

BOARD OF EDUCATION

The mission of Albany Unified School District is to provide excellent public education that empowers all to achieve their fullest potential as productive citizens. AUSD is committed to creating comprehensive learning opportunities in a safe, supportive, and collaborative environment, addressing the individual needs of each student.

REGULAR MEETING

ALBANY CITY HALL

1000 San Pablo

Albany, CA 94706

TUESDAY

March 13, 2018

Closed Session: 6:00 p.m. - 7:00 p.m.

Open Session: 7:00 p.m. - 10:00 p.m.

The public is encouraged to address the Board on any topic on the agenda. The President will also invite the public to speak during the section titled "Persons to Address the Board on Matters Not on the Agenda". To ensure accurate information is captured in the Board meeting minutes, please complete the "Speaker Slip" provided on the table and hand it to the clerk when speaking.

AGENDA

<p>Meeting Norms</p> <ol style="list-style-type: none"> 1. Maintain a focus on what is best for our students. 2. Show respect (never dismiss/devalue others). 3. Be willing to compromise. 4. Disagree (when necessary) agreeably. 5. Make a commitment to effective deliberation, each one listening with an open mind while others are allowed to express their points of view. 6. Participate by building on the thoughts of a fellow Board member. 7. Make a commitment to open communication and honesty; no surprises. 8. Commit the time necessary to govern effectively. 9. Be collaborative. 10. Maintain confidentiality (which leads to the building of trust). 11. Look upon history as lessons learned; focus on the present and the future. <p>All meetings are videotaped. (To view the videos, visit www.ausdk12.org)</p>	<p>I. OPENING BUSINESS 6:00 p.m.</p> <p>A) Call to Order</p> <p>B) Roll Call</p> <p>C) Identify Closed Session Pursuant to Agenda Section III Below</p> <p>II. PUBLIC COMMENT PERIOD FOR CLOSED SESSION ITEMS</p> <p><i>General public comment on any Closed Session item will be heard. The Board may limit comments to no more than three (3) minutes.</i></p> <p>III. CLOSED SESSION 6:05 p.m.</p> <p>A) CONFERENCE WITH LEGAL COUNSEL - Existing Litigation (Gov. Code section 54956.9(a)): Name of cases: Philip Shen, et al. v Albany Unified School District et. al., United States District Court, Northern District of California; Doe, et al v Albany Unified School District et. al., United States District Court, Northern District of California; John Doe v Albany Unified School District et. al., United States District Court, Northern District of California; C.E. v Albany Unified School District et. al., United States District Court, Northern District of California; Kaidong Chen v Albany Unified School District, Alameda County Superior Court</p> <p>B) With Respect to Every Item of Business To Be Discussed in Closed Session Pursuant To Government Code Section 54957: Superintendent's Mid-Year Goals Update</p> <p>C) With Respect To Every Item Of Business To Be Discussed In Closed Session Pursuant To Government Code Section 54957: Personnel - Human Resources Director</p> <p>D) With Respect to Every Item of Business To Be Discussed in Closed Session Pursuant To Government Code Section 54957.6: Conference with Labor Negotiator (Superintendent Valerie Williams, District Representative), Regarding Negotiations As Pertains To: Albany Teachers Association (ATA)</p>
---	--

IV. OPEN SESSION

7:00 p.m.

(25 mins.)

Depending upon completion of Closed Session items, the Board of Education intends to convene to Open Session at 7:00 p.m. to conduct the remainder of its meeting, reserving the right to return to Closed Session at any time.

A) Reconvene to Open Session

B) Roll Call

C) Pledge of Allegiance

D) Reading of the AUSD Mission & Vision

E) Report of Action Taken in Closed Session

F) Approval of Agenda

G) SCHOOL SPOTLIGHT: MacGregor High School

H) Approval of Consent Calendar

(The Consent Calendar includes routine items that may be handled with one action. Board Members may request any item be removed from the Consent Calendar without formal action.)

1. Human Resources

a) Certificated Personnel Assignment Order & Classified Personnel Assignment Order------(pg.5)

2. Curriculum & Instruction

a) Overnight Field Trip: Albany High School to National Ocean Sciences Bowl Finals in Boulder, Colorado------(pg.7)

I) BOARD AND SUPERINTENDENT REPORT

7:25 p.m.

(5 mins.)

J) STUDENT BOARD MEMBERS' REPORT

7:30 p.m.

(5 mins.)

K) PERSONS TO ADDRESS THE BOARD ON MATTERS NOT ON THE AGENDA

7:35 p.m.

(5 mins.)

Board practice limits each speaker to no more than three (3) minutes. The Brown Act limits Board ability to discuss or act on items which are not on the agenda; therefore, such items may be referred to staff for comment or for consideration on a future agenda.

L) STAFF REPORT

7:40 p.m.

1. Promoting Safe, Supportive, and Collaborative Environments for all Students and Staff------(pg.9)

(10 mins.)

2. Special Education Update------(pg.11)
(10 mins.)

M) REVIEW AND DISCUSSION

8:00 p.m

1. Adoption of Elementary Instructional Materials: Phonemic Awareness And Decoding------(pg.12)
(15 mins.)

2. Memorandum of Understanding: College and Career Access Partnership Between the Peralta Community College District and the Albany Unified School District------(pg.15)
(30 mins.)

N) REVIEW AND ACTION

8:45 p.m.

1. Resolution 2017-18-15: In Support of School Safety and Gun Control------(pg.48)
(10 mins.)

2. Resolution 2017-18-16: Resolution Calling for Support of AB 2808 (Muratsuchi) to Increase Local Control Funding for California's Public Schools------(pg.51)
(10 mins.)

3. Resolution 2017-18-17: Resolution Calling for Full and Fair Funding of California's Public Schools--(pg.55)
(10 mins.)

4. Conduct a Public Hearing to Receive Sunshine Negotiation Proposal From Albany Teachers Association (ATA)------(pg.59)
(5 mins.)

5. Conduct a Public Hearing to Receive Sunshine Negotiation Proposal From Albany Unified School District------(pg.61)
(5 mins.)

6. 2017-2018 2nd Interim Financial Report------(pg.63)
(30 mins.)

AGENDA ITEMS/MATTERS INTRODUCED BY THE BOARD
(5 mins.)

9:55 p.m.

V. ADJOURNMENT

10:00 p.m.

The Board believes that late night meetings deter public participation, can affect the Boards decision-making ability, and can be a burden to staff. Regular Board Meetings shall be adjourned at 9:30 p.m. unless extended to a specific time determined by a majority of the Board.

FUTURE BOARD MEETINGS

Date	Time	Location
March 27, 2018	7:00 – 9:30 p.m.	Albany City Hall
April 3, 2018	7:00 – 9:30 p.m.	Cornell Elementary School

The Board of Education meeting packet is available for public inspection at: Albany Unified School District, 1051 Monroe Street; and is available on the Albany Unified School District web site: www.ausdk12.org. If you provide your name and/or address when speaking before the Board of Education, it may become a part of the official public record and the official minutes will be published on the Internet. In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in this meeting, please contact the Superintendent's Office at 510-558-3766. Notification must be given forty-eight (48) hours prior to the meeting to make reasonable arrangements for accessibility (28 CFR 35.102.104 ADA Title II).

Personnel Assignment Order: Pending Approval

BOE Meeting 3/13/2018

Class Certificated

Category: Leave

<i>Position</i>	<i>Name</i>	<i>Reason</i>	<i>Site</i>	<i>FTE/Amt</i>	<i>Effec Date</i>	<i>End Date</i>	<i>Action</i>	<i>Funding</i>
Teacher	Kosorek, Amy		AHS	1.0 FTE	4/16/18	6/15/18	Approve	
Teacher	Sung, Beverly		ACC	.714 FTE	3/6/18	5/5/18	Approve	

Category: Separation of Service

<i>Position</i>	<i>Name</i>	<i>Reason</i>	<i>Site</i>	<i>FTE/Amt</i>	<i>Effec Date</i>	<i>End Date</i>	<i>Action</i>	<i>Funding</i>
Teacher	Pace, Joanna		AMS	1.0 FTE	6/15/18		Approve	
Teacher	Scarpa, Joanne		DW	1.0 FTE	6/15/18		Approve	

Class Classified

Category: New Hire

<i>Position</i>	<i>Name</i>	<i>Reason</i>	<i>Site</i>	<i>FTE/Amt</i>	<i>Effec Date</i>	<i>End Date</i>	<i>Action</i>	<i>Funding</i>
Theater Director	Merritt, Erin		AHS	\$3,387.97	17/18 SY		Approve	Donations

Class Student Worker

BOE Meeting 3/13/2018

Category: Student Worker

<i>Position</i>	<i>Name</i>	<i>Reason</i>	<i>Site</i>	<i>FTE/Amt</i>	<i>Effec Date</i>	<i>End Date</i>	<i>Action</i>	<i>Funding</i>
Avail. upon Bd. req.								

