10	4,666.67	3,495,304.16	3,455,669.00
INTL BANK OF RECON AND DEV SN NOTE DTD 07/13/2016 0.875% 08/15/2019	459058FK4	2,800,000.00	AAA	Aaa	07/06/16	07/13/16	2,799,412.00	0.88	9,255.56	2,799,687.16	2,750,540.80



Managed Account Detail of Securities Held

For the Month Ending **December 31, 2017**

YOLO COUNTY - TREASURY POOL

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Supra-National Agency Bond / Note											
INTL BANK OF RECONSTRUCTION&DEV NOTES DTD 10/07/2014 1.875% 10/07/2019	459058DWO	2,500,000.00	AAA	Aaa	09/27/17	09/29/17	2,513,500.00	1.60	10,937.50	2,511,818.13	2,494,570.00
INTL BANK OF RECONSTRUCTION AND DEV NOTE DTD 09/19/2017 1.561% 09/12/2020	45905UP32	5,000,000.00	AAA	Aaa	09/12/17	09/19/17	4,988,000.00	1.64	22,114.17	4,989,114.55	4,910,850.00
INTER-AMERICAN DEVELOPMENT BANK DTD 11/08/2013 2.125% 11/09/2020	4581X0CD8	5,260,000.00	AAA	Aaa	10/02/17	10/10/17	5,308,755.49	1.81	16,145.28	5,305,310.06	5,264,444.70
INTL BANK OF RECONSTRUCTION AND DEV NOTE DTD 01/26/2017 2.000% 01/26/2022	459058FY4	2,500,000.00	AAA	Aaa	09/06/17	09/08/17	2,528,050.00	1.73	21,527.78	2,526,124.40	2,475,930.00
Security Type Sub-Total		21,560,000.00					21,627,217.49	1.50	84,646.96	21,627,358.46	21,352,004.50
Federal Agency Collateralized Mortgage Obligation											
FNMA SERIES 2015-M7 ASQ2 DTD 04/01/2015 1.550% 04/01/2018	3136ANJY4	396,393.97	AA+	Aaa	04/15/15	04/30/15	400,356.49	0.83	512.01	396,393.97	395,878.70
FNMA SERIES 2015-M3 FA DTD 02/01/2015 1.457% 06/01/2018	3136AMMC0	38,649.81	AA+	Aaa	02/12/15	02/27/15	38,639.71	0.39	47.84	38,649.81	38,632.47
FNMA SERIES M4 FA DTD 03/01/2015 0.790% 09/01/2018	3136AMTM1	387,339.50	AA+	Aaa	03/12/15	03/31/15	387,240.21	0.38	255.01	387,339.50	387,062.05
FNMA SERIES 2015-M8 FA DTD 05/01/2015 0.749% 11/01/2018	3136ANMF1	827,933.99	AA+	Aaa	05/13/15	05/29/15	827,737.70	0.36	516.57	827,933.99	828,166.23
FNMA SERIES 2015-M15 ASQ2 DTD 11/01/2015 1.898% 01/01/2019	3136AOSW1	454,222.25	AA+	Aaa	11/06/15	11/30/15	458,764.42	1.20	718.46	455,172.89	453,803.23
FNMA SERIES 2015-M10 FA DTD 06/01/2015 0.831% 03/01/2019	3136ANA98	1,707,934.62	AA+	Aaa	06/12/15	06/30/15	1,707,440.36	0.43	1,183.27	1,707,934.62	1,707,485.43
FNMA SERIES 2016-M9 ASQ2 DTD 06/01/2016 1.785% 06/01/2019	3136ASPX8	1,368,395.01	AA+	Aaa	06/09/16	06/30/16	1,382,078.26	1.05	2,035.49	1,373,856.15	1,365,780.55