Class Uncompensated Service

Category: Volunteer

<i>Position</i>	<i>Name</i>	<i>Reason</i>	<i>Site</i>	<i>FTE/Amt</i>	<i>Effec Date</i>	<i>End Date</i>	<i>Action</i>	<i>Funding</i>
	Chan, Allen				3/14/18		Approve	
	Chu Qi Tiffany				3/14/18		Approve	
	Desalvo, Gillian				3/14/18		Approve	
	Huang, Jordan				3/14/18		Approve	
	Hyungil, Shim				3/14/18		Approve	
	Keplan, Coreen				3/14/18		Approve	
	Okimoto, Mark				3/14/18		Approve	
	Richards, Jamie				3/14/18		Approve	

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2018

**ITEM: OVERNIGHT FIELD TRIP: ALBANY HIGH SCHOOL
TO NATIONAL OCEAN SCIENCES BOWL FINALS IN
BOULDER, COLORADO**

**PREPARED BY: MARIE WILLIAMS, DIRECTOR III --
CURRICULUM, INSTRUCTION, AND ASSESSMENT**

TYPE OF ITEM: CONSENT

PURPOSE:

All field trips and excursions that occur overnight require prior approval from the Board of Education. Requests shall be presented to the Board of Education at least one month in advance of departure unless the timing of the event and the Board meeting schedule do not provide sufficient time for prior approval or make prior approval impractical.

BACKGROUND INFORMATION/DETAILS:

The [National Ocean Sciences Bowl](#) (NOSB), is an academic competition and program that addresses a national gap, in environmental and earth sciences, in public education by introducing high school students to ocean science, preparing them for ocean science-related and other STEM careers, and helping them become knowledgeable citizens and environmental stewards. Each February, regional competitions are held across the country. The winning team from each of the regional competitions advances to the National Finals competition. Albany High School is one of 23 winning teams to advance to the 2018 NOSB finals, held at the University of Colorado Boulder, in Boulder Colorado.

Five (5) students from Albany High School Ocean Science Bowl Club, along with their advisor and one parent chaperone, will travel by airplane to participate in the National Finals competition. Students will be tested in their knowledge of science topics, interact with ocean science professionals, and learn about career options in the field of ocean sciences. NOSB is funding the costs of the airfare and hotel accommodations for three (3) nights at the event for the students attending.

DATES OF TRIP: April 19 - 22, 2018

FINANCIAL INFORMATION:

The total field trip fee per student is **\$50.00 - 80.00** for meals. Funding will come from donations from families and from the Science Bowl Club (if needed). No student will be denied the opportunity to participate.

STRATEGIC GOALS ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*

RECOMMENDATION: APPROVE THE OVERNIGHT FIELD TRIP: ALBANY HIGH SCHOOL TO NATIONAL OCEAN SCIENCES BOWL FINALS IN BOULDER, COLORADO

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2018

ITEM: PROMOTING SAFE, SUPPORTIVE, AND COLLABORATIVE ENVIRONMENTS FOR ALL STUDENTS AND STAFF

PREPARED BY: CARRIE NERHEIM, DIRECTOR, STUDENT SERVICES

TYPE OF ITEM: STAFF REPORT

PURPOSE:

The purpose of this staff report is to provide the Governing Board and community with information regarding activities taking place throughout the District to promote a safe, supportive, and collaborative environment for students and staff.

BACKGROUND INFORMATION:

AUSD's Governing Board, District staff, and members of the Albany community are actively engaged in dialogue around strategies to ensure respect, inclusion, and empathy for all members of the AUSD learning community. District staff continues to highlight programs and activities that improve the culture and climate of our school community.

DETAILS:

Unity Week at Albany Middle School

Unity week is a tradition at Albany Middle School in which students promote unity and kindness through a series of lessons that span the week of March 5 through March 9. Students celebrate diversity and participate in a variety of fun activities that bring awareness to the need for inclusion, kindness, and the elimination of bullying.

STRATEGIC GOALS ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.e.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional*

growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.

RECOMMENDATION: RECEIVE THE STAFF REPORT ON PROMOTING SAFE, SUPPORTIVE, AND COLLABORATIVE ENVIRONMENTS FOR ALL STUDENTS.

**ALBANY UNIFIED SCHOOL
DISTRICT BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2018

ITEM: Special Education Update

PREPARED BY: Diane Marie, Director of Special Education

TYPE OF ITEM: Staff Report

PURPOSE:

The purpose of this item is to provide an update about the Special Education department.

BACKGROUND INFORMATION:

At the January 23, 2018 Board meeting, the Board requested a Special Education update be made at each Board Meeting.

DETAILS:

Para educator attendance rates will be reviewed, including data on the coverage and non coverage rates.

STRATEGIC OBJECTIVES ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*

RECOMMENDATION: Receive the Special Education Staff Report

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2018

**ITEM: ADOPTION OF ELEMENTARY INSTRUCTIONAL MATERIALS:
PHONEMIC AWARENESS AND DECODING**

**PREPARED BY: MARIE WILLIAMS, DIRECTOR III-
CURRICULUM, INSTRUCTION AND ASSESSMENT**

TYPE OF ITEM: REVIEW AND DISCUSSION

PURPOSE: The purpose of this item is for the Governing Board to review and discuss the proposed adoption of elementary instructional materials for phonemic awareness and decoding.

BACKGROUND INFORMATION:

In October 2013, the Governing Board approved the District's expenditure plan for the Common Core State Standards implementation funds. The plan included allocating funds for Teachers on Special Assignment to support the implementation of Common Core Standards districtwide.

The District's Elementary Curriculum Council, composed of teachers from all three schools and all grade levels K-5, was also re-established in 2013 and convened to lead the District's efforts to review, pilot, and recommend instructional materials aligned to Common Core State Standards.

The work of the Teachers on Special Assignment and Curriculum Council has been extensive. In May 2014, a new mathematics adoption was approved by the Governing Board after a year of reviewing standards and piloting materials. In January 2016, an English Language-Arts program emphasizing writing was approved by the Governing Board after the formation of a Writing Adoption Committee and a rigorous year-long pilot process, professional development and ongoing support for new instructional strategies. During the 2017-2018 school year, the last year of grant-funded Teachers on Special Assignment, the Elementary Curriculum Council is working swiftly yet systematically to complete its process of fully implementing Common Core State Standards for Reading and Language Arts and creating a coherent, systematic, and comprehensive K-5 literacy program. As shown in the graphic "Building Blocks of Reading Proficiency Skills Needed to Read," there are several components and students must develop skills systematically in order to achieve proficiency in reading.

While it is possible to purchase packages of instructional materials that claim to include all of the necessary components of a comprehensive reading program, when teacher leaders investigated these materials, they did not find them to fully address the needs of students in each of the building block components. Rather than compromise, teacher leaders have been reviewing an array of materials that when used together create a balanced and comprehensive approach to reading.

Teachers are concluding a pilot process for an English Language-Arts program emphasizing reading comprehension and vocabulary. Curriculum Council and pilot teachers have also reviewed instructional materials to support students in developing foundational reading skills. With the guidance of District Reading Specialists, a districtwide, articulated reading assessment plan has been developed, and teachers are exploring the creation of leveled libraries to ensure students are provided maximum access to reading materials at their instructional level.

DETAILS:

During the Spring of 2018, the Governing Board will receive proposals to adopt instructional materials that are aligned to Common Core State Standards and support the District’s vision of a comprehensive literacy program. Two foundational components are developing phonemic awareness and decoding skills. Teachers from all three schools in Kindergarten and first grade piloted a Phonemic Awareness program, and Reading Specialists as well teachers from all three schools in first, third and fifth grade piloted a decoding program.