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YOLO COUNTY - TREASURY POOL

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Federal Agency Collateralized Mortgage Obligation											
FANNIE MAE SERIES 2015-M13 ASQ2 DTD 10/01/2015 1.646% 09/01/2019	3136AOD00	1,312,004.92	AA+	Aaa	10/07/15	10/30/15	1,325,143.20	1.08	1,799.63	1,316,640.88	1,307,635.16
FNMA SERIES 2015-M12 FA DTD 09/01/2015 1.577% 04/01/2020	3136AP3Z3	2,679,846.89	AA+	Aaa	09/10/15	09/30/15	2,678,882.13	0.54	3,522.26	2,679,846.89	2,682,867.08
Security Type Sub-Total		9,172,720.96					9,206,282.48	0.70	10,590.54	9,183,768.70	9,167,310.90
Federal Agency Bond / Note											
FHLMC REFERENCE NOTE DTD 07/20/2016 0.875% 07/19/2019	3137EAEB1	605,000.00	AA+	Aaa	07/19/16	07/20/16	603,535.90	0.96	2,382.19	604,237.65	595,540.22
FHLMC REFERENCE NOTE DTD 07/20/2016 0.875% 07/19/2019	3137EAEB1	5,280,000.00	AA+	Aaa	10/03/16	10/05/16	5,262,787.20	0.99	20,790.00	5,270,383.11	5,197,441.92
FNMA BENCHMARK NOTE DTD 08/02/2016 0.875% 08/02/2019	3135G0N33	3,760,000.00	AA+	Aaa	07/29/16	08/02/16	3,753,683.20	0.93	13,616.94	3,756,638.67	3,699,738.48
FNMA NOTES DTD 09/02/2016 1.000% 08/28/2019	3135G0P49	6,260,000.00	AA+	Aaa	08/31/16	09/02/16	6,250,234.40	1.05	21,388.33	6,254,543.85	6,167,658.74
FREDDIE MAC GLOBAL NOTES DTD 10/02/2012 1.250% 10/02/2019	3137EADM8	1,120,000.00	AA+	Aaa	06/21/17	06/23/17	1,114,668.80	1.46	3,461.11	1,115,882.91	1,106,661.92
FANNIE MAE GLOBAL NOTES DTD 10/25/2016 1.000% 10/24/2019	3135G0R39	3,035,000.00	AA+	Aaa	01/03/17	01/05/17	2,992,054.75	1.52	5,648.47	3,007,014.99	2,985,511.29
FREDDIE MAC NOTES DTD 01/17/2017 1.500% 01/17/2020	3137EAEE5	3,515,000.00	AA+	Aaa	02/01/17	02/03/17	3,504,911.95	1.60	24,019.17	3,507,977.77	3,481,741.07
FREDDIE MAC NOTES DTD 01/17/2017 1.500% 01/17/2020	3137EAEE5	4,250,000.00	AA+	Aaa	04/03/17	04/05/17	4,247,790.00	1.52	29,041.67	4,248,389.63	4,209,786.50
FNMA NOTES DTD 02/28/2017 1.500% 02/28/2020	3135G0T29	2,015,000.00	AA+	Aaa	02/24/17	02/28/17	2,013,710.40	1.52	10,326.88	2,014,066.47	1,994,090.35
FHLMC AGENCY NOTES DTD 04/20/2017 1.375% 04/20/2020	3137EAEF2	2,500,000.00	AA+	Aaa	04/19/17	04/20/17	2,491,450.00	1.49	6,779.51	2,493,404.45	2,464,662.50
FHLB NOTES DTD 09/08/2017 1.375% 09/28/2020	3130ACE26	1,270,000.00	AA+	Aaa	09/07/17	09/08/17	1,265,923.30	1.48	4,511.15	1,266,331.40	1,247,868.98



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YOLO COUNTY - TREASURY POOL

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Federal Agency Bond / Note											
FHLB NOTES DTD 09/08/2017 1.375% 09/28/2020	3130ACE26	1,290,000.00	AA+	Aaa	09/13/17	09/13/17	1,282,866.30	1.56	4,582.19	1,283,553.87	1,267,520.46
FHLB NOTES DTD 09/08/2017 1.375% 09/28/2020	3130ACE26	2,465,000.00	AA+	Aaa	09/08/17	09/12/17	2,457,309.20	1.48	8,755.89	2,458,055.50	2,422,044.91
Security Type Sub-Total		37,365,000.00					37,240,925.40	1.30	155,303.50	37,280,480.27	36,840,267.34
Corporate Note											
CISCO SYSTEMS INC CORP NOTE DTD 02/29/2016 1.400% 02/28/2018	17275RBA9	785,000.00	AA-	A1	02/22/16	02/29/16	785,000.00	1.40	3,754.92	785,000.00	784,589.45
GENERAL ELEC CAP CORP GLOBAL NOTES DTD 04/02/2013 1.625% 04/02/2018	36962G6W9	4,495,000.00	A	A2	07/01/15	07/07/15	4,508,035.50	1.52	18,058.04	4,496,227.94	4,492,833.41
PEPSICO, INC CORP NOTES DTD 04/30/2015 1.250% 04/30/2018	713448CR7	1,025,000.00	A+	A1	04/27/15	04/30/15	1,024,877.00	1.25	2,171.01	1,024,986.23	1,024,145.15
JOHN DEERE CAPITAL CORP NOTE DTD 09/11/2015 1.750% 08/10/2018	24422ETA7	4,365,000.00	A	A2	09/08/15	09/11/15	4,360,722.30	1.78	29,918.44	4,364,084.00	4,364,319.06
JOHN DEERE CAPITAL CORP NOTE DTD 01/08/2016 1.950% 01/08/2019	24422ETE9	1,245,000.00	A	A2	01/05/16	01/08/16	1,244,925.30	1.95	11,666.69	1,244,974.13	1,243,945.49
AMERICAN HONDA FINANCE CORP NOTES DTD 02/23/2016 1.700% 02/22/2019	02665WBA8	615,000.00	A+	A2	02/18/16	02/23/16	614,877.00	1.71	3,746.38	614,952.38	612,471.12
CHEVRON CORP NOTES DTD 03/03/2017 1.686% 02/28/2019	166764BS8	1,470,000.00	AA-	Aa2	02/28/17	03/03/17	1,470,000.00	1.69	8,467.94	1,470,000.00	1,466,170.65
BERKSHIRE HATHAWAY INC NOTES DTD 03/15/2016 1.700% 03/15/2019	084664CG4	1,435,000.00	AA	Aa2	03/08/16	03/15/16	1,433,909.40	1.73	7,182.97	1,434,555.16	1,430,359.21
BERKSHIRE HATHAWAY INC CORPORATE NOTES DTD 08/15/2016 1.300% 08/15/2019	084664CK5	1,200,000.00	AA	Aa2	08/08/16	08/15/16	1,198,836.00	1.33	5,893.33	1,199,364.94	1,184,844.00
CISCO SYSTEMS INC CORP NOTES DTD 09/20/2016 1.400% 09/20/2019	17275RBG6	2,460,000.00	AA-	A1	09/13/16	09/20/16	2,457,269.40	1.44	9,662.33	2,458,421.02	2,434,337.28



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Corporate Note											
WELLS FARGO & CO CORP BONDS DTD 02/02/2015 2.150% 01/30/2020	94974BGF1	3,000,000.00	A	A2	02/01/17	02/03/17	2,992,740.00	2.23	27,054.17	2,994,903.12	2,993,421.00
APPLE INC BONDS DTD 02/09/2017 1.900% 02/07/2020	037833CK4	3,505,000.00	AA+	Aa1	02/02/17	02/09/17	3,503,282.55	1.92	26,638.00	3,503,784.33	3,494,456.96
AMERICAN EXPRESS CREDIT (CALLABLE) CORP DTD 03/03/2017 2.200% 03/03/2020	0258M0EE5	1,605,000.00	A-	A2	02/28/17	03/03/17	1,603,330.80	2.24	11,573.83	1,603,780.65	1,600,141.67
TOYOTA MOTOR CREDIT CORP (CALLABLE) DTD 04/17/2017 1.950% 04/17/2020	89236TDU6	1,985,000.00	AA-	Aa3	04/11/17	04/17/17	1,984,086.90	1.97	7,956.54	1,984,297.03	1,977,008.39
UNILEVER CAPITAL CORP BONDS DTD 05/05/2017 1.800% 05/05/2020	904764AV9	375,000.00	A+	A1	05/02/17	05/05/17	373,803.75	1.91	1,050.00	374,059.56	372,237.75
AMERICAN EXP CREDIT CORP NT (CALLABLE) DTD 05/26/2015 2.375% 05/26/2020	0258MODT3	2,875,000.00	A-	A2	09/07/17	09/11/17	2,914,617.50	1.85	6,638.45	2,910,128.88	2,871,667.88
IBM CREDIT CORP NOTE DTD 09/08/2017 1.800% 01/20/2021	44932HAB9	2,700,000.00	A+	A1	09/08/17	09/12/17	2,692,062.00	1.89	15,255.00	2,692,743.13	2,657,982.60
BRANCH BANKING & TRUST (CALLABLE) NOTES DTD 10/26/2017 2.150% 02/01/2021	05531FAZ6	1,375,000.00	A-	A2	10/23/17	10/26/17	1,374,367.50	2.17	5,337.67	1,374,388.94	1,361,992.50
JP MORGAN CHASE & CO CORP NT (CALLABLE) DTD 03/01/2016 2.550% 03/01/2021	46625HOJ2	3,025,000.00	A-	A3	07/10/17	07/13/17	3,043,936.50	2.37	25,712.50	3,041,575.85	3,026,600.23
EXXON MOBIL CORPORATE (CALLABLE) NOTES DTD 03/03/2016 2.222% 03/01/2021	30231GAV4	4,255,000.00	AA+	Aaa	09/06/17	09/08/17	4,314,910.40	1.80	31,515.37	4,309,525.06	4,245,477.31
BANK OF NEW YORK MELLON CORP (CALLABLE) DTD 02/19/2016 2.500% 04/15/2021	06406FAA1	5,000,000.00	A	A1	09/07/17	09/11/17	5,088,600.00	1.99	26,388.89	5,081,162.15	5,011,260.00
BANK OF AMERICA CORP NOTE DTD 04/19/2016 2.625% 04/19/2021	06051GFW4	2,635,000.00	A-	A3	11/01/17	11/03/17	2,654,736.15	2.40	13,833.75	2,653,854.45	2,648,443.77