[Rime Magic](#) provides word attack and decoding instruction. Rime Magic is a word-recognition resource. The “rime” is the key part of a word that makes it easy to see the structure (e.x. /ip/ in slippery or /at/ in splattered). In engaging, five-minute lessons, students add onsets (i.e., beginnings) and endings to the “rimes” to combine those parts into multi-syllabic words and analyze word parts. Students learn to see the natural segmentation patterns of the written word, and use their ability to hear onsets and “rimes” to make letter-sound correspondences to break apart and build words.

[Phonemic Awareness: The Skills That They Need To Help Them Succeed](#) provides phonemic awareness instruction. Phonemic awareness is the understanding that spoken words are made up of individual sounds, which are called phonemes. A child who is phonemically aware is able to isolate sounds, manipulate the sounds, blend and segment the sounds into spoken and written words. This program would serve as an initial screener for dyslexia and allow teachers to provide early intervention as required by law.

FINANCIAL INFORMATION:

The cost of the “Rime Magic” curriculum for teachers in grades one through five at all three elementary schools is \$5,850. The cost of the “Phonemic Awareness: The Skills That They Need to Help Them Succeed” curriculum for teachers in kindergarten and first grade at all three elementary schools is \$1,800. The total cost will be approximately \$7,650.

STRATEGIC OBJECTIVES ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*

RECOMMENDATION: REVIEW AND DISCUSS ELEMENTARY INSTRUCTIONAL MATERIALS: PHONEMIC AWARENESS AND DECODING

Building Blocks of Reading Proficiency Skills Needed to Read

The Building Blocks of Reading Proficiency						
Concepts about Print	Phonological and Phonemic Awareness		Decoding and Word Recognition	Fluency	Vocabulary	Comprehension
	Printed Materials Provide Information	Listen for Sounds Rhyming Words	Match Sounds to Spellings High Frequency Words	Accuracy	Word Classification	Vocabulary
	Parts of a Book	Words in Sentences	Short Vowels		Antonyms & Synonyms	Concept Development
		Syllables in Words	Consonant Blends		Affixes and Roots	Background Knowledge
Title and Author	Track and Order Phonemes	Long Vowels			Multiple Meaning Words	Academic Language
	Phoneme Isolation	Vowel Digraphs And Diphthongs		Rate	Homophones and Homographs	Genre
	Phoneme Identification				Word Learning Strategies	Comprehension Skills
	Phoneme Comparison	R-controlled Letter/Sound Associations			Word Origins and Derivatives	Comprehension Strategies
	Phoneme Blending	Multisyllabic words			Figurative Language and Idioms	
Identify Letters, Words, and Sentences	Phoneme Segmentation	Compounds Words		Prosody		
	Phoneme Deletion	Contractions				
Match Oral Words to Print	Phoneme Addition	Inflectional Forms				
	Phoneme Substitution					
Recognize and Name all Letters (Upper/lowercase)						

This chart shows the sequence of reading skill development. Skills are developed from left to right and top to bottom. When students have not fully developed skills early in the chart, their ability to develop higher order skills is compromised. Chart provided by Mary Pippitt-Cervantes.

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2018

ITEM: **MEMORANDUM OF UNDERSTANDING:
COLLEGE AND CAREER ACCESS PARTNERSHIP BETWEEN
THE PERALTA COMMUNITY COLLEGE DISTRICT AND
THE ALBANY UNIFIED SCHOOL DISTRICT**

PREPARED BY: **VALERIE WILLIAMS, SUPERINTENDENT**

TYPE OF ITEM: **REVIEW AND DISCUSSION**

PURPOSE: The Board of Education to receive information on the College and Career Access Partnership between the Peralta Community College District and the Albany Unified School District, and to review the draft Memorandum of Understanding.

BACKGROUND INFORMATION:

In the Winter of 2017, Dr. Loretta Kane, Coordinator of the Degree and Certificate Programs in Education at Berkeley City College, proposed an idea to the Superintendent to form a partnership between the Berkeley City College and the Albany Unified School District to create a dual enrollment program that would provide Albany High School students an opportunity to explore the teaching profession. Berkeley City College (BCC) currently offers a Teacher's Aide Certificate and an Associate of Arts Degree in Education. In January 2017, BCC joined the Teacher Preparation Pipeline Strong Workforce Program Collaborative, a Bay Area California Community College Regional Joint Venture which would allow BCC and AUSD to create a pilot program for the 2018-2019 school year where AHS students can attend BCC classes on the AHS campus and receive both high school and college credit.

DETAILS:

- **Broad Goal:** To enrich our communities by providing more college and career options for high school students and growing and preparing a locally grown workforce.
- **Focused Goal:** To provide Albany High School students with college and career preparation to pursue a career in education.
- **Benefits:**
 - Addresses the teacher shortage in California

- Provides certification and continuous professional development to ensure and maintain a highly qualified paraprofessional workforce
- Motivates high school students to pursue college opportunities in high school and after graduation
- Creates college options for a wide variety of students
- Provides early academic preparation for college
- Attracts a more diverse population of students into education to respond to the need for educators to reflect the student body of a school
- Accelerates the school to college pipeline
- Reduces dropout rates
- Develops educators in the local community setting
- Students are offered courses and textbooks free of charge
- Classes held on the AHS campus

STRATEGIC OBJECTIVES ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: The Board of Education to receive information on the College and Career Access Partnership between the Peralta Community College District and the Albany Unified School District, and to review the draft Memorandum of Understanding

MEMORANDUM OF UNDERSTANDING
College and Career Access Partnership
BETWEEN THE PERALTA COMMUNITY COLLEGE DISTRICT AND THE
Albany Unified ~~High~~ School District

This Memorandum of Understanding ("MOU") is between Berkeley City College, a college of the Peralta Community College District ("PCCD") and Albany ~~Union High~~ Unified School District ("School District"). This MOU is dated as of March 13, 2018 (the "Effective Date").

RECITALS

WHEREAS, PCCD is comprised of four (4) community colleges (College of Alameda, Berkeley City College, Laney College and Merritt College) whose mission includes providing educational programs and services that are responsive to the needs of the students and communities in which it is located;

WHEREAS, School District is a school district located in Berkeley City College's service area, whose mission includes providing its students with skills to ensure they are caring, competent fully-informed critical thinkers who are prepared for college, career and community success;

WHEREAS, Given that recent research has shown that earning college credit while still in high school increases the chances that students will go on to college and earn a college degree, PCCD and School District desire to collaborate and provide college credit courses ("Courses") to high school students within School District's geographic boundaries to provide pathways from high school to college that increase student persistence and completion rates at both institutions;

WHEREAS, Course instruction will comply with the student selection standards, curriculum guidelines, recommendations, policies and procedures required by California law;

WHEREAS, the parties desire to enter into this MOU to memorialize their collaboration for this pilot project, set forth their mutual rights and responsibilities and the terms of their relationship and the parameters of any Courses;

WHEREAS, this MOU contemplates that the parties will enter into a course agreement ("Course Agreement") for each Course offered and taught pursuant to this MOU in substantially the form attached hereto as Exhibit A, that each Course Agreement will fully incorporate the terms of this MOU by reference, and that each Course Agreement will set out the necessary details specific to the particular Course;

WHEREAS, the parties intend for Berkeley City College to report full-time equivalent students (FTES) and obtain State of California ("State") apportionment for the Courses in accordance with California Code of Regulations, Title 5 ("Title 5, CCR"), sections 58050, 58051, and 58051.5; and

WHEREAS, all Courses will be offered as face-to-face courses within PCCD's service area. On-line courses are not available under this MOU;

NOW, THEREFORE, the parties mutually agree as follows:

TERMS

1. Recitals

The above recitals are incorporated herein and made a part of this MOU.

Formatted: Font: +Body (Calibri)

2. Effective Date and Duration

This MOU shall be effective once signed by the authorized representatives of both parties, effective as of the Effective Date, and continue in effect until June 2019, unless earlier terminated by the parties in the manner described herein.