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Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Corporate Note											
AMERICAN EXPRESS CREDIT (CALLABLE) NOTES DTD 05/05/2016 2.250% 05/05/2021	0258M0EB1	1,375,000.00	A-	A2	08/08/17	08/11/17	1,377,956.25	2.19	4,812.50	1,377,671.67	1,364,149.88
AMERICAN HONDA FINANCE DTD 07/12/2016 1.650% 07/12/2021	02665WBF7	2,000,000.00	A+	A2	08/08/17	08/11/17	1,968,900.00	2.06	15,491.67	1,971,885.52	1,950,704.00
GOLDMAN SACHS GROUP CORP NOTES DTD 07/27/2011 5.250% 07/27/2021	38141GGO1	2,380,000.00	BBB+	A3	11/03/17	11/07/17	2,608,218.20	2.53	53,450.83	2,599,482.67	2,579,422.58
AMERICAN HONDA FINANCE CORP NOTES DTD 09/09/2016 1.700% 09/09/2021	02665WBG5	2,500,000.00	A+	A2	09/06/17	09/08/17	2,476,050.00	1.95	13,222.22	2,477,865.45	2,434,942.50
CITIGROUP INC CORP (CALLABLE) NOTE DTD 12/08/2016 2.900% 12/08/2021	172967LC3	2,635,000.00	BBB+	Baa1	11/20/17	11/22/17	2,652,997.05	2.72	4,882.07	2,652,549.68	2,652,340.94
CHEVRON CORP CORP (CALLABLE) NOTES DTD 03/03/2017 2.498% 03/03/2022	166764BN9	1,650,000.00	AA-	Aa2	08/08/17	08/11/17	1,671,136.50	2.20	13,510.02	1,669,391.28	1,652,158.20
TOYOTA MOTOR CREDIT CORP DTD 09/08/2017 2.150% 09/08/2022	89236TEC5	3,400,000.00	AA-	Aa3	09/08/17	09/12/17	3,391,840.00	2.20	22,945.28	3,392,313.65	3,345,804.00
VISA INC (CALLABLE) NOTE DTD 09/11/2017 2.150% 09/15/2022	92826CAG7	2,700,000.00	A+	A1	09/21/17	09/25/17	2,684,070.00	2.28	17,092.50	2,684,885.91	2,662,459.20
Security Type Sub-Total		70,070,000.00					70,470,093.95	1.99	444,883.31	70,442,814.78	69,940,686.18
Commercial Paper											
CREDIT AGRICOLE CIB NY COMM PAPER DTD 07/24/2017 0.000% 01/25/2018	22533UAR4	6,500,000.00	A-1	P-1	07/25/17	07/25/17	6,453,821.11	1.40	0.00	6,493,976.65	6,492,856.50
JP MORGAN SECURITIES LLC COMM PAPER DTD 10/23/2017 0.000% 07/20/2018	46640OGL9	3,190,000.00	A-1	P-1	10/24/17	10/24/17	3,149,954.87	1.70	0.00	3,160,226.65	3,157,656.59
Security Type Sub-Total		9,690,000.00					9,603,775.98	1.50	0.00	9,654,203.30	9,650,513.09
Certificate of Deposit											
TORONTO DOMINION BANK NY CD DTD 03/14/2016 1.720% 03/14/2018	89113E5E2	2,700,000.00	A-1+	P-1	03/14/16	03/16/16	2,700,000.00	1.72	37,797.00	2,700,000.00	2,699,978.40



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Certificate of Deposit											
NORDEA BANK FINLAND NY CD DTD 12/05/2016 1.760% 11/30/2018	65558LWA6	3,400,000.00	A-1+	P-1	12/01/16	12/05/16	3,400,000.00	1.74	5,319.11	3,400,000.00	3,402,108.00
CANADIAN IMPERIAL BANK NY CD DTD 12/05/2016 1.760% 11/30/2018	13606A5Z7	5,650,000.00	A-1	P-1	12/01/16	12/05/16	5,645,593.00	1.78	8,562.89	5,647,975.83	5,638,072.85
SVENSKA HANDELSBANKEN NY LT CD DTD 01/12/2017 1.890% 01/10/2019	86958JHB8	6,445,000.00	AA-	Aa2	01/10/17	01/12/17	6,445,000.00	1.91	59,213.44	6,445,000.00	6,416,506.66
BANK OF MONTREAL CHICAGO CERT DEPOS DTD 02/09/2017 1.880% 02/07/2019	06427KRC3	6,445,000.00	A+	A1	02/08/17	02/09/17	6,445,000.00	1.90	48,466.40	6,445,000.00	6,452,972.47
BANK OF NOVA SCOTIA HOUSTON LT CD DTD 04/06/2017 1.910% 04/05/2019	06417GUE6	5,000,000.00	A+	A1	04/05/17	04/06/17	5,000,000.00	1.91	23,344.44	5,000,000.00	4,981,900.00
SUMITOMO MITSUI BANK NY CD DTD 05/04/2017 2.050% 05/03/2019	86563YVNO	5,500,000.00	A	A1	05/03/17	05/04/17	5,500,000.00	2.05	18,478.47	5,500,000.00	5,496,238.00
SKANDINAV ENSKILDA BANKEN NY CD DTD 08/04/2017 1.840% 08/02/2019	83050FXT3	5,000,000.00	A+	Aa3	08/03/17	08/04/17	4,998,050.00	1.85	38,333.33	4,998,451.80	4,935,797.80
BANK TOKYO MITSUBISHI UFJ LTD LT CD DTD 09/27/2017 2.070% 09/25/2019	06539RGM3	2,700,000.00	A+	A1	09/25/17	09/27/17	2,700,000.00	2.07	14,904.00	2,700,000.00	2,687,366.70
WESTPAC BANKING CORP NY CD DTD 08/07/2017 2.050% 08/03/2020	96121T4A3	4,490,000.00	AA-	Aa3	08/03/17	08/07/17	4,490,000.00	2.05	36,818.00	4,490,000.00	4,482,546.60
SWEDBANK (NEW YORK) CERT DEPOS DTD 11/17/2017 2.270% 11/16/2020	87019U6D6	5,315,000.00	AA-	Aa3	11/16/17	11/17/17	5,315,000.00	2.30	15,081.31	5,315,000.00	5,286,288.37
Security Type Sub-Total		52,645,000.00					52,638,643.00	1.94	306,318.39	52,641,427.63	52,479,775.85
Asset-Backed Security / Collateralized Mortgage Obligation											
HONDA ABS 2015-3 A3 DTD 08/19/2015 1.270% 04/18/2019	43814MAC1	575,733.23	NR	Aaa	08/12/15	08/19/15	575,726.16	1.27	264.04	575,731.08	575,089.04
CARMAX ABS 2016-3 A2 DTD 07/20/2016 1.170% 08/15/2019	14314EAB7	402,195.72	AAA	NR	07/14/16	07/20/16	402,162.90	1.18	209.14	402,179.09	401,717.75
NISSAN ABS 2015-A A3 DTD 04/14/2015 1.050% 10/15/2019	65477UAC4	631,292.39	NR	Aaa	04/07/15	04/14/15	631,159.70	1.06	294.60	631,247.44	630,054.74



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Asset-Backed Security / Collateralized Mortgage Obligation											
NISSAN ABS 2015-B A3 DTD 07/22/2015 1.340% 03/15/2020	65475WAD0	1,450,884.36	NR	Aaa	07/15/15	07/22/15	1,450,769.02	1.34	864.08	1,450,836.76	1,446,851.34
TOYOTA ABS 2016-A A3 DTD 03/02/2016 1.250% 03/15/2020	89237KAD5	1,705,242.03	AAA	Aaa	02/23/16	03/02/16	1,705,145.35	1.25	947.36	1,705,194.62	1,698,707.71
TOYOTA ABS 2016-C A3 DTD 08/10/2016 1.140% 08/15/2020	89237WAD9	865,000.00	AAA	Aaa	08/01/16	08/10/16	864,976.82	1.14	438.27	864,986.09	859,167.22
HYUNDAI ABS 2016-A A3 DTD 03/30/2016 1.560% 09/15/2020	44930UAD8	860,000.00	AAA	Aaa	03/22/16	03/30/16	859,833.16	1.57	596.27	859,905.06	857,494.56
NISSAN ABS 2016-B A3 DTD 04/27/2016 1.320% 01/15/2021	65478VAD9	645,000.00	NR	Aaa	04/18/16	04/27/16	644,899.96	1.33	378.40	644,940.67	640,540.28
TOYOTA ABS 2017-A A3 DTD 03/15/2017 1.730% 02/15/2021	89238MAD0	700,000.00	AAA	Aaa	03/07/17	03/15/17	699,917.61	1.74	538.22	699,919.42	696,534.65
JOHN DEERE ABS 2017-A A3 DTD 03/02/2017 1.780% 04/15/2021	47787XAC1	650,000.00	NR	Aaa	02/22/17	03/02/17	649,907.44	1.79	514.22	649,907.44	646,879.87
ALLY ABS 2017-1 A3 DTD 01/31/2017 1.700% 06/15/2021	02007PAC7	930,000.00	NR	Aaa	01/24/17	01/31/17	929,918.72	1.70	702.67	929,936.69	925,665.46
HONDA ABS 2017-1 A3 DTD 03/28/2017 1.720% 07/21/2021	43814TAC6	1,265,000.00	NR	Aaa	03/21/17	03/28/17	1,264,924.73	1.72	604.39	1,264,924.73	1,256,795.46
HYUNDAI ABS 2017-A A3 DTD 03/29/2017 1.760% 08/15/2021	44931PAD8	1,185,000.00	AAA	NR	03/22/17	03/29/17	1,184,904.13	1.76	926.93	1,184,904.13	1,178,765.36
ALLY ABS 2017-2 A3 DTD 03/29/2017 1.780% 08/15/2021	02007HAC5	2,205,000.00	NR	Aaa	03/21/17	03/29/17	2,204,740.03	1.79	1,744.40	2,204,787.17	2,196,908.53
HONDA ABS 2017-2 A3 DTD 06/27/2017 1.680% 08/15/2021	43811BAC8	2,750,000.00	AAA	Aaa	06/20/17	06/27/17	2,749,762.13	1.68	2,053.33	2,749,762.13	2,727,060.88
JOHN DEERE ABS 2017-B A3 DTD 07/15/2017 1.820% 10/15/2021	47788BAD6	800,000.00	NR	Aaa	07/11/17	07/18/17	799,941.44	1.82	647.11	799,947.94	794,030.32
HAROT 2017-4 A3 DTD 11/29/2017 2.050% 11/21/2021	43813FAC7	1,480,000.00	NR	Aaa	11/22/17	11/29/17	1,479,791.47	2.06	842.78	1,479,795.32	1,476,657.42