Formatted: Font: +Body (Calibri)

3. Early Termination

This MOU may be terminated by either party hereto if the other party fails to timely comply with any of its obligations hereunder. Termination will be effective 60 calendar days (or such later time set forth in the notice) after the terminating party delivers a written notice to the other party specifically indicating the breach, if the other party fails to cure within such timeframe, provided however that this MOU shall continue in full force and effect with regards to any Course then being taught until the end of such Course, unless prohibited by law.

Formatted: Font: +Body (Calibri)

This MOU may also be terminated for any reason by either party. The party desiring early termination without cause must provide written notice to the other party so indicating. Termination will be effective no sooner than the latter of (i) 60 calendar days after actual receipt of the written notice or (ii) the end of any Course then being taught.

4. This CCAP agreement outlines the terms of Parties' agreement. The CCAP Agreement Exhibit shall specify additional detail regarding but not limited to, the total number of high school students to be served and the total number of full-time equivalent students projected to be claimed by the community college district for those students; the scope, nature, time, location, and listing of community college courses to be offered; and criteria to assess the ability of students to benefit from those courses. The CCAP Agreement Exhibit shall also establish protocols for information sharing in compliance with all applicable state and federal privacy laws, joint facilities use, and parental consent for high school students to enroll in community college courses.
5. The CCAP Agreement Exhibit shall identify a point of contact for the Berkeley City College/PCCD and school district partner.
6. A copy of the CCAP Agreement shall be filed with the office of the Chancellor of the California Community Colleges and with the department (California Department of Education) before the start of the CCAP partnership.

4. Definitions

- A. CCAP Agreement Courses – courses offered as part of this CCAP Agreement shall be community college course acceptable towards a career technical education credential or certificate, or preparation for transfer, or appropriate to improve high school graduation rates or help high school students achieve college and career readiness. All community college courses offered at the School district have been approved in

accordance with the policies and guidelines of PCCD and California Community Colleges Chancellor's Office and applicable law.

- B. Consistent with AB 288, this CCAP Agreement may include "underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate."
- C. Pupil or Student – a resident or nonresident student attending high school in California. Pursuant to Senate Bill 150 – Concurrent enrollment in secondary school and community college: nonresident tuition exemption. Concurrently enrolled students (high school students enrolled in college classes) who are classified as nonresident special part-time students for tuition purposes shall be eligible for the SB 150 waiver of nonresident tuition while still in high school in California. PCCD cannot claim apportionment for nonresident special-part time students.

Formatted: Font: +Body (Calibri)

4. Course Agreements; Collaboration

- A. Any Course to be offered in accordance with this Agreement must be memorialized in a Course Agreement substantially in the form attached hereto in Exhibit A. This MOU must be referenced in each Course Agreement, and the terms of this MOU are deemed to be a part of, and fully incorporated into, any and all Course Agreements pertaining to High School Special Admit courses with high school students from School District. The Course Agreements must indicate the time, date, location, number of educational hours, Berkeley City college credits offered, number of students, course description and any other specifics related to each Course. Courses comparable to a course offered at the high school may not be offered and students may not enroll in a college course to alleviate a high school deficiency. ***The terms of this MOU may NOT be modified by a Course Agreement. Except where expressly so stated in a Course Agreement, any inconsistency between the MOU and the terms of a Course Agreement will be resolved in favor of this MOU.***
- B. While Courses will be college courses meeting Berkeley City College's course rigors and requirements, the college shall work collaboratively with School District's Superintendent to identify possible course offerings and related objectives and outcomes.

5. Certifications for State Apportionment Purposes.

- A. PCCD certifies that it has not received full compensation for the direct education costs of conducting the Courses from other sources.
- B. School District agrees and acknowledges that all Courses must be open to the general public and will not be limited to its high school students. As such, all Courses held at a School District facility will be at a time when the facility is open to the public, provided however, the Parties acknowledge and agree that School District may require reasonable sign in and sign out requirements for any person attending a Course at a School District facility.

- C. School District will not pay PCCD for the full costs of offering any Course under this MOU. School District agrees and acknowledges that PCCD will claim apportionment for all students enrolled in Courses under this MOU.

6. Regulatory Requirements for State Apportionment Purposes Applicable to All Courses Conducted Under the Terms of This MOU.

A. Responsibilities of Each Party.

The Courses will comply with all applicable regulations, procedures, prerequisites and standards applicable to Berkeley City College/PCCD, and local policies, practices, and requirements of the School District. In the event of a conflict between the policies and requirements of PCCD and School District, the Parties will make a good faith effort to resolve the conflict by identifying the interests of each Party and the procedure or policy at issue, provided however that to the extent that there is a conflict about the structure, composition or instruction of a Course, PCCD's policies and requirements will control.

B. Enrollment Period.

The enrollment period for all Courses will be determined by Berkeley City College/PCCD in accordance with its guidelines, timelines, policies, pertinent statutes, and regulations. During this cohort model pilot period, 18-20 students per course is agreed, up to 35 students. Berkeley City College/PCCD shall have the final decision on whether or not to cancel or keep a Course.

C. Number of Course Hours Sufficient to Meet the Stated Performance Objectives.

Berkeley City College will determine the student performance objectives/learning outcomes for each of the Courses and the number of course hours necessary to meet the performance objectives/learning outcomes, consistent with offerings of the same course at ~~at~~ Berkeley City College. The student performance objectives/learning outcomes and corresponding course hours shall be specified in the related Course Agreement.

7. Student Eligibility, Selection and Enrollment, Admission, Registration, Minimum School Day

Formatted: Font: +Body (Calibri)

A. Student eligibility:

Students who "may not already be college bound or who are underrepresented in higher education, with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, or helping high school students to achieve college and career readiness" and "underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate".

B. Student Selection and Enrollment

Enrollment shall be open to all eligible students as part of the CCAP Agreement who have been admitted to Berkeley City College and who meet all applicable prerequisites. Student selection criteria may be further specified in the CCAP Agreement and standards required as preparation for courses offered through the

CCAP Agreement shall be determined by Berkeley City College and shall be in compliance with applicable law and PCCD standards and policies.

Formatted: Font: +Body (Calibri)

C. College Admission and Registration

Procedures for students participating in the CCAP Agreement shall be governed by Berkeley City College and shall be in compliance with the admission and registration guidelines set forth in applicable law and PCCD policy.

D. Student Academic Records-

It is the responsibility of the student to follow Berkeley City College process when requesting an official Berkeley City ~~e~~College transcript for grade submission to the School District unless otherwise specified in the Exhibit. All student academic records shall be maintained by PCCD. PCCD will provide Course outcome data for relevant courses (per their Course Agreements) twice per year, following the end of each semester.

Participating students must meet all PCCD prerequisite requirements as established by the PCCD and stated in the Berkeley City ~~C~~college catalog before enrolling in a course offered as part of this CCAP Agreement.

Grades earned by students enrolled in courses offered as part of this CCAP Agreement will be posted on the official Berkeley City ~~e~~College transcript. Students may submit a request for Pass/No Pass if the course is designated as such in the Berkeley City College catalog.

Students enrolled in courses offered as part of this CCAP Agreement will be directed to the official catalog of Berkeley City College for information regarding applicable policies and procedures.

Students enrolled in Berkeley City College courses offered as part of this CCAP Agreement will be eligible for student support services, which shall be available to them at Berkeley City College or through the School District. Berkeley City College shall ensure that student support services, including counseling and guidance, assistance with assessment and placement, and tutoring are available to participating students at Berkeley City College. School District shall ensure that support services including counseling and guidance, and assistance with assessment and placement are available to students at the School District.

Students who withdraw from courses offered as part of this CCAP Agreement will not receive Berkeley City College credit. Students must comply with, and submit appropriate information/paperwork, by all published deadlines. Transcripts will be annotated according to Berkeley City College policy.

A course dropped within the PCCD drop "without a W" deadline will not appear on the School District or Berkeley City College transcript.

Formatted: Font: +Body (Calibri)

E. Priority Enrollment:

A Berkeley City **College participating** in this CCAP Agreement may assign priority course registration to a student seeking to enroll in a community college course that is required for the student's CCAP partnership

Formatted: Highlight

program that is equivalent to the priority assigned to a student attending middle college high school as described in section 11300 and consistent with middle college high school provisions in Section 76001.

F. Enrollment

Enrollment shall be open to any person who has been admitted to Berkeley City College/PCCD and meets all applicable prerequisites. Applicable prerequisite courses, training, or experience will be determined by PCCD. All enrollees must meet the standards and prerequisites of the Berkeley City College/PCCD. It is important to note that per Education Code Sections 48800 and 76002 and PCCD Administrative Procedure 5011, admission of special part-time students is open to a limited number of high school students who would “benefit from advanced scholastic or vocational work” by taking community college courses. This would provide “educational enrichment opportunities for a limited number of eligible pupils, rather than to reduce current course requirements of elementary and secondary schools, and also help ensure a smoother transition from high school to college by providing them with greater exposure to the collegiate atmosphere.” Such students are called “special part-time students” and are minor students who can benefit from “advanced scholastic or career/technical work.” The Parties agree to work together to help facilitate the success of students enrolling in Courses under the terms of this MOU.

G. College Application Procedure

Berkeley City College will be responsible for processing student application.

Berkeley City College will provide necessary admission and registration forms and procedures and both Berkeley City College and School District will jointly ensure that each applicant accepted has met all the enrollment requirements, including liability and medical care coverage requirements, if any.

The School District agrees to assist Berkeley City College in the admission and registration of School district students as may be necessary and requested by Berkeley City College.

The School District and Berkeley City College understand and agree that successful Berkeley City College admission and registration requires that each participating student has completed the enrollment application process.

Participating students enrolled Berkeley City College in a course offered through a CCAP Agreement shall not be assessed any fee that is prohibited by California Education Code Section 49011, 76060.5, 76140, 76300, 76350 and 79121.

Formatted: Highlight

H. Enrollment and Related Fees

Pursuant to PCCD Board Policy 5030 Student Fees and Education Code Section 49011, the enrollment fee for students who are enrolled in a course offered through a CCAP Agreement shall not be assessed any fee that is prohibited. The Governing Board of PCCD shall exempt special part-time students described in subdivision (p) from the fee requirements in Sections 76060.5, 76140, 76223, 76300, 76350 and 79121. Sec. 2 (p) & (q).

I. Physical Education Courses

As part of CCAP Agreement, a participating community college district shall not provide physical education courses opportunities to high school students or any other course opportunities that do not assist in the

attainment of the goals associated with career technical education or preparation for transfer, improving high school graduation rates, or helping high school students achieve career and college readiness.

Formatted: Font: +Body (Calibri)

J. Maximum units

Students participating in a CCAP Agreement may enroll in up to a maximum of 15 units per term per conditions specified in AB 288 Sec. 2(p). Specifically, ~~this~~ these units must contribute no more than four (4) community college courses per term and be part of an academic program that is part of the CCAP Agreement designed to award students with both high school diploma and an associate degree or certificate or a credential.

K. Minimum School Day

The School District shall certify that it shall teach School District students participating as part of a CCAP Agreement no less than the number of instructional minutes required to complete a minimum school day pursuant to Education Code §§46141 and 46142.

L. Courses

Courses offered as part of this CCAP Agreement at ~~the~~ Berkeley City College may not limit enrollment in the course. Sec.2 (o) (I).

Berkeley City College is responsible for all course and educational programs offered as part of CCAP Agreement regardless of whether the course and educational program is offered on site at the School District or at Berkeley City College.

The scope, nature, time, location, and listing of courses offered by Berkeley City College shall be determined by Berkeley City College with the approval of the Governing Board and will be recorded in the Exhibit to this CCAP Agreement. Sec. 2 (c)(I).

Courses offered as part of a CCAP Agreement either at Berkeley City College or School District shall be jointly reviewed and approved for inclusion in the CCAP program.

Courses offered as part of this CCAP Agreement at the School District shall be of the same quality and rigor as those offered on Berkeley City College campus and shall be in compliance with PCCD academic standards.

Courses offered as part of this CCAP Agreement at the School District shall be listed in the Berkeley City College catalog with the same department designations, course descriptions, numbers, titles, and credits.

Courses offered as part of this CCAP Agreement at the School District shall adhere to the official course outline of record and the student learning outcomes established by the associated Berkeley City College academic department.

Courses offered as part of this CCAP Agreement and taught by School District instructor are part of an approved Instructional Service Agreement as required by PCCD Business Procedure.

Courses offered as part of this CCAP Agreement will comply with all applicable regulations, policies, procedures, prerequisites and standard applicable to PCCD and Berkeley City College as well as any corresponding policies, practices, and requirements of the School District. In the event of a conflict between PCCD and/or Berkeley City College course related regulations, policies, procedures and requirements, the PCCD regulations, policies, procedures, prerequisites and standards, shall prevail.

Site visits and instructor evaluations by one or more representatives of Berkeley City College and or PCCD shall be permitted by the School District to ensure that courses offered as part of this CCAP Agreement in the School District are the courses on the Berkeley City College campus and in compliance with PCCD academic standards.

This CCAP Agreement certifies that any remedial course taught by Berkeley City College faculty at a partnering high school campus shall be offered only to high school students who do not meet their grade level standard in math, English, or both on an interim assessment in grade 10 and 11, as determined by the School district, and shall involve collaboration effort between the School District and Berkeley City College faculty to deliver an innovative remediation course as an intervention in the student's junior or senior year to ensure the student is prepared for college-level work upon graduation. Sec 2(n).

M. Supervision, and Evaluation of Students.

Berkeley City College will assign faculty to deliver and monitor the instruction of Courses in order to assure the quality and uniformity of instruction in accordance with the standards established by the California Department of Education, PCCD and School District.

Instruction will include best practices in teaching and learning; will include an integrated, outcome-based curriculum and instruction. Berkeley City College will ensure students will receive Student Support Services in order to facilitate their success.

Supervision and evaluation of students will be in accordance with PCCD guidelines, policies, pertinent statutes, and regulations, including Title 5 CCR Sections 58051 and 580056, as well as Peralta Community Colleges' Code of Conduct (Administrative Procedure 5011, Board Policy 5010). During the Course, all students will be under the immediate instructional supervision and control of the Berkeley City College instructor teaching the Course.

Formatted: Font: +Body (Calibri)

N. Assessment of Learning and Conduct

Students enrolled in Berkeley City College courses offered as part of this CCAP Agreement at the School District shall be held to the same standards of achievement as students in courses taught on the Berkeley City College campus.

Students enrolled in Berkeley City College courses offered as part of the CCAP Agreement at the School district shall be held to the same grading standards as those expected of students in courses taught on the Berkeley City College campus.

Students enrolled in Berkeley City College courses offered as part of this CCAP Agreement at the School District shall be assessed using the same methods (i.e., papers, portfolios, quizzes, labs, etc.) as students in courses taught on the Berkeley City College campus.

Students enrolled in Berkeley City College courses offered as part of this CCAP Agreement at the School District shall be held to the same behavioral standards as those expected of students in courses taught on the Berkeley City College campus.

Students enrolled in Berkeley City College courses offered as part of this CCAP Agreement at the School District who have approved Section 504 plans that provide accommodations to the educational environment such as extended time on tests or special seating shall be implemented by Berkeley City College upon notice of the accommodations by the School District. Accommodations involving the provision of special equipment or services or additional personnel, such as sign language interpreters shall be provided by the School District.

Students enrolled in Berkeley City College courses offered as part of this CCAP Agreement at the School District who have an Individualized Education Program (IEP) shall receive all programs and services provided for under the IEP by the School District. Berkeley City College has no responsibility for implementing any portion of student's IEP.

Formatted: List Paragraph, Indent: Left: 0.75", First line: 0"

O. Add/Drop Prior to Completion of the Course.

A student's withdrawal prior to completion of the Course and (if applicable) addition to the Course, must be in accordance with PCCD guidelines, policies, pertinent statutes and regulations.

P. Right to Control and Direct Instructional Activities-

-Consistent with the standards established by the California Department of Education, Berkeley City College/PCCD is responsible for the Courses and has the sole right to control and direct the instructional activities of all Course instructors, who, pursuant to subsection 6G below, shall be Berkeley City College/PCCD faculty members.