Managed Account Detail of Securities Held

For the Month Ending **December 31, 2017**

YOLO COUNTY - TREASURY POOL

Security Type/Description Dated Date/Coupon/Maturity	CUSIP	Par	S&P Rating	Moody's Rating	Trade Date	Settle Date	Original Cost	YTM at Cost	Accrued Interest	Amortized Cost	Market Value
Asset-Backed Security / Collateralized Mortgage Obligation											
TAOT 2017-D A3 DTD 11/15/2017 1.930% 01/15/2022	89238KAD4	1,650,000.00	AAA	Aaa	11/07/17	11/15/17	1,649,847.87	2.26	1,415.33	1,649,852.39	1,640,266.49
HYUNDAI ABS 2017-B A3 DTD 08/16/2017 1.770% 01/15/2022	44932GAD7	2,095,000.00	AAA	Aaa	08/09/17	08/16/17	2,094,636.94	1.78	1,648.07	2,094,666.71	2,078,614.59
ALLYA 2017-5 A3 DTD 11/22/2017 1.990% 03/15/2022	02007YAC8	2,060,000.00	AAA	Aaa	11/14/17	11/22/17	2,059,840.14	1.99	1,821.96	2,059,843.87	2,053,381.22
Security Type Sub-Total		24,905,347.73					24,902,805.72	1.69	17,451.57	24,903,268.75	24,781,182.89
Managed Account Sub-Total		262,023,068.69					262,219,080.16	1.73	1,200,406.84	262,272,089.47	260,310,859.13
Securities Sub-Total		\$262,023,068.69					\$262,219,080.16	1.73%	\$1,200,406.84	\$262,272,089.47	\$260,310,859.13
Accrued Interest											\$1,200,406.84
Total Investments											\$261,511,265.97

YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent

SUBJECT: English Language Arts Textbook and Instructional Materials Surplus	AGENDA ITEM #: 4.15
PER: <input type="checkbox"/> BOARD REQUEST <input checked="" type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
FOR BOARD: <input checked="" type="checkbox"/> ACTION <input type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Sharon Holstege
BACKGROUND:	DATE: March 20, 2018

Woodland Joint Unified School District adopted a new English/Language Arts curriculum for K-6 at the start of the 2017-2018 school year. The attached inventory list includes the past ELA adoption that had been utilized until this school year. The value of the inventoried list for the previous ELA adoption is \$0.

RECOMMENDATION/COMMENTS: Take action to surplus textbooks in order for them to be recycled/donated.

ITEM DESCRIPTION	QUANTITY	CONDITION	FAIR MARKET VALUE
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ITEMS LOCATED AT 1280 SANTA ANITA COURT STE 100