Q. Instructor(s)-

Course instructors will be faculty of Berkeley City College/PCCD who have interest in working with high school students and meet the minimum qualifications to provide instruction in a California community college (per Title 5 CCR Sections 53410 and 58060). As such, these instructors will be members of the Peralta Federation of Teachers bargaining unit ("PFT") and will have the full rights and privileges accorded to them thereby, as well as by the Peralta Academic Senate and Education Code.

The CCAP Agreement Exhibit shall specify which participating School District or Berkeley City College will be the employer of record for purpose of assignment monitoring and reporting to the county office of education.

This CCAP Agreement specifies the School District will assume reporting responsibilities pursuant to applicable federal teacher quality mandates.

Prior to teaching, faculty provided by the School District shall receive discipline-specific training and orientation from Berkeley City College regarding, but not limited to, course curriculum, assessment criteria, pedagogy, course philosophy, testing and grading procedures, record keeping, and other instructional responsibilities. Said training shall be approved by and provided by Berkeley City College.

Faculty provided by the School district will participate in professional development activities sponsored by Berkeley City College as required by the terms and condition of the contract and shall be encouraged to participate in ongoing collegial interaction to include, but not limited to, address course content, course delivery, assessment, evaluation, and/or research and development in the field.

Faculty performance shall be evaluated by Berkeley City College using the adopted evaluation process and standards of faculty of Berkeley City College, subject to the approval of PCCD.

R. PCCD to Select Instructors.

Course instructors will be faculty of Berkeley City College/PCCD who have interest in working with high school students and meet the minimum qualifications to provide instruction in a California community college (per Title 5 CCR Sections 53410 and 58060). The minimum qualifications shall be consistent with the requirements in other similar courses offered by PCCD and shall be published or otherwise listed by PCCD. During the Course's instructional activity, the instructor (and other academic employee, if any) shall have no other assigned duty.

Berkeley City College may select instructors from the School district personnel. School District personnel selected to be instructors remain employees of the School district, subject to the authority of the School district, but will also be subject to the authority of PCCD specifically with regard to their duties as instructors.

S. PCCD Shall Determine Instructor Requirements.

—Berkeley City College/PCCD shall select and determine the number of instructors, the ratio of instructors to students, and the subject areas of instruction.

Formatted: Body Text, Left, Indent: Left: 0.75", First line: 0", Tab stops: Not at 0" + 0.5" + 1" + 1.5" + 2" + 2.5" + 3" + 3.5" + 4" + 4.5" + 5" + 5.5" + 6" + 6.5"

T. Conduct of Instructors

- **Child Abuse and Neglect Reporting Act.** PCCD will comply with the Child Abuse and Neglect Reporting Act (CANRA) guidelines as Mandated Reporters to report suspicions of possible child abuse to the appropriate reporting agency as stated in California Penal Code § 11164 – 11174.
- **Staff Requirements.** PCCD will adhere to the following staff requirements and will provide School District with:
 - **Tuberculosis Screening.** Current documentation of negative TB Test (PPD) on file for each instructor working with students.
 - **Fingerprinting of Agents.** Current California Department of Justice (CDOJ) fingerprint clearance and FBI fingerprint clearance for each instructor working with students. PCCD shall further certify that it has received and reviewed fingerprint results for each instructor having contact with School District pupils under this Agreement.
 - **Drug-Free / Smoke Free Policy.** PCCD understands that School District does not permit drugs, alcohol, and/or smoking at any time in any buildings and/or grounds on School District property. PCCD agrees to require its instructors to adhere to this policy.

Formatted: Indent: Left: 1", Hanging: 0.25"

8. Liaison and Coordination of Responsibilities

Berkeley City College shall appoint an educational administrator, to be specified in the Exhibit to this CCAP Agreement, who will serve as point of contact to facilitate coordination and cooperation between Berkeley City College And the School District in conformity with PCCD policies and standards. Sec. 2 (c)(2). Among other things, the Berkeley City College educational administrator, and the School District educational administrator, shall collaborate to determine the process for timely receiving, investigating and remediating complaints of sexual misconduct or other conduct covered by Title IX of the Educational Amendments of 1972 alleged to have occurred in the CCAP program.

The School District shall appoint an educational administrator, to be specified in the Exhibit to the CCAP Agreement, who will serve as point of contact to facilitate coordination and cooperation between School District and Berkeley City College in conformity with the School District policies and standards. Sec. 2 (c)(2).

Berkeley City College will provide School District personnel with reasonable assistance, direction and instruction in how to fulfill their responsibilities under this CCAP Agreement, including conducting appropriate student assessment, outreach/recruitment activities and compliance with PCCD policy and Berkeley City College procedures and academic standards.

The School District shall provide personnel to perform clerical services and services associated with student outreach and recruitment activities, student assessment and college applications, the enrollment of eligible students and other related services as deemed necessary.

This CCAP Agreement requires an annual report as specified in the Exhibit, to the office of the Chancellor of the California Community Colleges by each participating Berkeley City College and School District on all the following information: Sec. 2 (t)(I)(A-D).

- The total number of high school students by school site enrolled in each partnership, aggregate by gender and ethnicity, and reported in compliance with all applicable state and federal privacy laws. Sec. 2 (t)(I)(A).
- The total number of community college courses by course category and type and by school site enrolled in by CCAP partnership participants. Sec.2 (t)(I)(B).

9. Apportionment

PCCD shall include the students enrolled in a CCAP Agreement course in its report of full-time equivalent students (FTES) for purposes of receiving state apportionment when the course(s) complies with current requirements for dual enrollment under applicable California law.

For purposes of allowances and apportionments from Section B of the State School Fund, a community college district conducting a closed course on a high school campus shall be credited with those units of full-time equivalent students attributable to the attendance of eligible high school students. Sec. 2 (o)(2).

PCCD shall not receive a state allowance or apportionment for an instructional activity for which School District has been, or shall be, paid an allowance or apportionment. Sec. 2 (r).

The attendance of a high school students at Berkeley City College as a special part-time or full-time student pursuant to this section is authorized attendance for which Berkeley City College shall be credited or reimbursed pursuant to Section 48802 or 76002, provided that no school district has received reimbursement for the same instructional activity. Sec.2 (s).

10. Program Improvement

Berkeley City College and the School District may annually conduct surveys of participating School District students, instructors, principals, and guidance counselors for the purpose of informing practice, making adjustments, and improving the quality of courses offered as part of this CCAP Agreement.

Formatted: Indent: Left: 0.5", Space Before: 0 pt

Formatted: Indent: Left: 0.5"

Formatted: Font: Bold

Formatted: Font: Bold

11. **Workers' Compensation**

School District shall be the employer for all of its personnel who perform services in connection herewith. School District shall be solely responsible for processing, investigating, defending, and paying all workers' compensation claims by their respective School District personnel made in connection with performing services and receiving instruction under this MOU or any related Course Agreement.

Formatted: Font: Bold

A. **Facilities**

If the course is held at the School District, the School District will provide adequate classroom space at its facilities, or other mutually agreed upon location, to conduct the Course and do so without charge to Berkeley City College/PCCD or any students. School District agrees to clean, maintain, and safeguard School District's premises, including space provided for Courses, including entries, hallways, and restroom facilities. School District warrants that its facilities are safe and compliant with all applicable building, fire, and safety codes. In the event of an emergency during the teaching of a Course, Berkeley City College/PCCD instructors will act in accordance with PCCD's policies, procedures and code of conduct and inform the principal of the applicable school ("School Principal") as soon as reasonably possible. If the Course is held on School District property, School District personnel shall be responsible for the safety of the students participating in the Courses.

Formatted: Font: +Body (Calibri)

Formatted: No underline

All Courses will be held at facilities which are clearly identified as being open to the general public at the time the Courses are offered. Pursuant to the provisions of California Penal Code Section 627.9 (d) in accordance with California Education Code Section 76002(a)(3), the School District's Board of Education will pass a resolution before Courses are held on high school property that exempts the campuses in the School District where Courses are being held pursuant to this MOU from the provisions of California Penal Code Section 627.2. The form of the resolution is attached hereto as Exhibit B. The exemption from this Section 627.2 may be limited by the resolution to the time immediately before, immediately after and during the time Courses are being held.

B. **Equipment**

Berkeley City College/PCCD understands and agrees that under State law, School District K-12 students cannot be assessed fees for equipment, materials and textbooks, as a condition ~~to~~of participation in educational experiences as a part of their public education. All equipment, textbooks and supplemental materials required for Courses will be provided free of charge to School District students. The Berkeley City College/PCCD instructor shall determine the type, make, and model of all equipment, books and materials to be used during each Course.

12. **Indemnification**

A. School District shall defend, hold harmless, and indemnify PCCD, its governing board, officers, administrators, agents, employees, independent contractors, subcontractors, consultants, and other representatives from and against any and all liabilities, claims, demands, costs, losses, damages, or expenses, including reasonable attorney fees and costs, including but not limited to consequential damages, death, sickness, or injury to any person(s) or damage to any property (collectively, "Claims"), from any cause whatsoever arising from or connected with: (1) the condition of School District premises or facilities and any injuries or damages resulting therefrom; (2) School District's failure to process, investigate, defend, or pay

any workers' compensation claims by School District personnel relating to, or in connection with, the provision of services under this MOU or any related Course Agreement; or (3) that arise out of or result from, acts or omissions of School District, its employees, agents, subcontractors, independent contractors, consultants, or other representatives, *provided however* that School District shall not be responsible for any portion of a Claim that results from the gross negligence or intentional misconduct of PCCD or its personnel, in which case indemnification shall be administered on a comparative fault basis.

- B. PCCD shall defend, hold harmless, and indemnify School District, their governing board, officers, administrators, agents, employees, independent contractors, subcontractors, consultants, and other representatives from and against any and all Claims from any cause whatsoever arising directly from or in connection with the performance by PCCD of its responsibilities hereunder that arise out of or result from, in whole or in part, the negligent, wrongful, or willful acts or omissions of PCCD, its employees, agents, subcontractors, independent contractors, consultants, or other representatives, *provided however* that PCCD shall not be responsible for any portion of a Claim that results from the gross negligence or intentional misconduct of School District or its personnel, in which case indemnification shall be administered on a comparative fault basis.
- C. This indemnity provision shall survive termination of this MOU or any related Course Agreement, and is in addition to any other rights or remedies that School District or PCCD may have under law and/or otherwise.

13. Insurance Requirements

- A. Each party shall obtain, pay for, and maintain in effect or self-insure during the life of this MOU, the following policies of insurance issued by an insurance company rated not less than "A-V" in Best Insurance Rating Guide and admitted to transact business in California: (1) commercial general liability (including contractual, products, and completed operations coverages, bodily injury, and property damage liability) with single combined limits not less than \$1,000,000 per occurrence and \$2,000,000 in the aggregate; (2) commercial automobile liability for "any auto" with combined single limits of liability not less than \$1,000,000 per occurrence; (3) professional liability (errors and omissions) with a limit of liability not less than \$1,000,000 per occurrence; and (4) workers' compensation insurance as required under state law.
- B. Each party's policy(ies) shall contain an endorsement naming the other party as an additional insured insofar as this MOU is concerned, and provide that written notice shall be given to the other party at least 30 days prior to cancellation or material change in the form of the policy or reduction in coverage. Each party shall furnish the other with a certificate of insurance containing the endorsements required under this section, and each party shall have the right to inspect the other party's original insurance policies upon request. Upon notification of receipt of a notice of cancellation, change, or reduction in a party's coverage, that party shall immediately file with the other party a certified copy of the required new or renewal policy and certificates for such policy.
- C. Nothing in this section concerning minimum insurance requirements shall reduce a party's liability or obligations under the indemnification provisions of this MOU.

D. The parties acknowledge that both parties are permissibly insured or self-insured under California law.

14. Discrimination and Harassment

Each party agrees it will not unlawfully discriminate, harass, or allow harassment against any employee or other person because of gender, sexual orientation, race, color, ancestry, religious creed, national origin, mental or physical disability (including HIV and AIDS), marital status, or age, and shall comply with all applicable laws pertaining to employment. The parties agree that all applicants and students participating in the Courses shall be selected without discrimination on account of race, color, religion, national origin, ancestry, disability, marital status, gender, sexual orientation, age, veteran status, military status, gender identity, medical condition (cancer related or genetic characteristic) as defined in section 12926 of the California Government Code, citizenship, or any other protected status, within the limits imposed by law or board policy.

15. Entire Agreement

This MOU and any related Course Agreements constitute the entire agreement between the parties with regard to the Courses and supersedes any prior or contemporaneous understanding or agreement. No party has been induced to enter into this MOU by, nor is any party relying on, any representation or promise outside those expressly set forth in this MOU and any related Course Agreement.

16. Modifications and Amendments

The provisions of this MOU may be modified only by mutual agreement of the parties reflected in an executed amendment to this MOU. No Course Agreement can modify the terms of this MOU, unless expressly indicated in such Course Agreement that it is the intent of the parties to deviate from this MOU and such modification shall apply only to the specific Course Agreement, ***provided however that notwithstanding the foregoing*** Sections 6, 7-8 and 10-12 hereof can only be modified by an amendment hereto and cannot be modified by a Course Agreement. No modification or amendment to this MOU shall be binding unless it is in writing and signed by the party against whom enforcement of the modification is sought. In the event of a conflict between a Course Agreement and this MOU, this MOU shall supersede and control.

17. Waiver

Unless otherwise precluded by the terms of this MOU, terms or conditions may be waived by the party entitled to the benefit of the term or condition, but no such waiver shall affect or impair the right of the waiving party to require observance, performance, or satisfaction of that term or condition as it applies on a subsequent occasion.

18. Assignment

Neither party may assign any rights or benefits or delegate any duty under this MOU without written consent of the other party. Any purported assignment without written consent shall be void.

19. Parties in Interest

Nothing in this MOU, whether express or implied, is intended to confer any rights or remedies under or by reason of this MOU on any person other than the parties to it and their respective successors and assigns, nor is anything in this MOU intended to relieve or discharge the obligation or liability of any third person to any party to this MOU, nor shall any provision give any third person any right to subrogation or action against any party to this MOU.

20. Severability

If any provision of this MOU is held by an arbitrator or court of competent jurisdiction to be invalid or unenforceable, the remainder of the MOU shall continue in full force and effect and shall in no way be impaired or invalidated.

21. Notices

Any notice under this MOU shall be in writing, and any written notice or other document shall be deemed to have been duly given on the date of personal service on the parties or on the second business day after mailing if the document is mailed by registered or certified mail, addressed to the parties at the addresses set forth below, or at the most recent address specified by the addressee through written notice under this provision. Failure to conform to the requirement that mailings be done by registered or certified mail shall not defeat the effectiveness of notice actually received by the addressee.

22. Authority to Enter Into MOU

Each party to this MOU represents and warrants that it has the full power and authority to enter into this MOU and to carry out the transactions contemplated by it and that it has taken all action necessary to authorize the execution, delivery, and performance of this MOU.

23. Status of the Parties

-Neither party is a partner, joint venture, co-principal, employer, or co-employer of the other or of an employee of the other party. Each party shall be solely responsible for paying all salaries, wages, benefits, and other compensation to which its respective employees or subcontractors may be entitled to receive in connection with performing services under this MOU and any related Course Agreement.

24. Retention and Audit of Records

-Each party shall maintain records pertaining to its performance of this MOU and related Course Agreements as may be required by federal and state law. Each party may review and obtain a copy of the other party's pertinent records subject to federal and state privacy statutes.

25. Governing Law and Venue

-This MOU will be governed by and construed in accordance with California law and venue of any action or proceeding in connection with this MOU shall be Alameda County, California.

26. Liaisons

The School District's Superintendent will serve as the liaison to Peralta ("School District Liaison") for any issues concerning this MOU. PCCD's Vice Chancellor of Educational Services will serve as PCCD's point of contact for any issues concerning this MOU ("PCCD Representative").

Formatted: Font: +Body (Calibri)

27. Counterparts

This MOU and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

28. **Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion**

The School District verifies that PCCD does not appear on the Excluded Parties List.
<https://www.sam.gov/portal/public/SAM>.

Formatted: Font: +Body (Calibri)

IN WITNESS WHEREOF, the parties hereto have caused this MOU to be executed and effective as of the Effective Date.