TEXTBOOK INVENTORY: Houghton Mifflin Sets

Readers Library classroom set Grade 6	19		
Grade 6 Reading Practice Book	2		
Grade 6 Practice Book	6		
Grade 6 Reading Teacher's Edition	23		
Grade 6 Reading Textbooks	28		
Grade 5 Curriculum CDs	3		
Grade 5 Practice Books	4		
Grade 5 Teachers Edition	22		
Grade 5 Reading Textbooks	29		
Grade 4 Reading Textbooks	26		
Grade 4 Teacher Edition (Medallion)	22		
Grade 4 Teacher Edition	6		
Grade 4 Practice Books	7		
Grade 5 B&W Reading Textbook	6		
Grade 4 Teachers Practice Book	1		
Grade 4 Teachers Resource	1		
Grade 4 Readers Library	22		
Grade 5 Readers Library	26		
Grade 3.1 Practice Books	2		
Grade 3.1 Teacher's Edition	12		
Grade 3.1 Reading Textbooks	28		
Grade 3.1 Vocabulary	3		
Grade 3.2 Reading Textbooks	28		
Grade 3.2 Teachers Edition	13		
Grade 3.2 Practice Books	4		
Grade 3.2 Teachers Practice Book	1		
Integrated Theme Teacher's Edition	4		
Integrated Theme Tests	2		
Kindergarten Reading Teacher books	50		
Kindergarten Vocabulary	4		
Grade 2 Vocabulary	2		
Make your Mark Teacher's Edition	3		
Spelling and Vocabulary	1		
Ready Reference Reading	4		
I love Reading Books	6		
Respect and Protect	4		
Home/Community Connection	1		
Common Core Getting Ready	1		
Small Group Activities	1		
Reading Survey	1		
English Language Learners Handbook	13		
Classroom Management Handbook	4		
Extra Support Handbook	3		
Challenge Handbook	2		
Reading Adventures 2	17		
Reading Practice 2	1		
Teacher Resource 2	1		
Reading Adventures Grade 2	5		
Reading Adventures (Spiral Bound) Grade 2	8		
Reading Adventures (Spiral Bound) Grade 2 Teacher's Edition	4		
Reading (Delights) Grade 2	23		
Phonics Library (Small Books)	12		
Phonics Library Workbook	2		
Reading Theme books Grade 2	2		
Reading Reference (Spiral Bound)	20		
Paths to Discovery Teacher's Edition	3		
Journey to Discovery Teacher's Edition	2		
Grade 1 Vocabulary	3		
Grade 1 Teacher's Edition	10		
Grade 1 Reading Textbooks	22		
Grade 1.1 Teacher's Edition	9		
Grade 1.1 Reading Textbooks	24		
Grade 1.2 Teacher's Edition	10		
Grade 1.2 Reading Textbooks	22		
Levels 1.3-1.5 Practice Books	5		
Phonics Library	2		
Level 1.3-1.5 Teacher's Practice Books	2		
Grade 1.4 Reading Textbooks	27		
Grade 1.4 Teacher's Edition	10		
Grade 1.5 Teacher's Edition	10		
Grade 1.5 Reading Textbooks	22		
Instruction Transparency Posters	3		
Flash Card boxes	2		
Writing Resource Center	2		
Social Studies Booklets	14		

Sales and Disposal of Books, Equipment and Supplies

Since title to all property purchased by the Yolo County Office of Education from the county school service fund is in the Office of the County Superintendent of Schools, the County Superintendent is delegated and authorized to dispose of surplus or otherwise no longer needed personal property of the County Office, according to procedures developed by the County Superintendent which ensure compliance with applicable laws and regulations of the state.

Legal Reference:

EDUCATION CODE

- 1279 (a) – Disposal of personal property valued at over \$25,000
- 17540-17542 – Sale or lease of personal property by one district to another
- 17545-17555 - Sale of personal property
- 60420 - Disposal of old textbooks
- 60500 - Determination of obsolescence and usability
- 60510-60511 - Donation or sale
- 60520-60521 - Disposition of sale proceeds
- 60530 - Methods of Destruction
- 6200.4 – Instructional materials program, sunset date

GOVERNMENT CODE

- 25505 – District property; disposition; proceeds

UNITED STATES CODE, TITLE 40

- 484 – Surplus property

CODE OF FEDERAL REGULATIONS, TITLE 34

- 80.32 – Equipment acquired under a grant or subgrant

Sales and Disposal of Books, Equipment, and Supplies

The County Superintendent recognizes that the County Office may own personal property which is unusable or obsolete, or otherwise not needed. Regulations and procedures for disposing of such property in accordance with law include the following:

1. The County Office staff shall identify to the Superintendent all property not needed by the office, together with estimated value of all such items.

Instructional materials may be considered obsolete or unusable when they:

- a. Contain information rendered inaccurate or incomplete by new discoveries or technologies.
- b. Have been replaced by more recent versions or editions of the same material, and they are of no foreseeable value in other instructional areas.
- c. Contain demeaning, stereotyping, or patronizing references to either sex, members of racial, ethnic, religious, vocational or cultural groups, or persons with physical or mental disabilities.
- d. Have been inspected and discovered to be damaged beyond use or repair.

NOTE: Pursuant to 34 Code of Federal Regulations (C.F.R.) 80.32, when equipment acquired under a federal grant or subgrant is no longer needed, items with a current per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of with no further obligation to the awarding federal agency. However, items with a current per-unit fair market value of \$5,000 or more must be retained or sold, and the awarding federal agency has a right to its share of either the current market value of equipment retained or the proceeds from its sale.

2. The Superintendent must approve the recommended disposition.
3. The Superintendent may dispose of County Office property by any of the following methods:
 - a. The Superintendent may advertise for bids and either sell the property to the highest responsible bidder or reject all bids. Timely notice for bids shall be posted or published as specified in Education Code 17545. Property for which no qualified bid has been received may be sold, without further advertising, by the Superintendent or designee. (Education Code 17546)

- b. The Superintendent may authorize the sale of the property by public auction. (Education Code 17540)

NOTE: The auction may be conducted by employees of the district, employees of other public agencies, or by contract with a private auction firm.

- c. Without advertisement for bids, the Superintendent may sell or lease the property to agencies of federal, state or local government, to any other school district, or to any agency eligible under the federal surplus property law (40 U.S.C., Section 484 (j) (3)). In such cases, the sale price shall equal the cost of the property plus estimated cost of purchasing, storing, and handling. (Education Code 17542)
- d. If the Superintendent determines that the property is worth no more than two thousand five hundred dollars (\$2,500), the Superintendent may designate any district employee to sell the property without advertising. [Education Code 17546 (a)]

NOTE: AB 857 (CH. 838 of 10-10-99) revised Education Code 1279 to state that the county superintendent shall not in any manner dispose of personal property valued over twenty-five thousand (\$25,000) that belongs to the county office of education without meeting the following conditions:

- (1) Obtaining an independent valuation of the property.
 - (2) Advertising the property for sale in a newspaper of general circulation within the district, or, if there is no newspaper of general circulation within the district, in any newspaper of general circulation that is regularly circulated in the district. The advertisement shall be published for a period of time in accordance with the policy of the county board of education.
 - (3) Bringing the matter to the attention of the county board of education for its discussion at a regularly scheduled public meeting.
 - (4) Obtaining the approval of the county board of education.
- e. The county superintendent of schools shall not in any manner dispose of any personal property worth less than twenty-five thousand dollars (\$25,000) that belongs to the county office of education unless he or she certifies the value of the property in a quarterly report and submits that report to the county board of education for its review. [Education Code 1279 (a)]

NOTE: AB 235 (CH. 92, Statutes of 1988) revised Education Code 39521 to allow the Board, by unanimous vote, to donate property described below to an appropriate charity.

- f. If Board members attending the meeting unanimously find that the value of the property is insufficient to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the Board/Superintendent or may be disposed of by dumping. (Education Code 39521)
 - g. Surplus or undistributed obsolete instructional materials may be donated or sold at a nominal price to organizations or individuals who will use them for educational purposes, as specified in Education Code 60510.
 - h. Surplus or undistributed obsolete instructional materials which are unusable or which cannot be distributed as specified in item "g" above may be:
 - (1) Mutilated so as not to be saleable and sold for scrap at the highest obtainable price, or
 - (2) Destroyed by any economical means at least thirty (30) days after the Superintendent has given notice to all persons who have requested such notice. (Education Code 60530)
4. Any money received by the County Office of Education from the sale of obsolete material shall be placed in the equipment replacement reserve.

Legal Reference:

EDUCATION CODE

1279 (a) – Disposal of personal property valued at over \$25,000
17540-17542 – Sale or lease of personal property by one district to another
17545-17555 - Sale of personal property
60420 - Disposal of old textbooks
60500 - Determination of obsolescence and usability
60510-60511 - Donation or sale
60520-60521 - Disposition of sale proceeds
60530 - Methods of Destruction
6200.4 – Instructional materials program, sunset date

GOVERNMENT CODE

25505 – District property; disposition; proceeds

UNITED STATES CODE, TITLE 40

484 – Surplus property

CODE OF FEDERAL REGULATIONS, TITLE 34

80.32 – Equipment acquired under a grant or subgrant

ADOPTED: December 17, 1984

REVISED: 09-16-04

YOLO COUNTY BOARD OF EDUCATION
Letter of Transmittal to County Board
From the Superintendent

SUBJECT: Suggested Future Agenda Items	AGENDA ITEM #: 4.16
PER: <input checked="" type="checkbox"/> BOARD REQUEST <input type="checkbox"/> STAFF REQUEST	ATTACHMENTS: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
FOR BOARD: <input type="checkbox"/> ACTION <input checked="" type="checkbox"/> INFORMATION	RESEARCH & PREPARATION BY: Superintendent's Office
<u>BACKGROUND:</u>	DATE: March 20, 2018

1. Approval of Board Policies and Administrative Regulations

01-20-15 Special Meeting: per Superintendent, revisions of the Board Policies and Administrative Regulations have been finalized and need to be brought to the Board for approval.

08-25-15 update: the Board adopted the 5000 Series (Students) Board policies; the Board requested to hold off on further review/approval until California County Boards of Education policies are published.

06-29-17 update: the Board approved BB 9000-9240; the Policy Committee will review the remainder of the 9000 series at a future date.

2. YCOE Facilities Presentation

11-28-17 Regular Meeting: per Superintendent Ortiz, YCOE facilities presentations will be a standing item on the agenda beginning in January 2018.

3. CSBA Agenda Online

12-12-17 Regular Meeting: per Board Vice President Yip

4. Audit Finding – English Learners

02-27-28 Regular Meeting: Trustee Taylor requested an update on process used to identify/reclassify English Learners.

RECOMMENDATION/COMMENTS: This agenda item serves as a tracking tool for future agenda items. The Board may want to add additional item(s).