Albany Unified ~~High~~ School District

Peralta Community College District

 Val Williams
 Superintendent

 Jowel Laguerre, Ed.D
 Chancellor

Berkeley City College

 Rowena Tomaneng, Ed.D
 President

EXHIBIT A
COURSE AGREEMENT
College and Career Access Pathway Partnership Agreement
A Dual Enrollment Partnership Agreement

WHEREAS, the College and Career Access Pathway Partnership Agreement ("CCAP Agreement") is between Berkeley City college ("COLLEGE"), a college of Peralta Community College district ("PCCD"), 2050 Center Street, Berkeley, CA 94704 and Albany ~~Union High-Unified~~ School District ("SCHOOL DISTRICT") and

WHEREAS, the COLLEGE and the SCHOOL DISTRICT agree to record COLLEGE and SCHOOL DISTRICT specific components of the CCAP Agreement using the Exhibit for purposes of addressing mandated reporting requirements to include, but not limited to, the total number of high school students to be served and the total number of full-time equivalent students projected to be claimed by the community college district for those students; the scope, nature, time, location, and listing of community college courses to be offered; and criteria to assess the ability of pupils to benefit from those courses: and (Sec. 2 (c)(l))

WHEREAS, the CCAP Agreement Exhibit shall also be used to record protocol for information sharing in compliance with all applicable state and federal privacy laws, joint facilities use, and parental consent for high school pupils to enroll in community colleges courses; and (Sec. 2 (c)(l))

WHEREAS, participation in the CCAP Agreement is consistent with the core mission of the community colleges pursuant to Section 66010.4, and that pupils participating in a CCAP Agreement will not lead to enrollment displacement of otherwise eligible adults in the community college; (Sec.2 (k)(3))

NOW THEREFORE, PCCD, COLLEGE and SCHOOL DISTRICT agree as follows:

1. CCAP Agreement

- a. COLLEGE and SCHOOL DISTRICT shall ensure that two public (information and adoption) meetings are held in the review and approval of the CCAP Agreement Sec. 2 9b)
- b. COLLEGE shall file this CCAP Agreement with the office of the Chancellor of the California Community Colleges prior to the start of the partnership. Sec. 2(c)(3)
- c. COLLEGE and SCHOOL DISTRICT shall review and establish new or amended CCAP Agreement annually on or before spring 2019 and follow the protocols set forth in (a) and (b) of this section.
- d. PCCD, COLLEGE, and SCHOOL DISTRICT point of contact: Sec. 2 (c)(2).

Formatted: Font: +Body (Calibri)

Location	Name	Telephone	Email
PCCD	Tamika Brown Associate Vice Chancellor of Academic Affairs	510-587-7875	tmbrown@peralta.edu

Berkeley City College	Kuni Hay Vice President of Instruction	510-981-2933	khay@peralta.edu
Albany Unified School District	Val Williams Superintendent	510-558-3767	vwilliams@ausdk12.org

2. Student Selection

- a. Minimum School Day- The SCHOOL DISTRICT shall certify that it shall teach School District students participating as part of a CCAP Agreement no less than the number of instructional minutes required to complete a minimum school day pursuant to Education Code §§ 46141 and 46142. In all circumstances the COLLEGE shall claim allowable FTES for the enrollment of high school students in a CCAP Agreement community college course.
- b. SCHOOL DISTRICT shall select students consistent with the intent of AB 288 to include: high school students” who may not already be college bound or who are underrepresented in higher education with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, or helping high school pupils to achieve college and career readiness” and “underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate.” Sec. 1 (d) & 2 (a)
- c. COLLEGE and SCHOOL DISTRICT shall certify that participating students will have a signed parental consent form on file with the COLLEGE. Sec.2(C)(1).
- d. COLLEGE and SCHOOL DISTRICT shall certify that participating students may enroll in up to a maximum of 15 unit load per term, the units are part of an academic (educational) program identified as part of this CCAP Agreement and the units are part of an academic (educational) program designed to award students both a high school diploma and an associate degree or a certificate or credential. Sec. 2 (p)(1) – (3).
- e. COLLEGE and SCHOOL DISTRICT shall certify that they understand that the statewide number of full-time equivalent students claimed as a special admits cannot exceed ten (10) percent of the total number of full-time equivalent students claimed statewide. The statewide ten (10) percent full-time equivalent students cap on special admits includes both non-AB 288 and AB 288 students.

3. CCAP Agreement Educational Program(s) and Course(s)

- a. COLLEGE is responsible for all educational program(s) and course(s) offered as part of this CCAP Agreement whether the educational program(s) and course(s) are offered at the SCHOOL DISTRICT or the COLLEGE.

4. CCAP Agreement Program Year Fall 2018 and Spring 2019

Date of this Course Agreement: _____

Location where Course will be offered:	Fall 2018, AUHSD, Classroom M-2 Spring 2019, AUHSD, Classroom M-2
Course Name, course Number, Term	Fall 2018 (Course Number) EDU 1: Introduction to the Field of Education Spring 2019 (Course Number?) EDU 97: Field Studies
If this Course is being offered as part of a sequenced, pathway-aligned program, name the pathway :	Teacher Preparation Pipeline from AUHSD, Berkeley City College and California State University, East Bay
Days of Week and Time Course will be Offered (the Course must be open to the public):	Fall 2018 Tuesdays 2:00 – 5:00 pm Spring 2019 Tuesdays 2:00 – 5:00 pm
Dates Course will be offered (start and end dates):	Fall 2018 August 20 – December 14 Spring 2019 January 22 – May 18
Performance Objectives of the Course (to be determined by PCCD)	EDU1: Historical and sociological analysis of the educational system and careers in teaching: study of principles of effective instructional models with emphasis on student-centered and culturally relevant methods, research of resources for curriculum and instruction, and observation of teaching practices in local schools. EDU97: Supervised field experience in education: Strategies in teaching and/or tutoring in one of a variety of disciplines.
Number of educational hours of Course per week and number of weeks (Note: Courses may end before the end of the high school semester):	3 hours/week
PCCD units (credits) offered for Course:	3 units per class
Number of high school students to be served by Course	18-20
Max class size (including high school enrollees and general public enrollees):	35

Name of Instructor for Course:	Dr. Loretta Kane for both semesters
Name of the Instructor's supervisor who may be conducting on-site evaluations of the Instructor's performance:	Lisa Cook Dean of Liberal Arts & Social Sciences
Minimum Qualifications for Faculty Instructor	EDU 1 and EDU 97 Master's in education or the equivalent
If the Course has a pre-requisite, what is it and who will assess whether the students have satisfied it? By what date?	N/A
Date of School Board approval for facility to be open to the general public at the time the Course is offered:	March 13 and March 27, 2018
Required Course Materials, Equipment, Textbooks and Supplies. <i>(Provide description of all such items)</i>	Textbook: \$70 Reading package: \$30 Total of \$100 per student
Books and Instructional Materials (the total cost of books and instructional materials for school district students participating as part of this CCAP Agreement.	\$100 per student x 20 students = \$2,000

5. Mandated Annual State Reporting

- a. COLLEGE and SCHOOL DISTRICT shall ensure accurate and timely reporting of the total number of full-time equivalent students generated by CCAP partnership community college district participants.
- b. COLLEGE and SCHOOL DISTRICT shall report the annual total number of unduplicated high school student headcount by school site enrolled in each CCAP Agreement are aggregated by gender and ethnicity and reconciled on or before [REDACTED] and shall be reported annually in compliance with all applicable state and federal privacy laws. The PCCD shall annually report the student data to the office of the Chancellor of the California Community Colleges. Sec. 2 (t)(1)(A).
- c. COLLEGE and SCHOOL DISTRICT shall report the annual total number of community college courses by category and type and by school site enrolled in by this CCAP Agreement. Sec. 2 (t)(1)(B).
- d. COLLEGE and SCHOOL DISTRICT shall report the annual total number of the unduplicated high school student headcount and the percentage of successful course completions, by course category and type and by school site. Sec. 2 (t)(1)(c).
- e. COLLEGE and SCHOOL DISTRICT shall report the annual total number of full-time equivalent students generated by this CCAP Agreement. Sec. 2. (t)(1)(D).
- f. COLLEGE and SCHOOL DISTRICT shall ensure that the point of contact for each site establishes protocols for the collection and dissemination of participating student data each semester within 30 days of the end of the term.
- g. PCCD or COLLEGE will complete and submit the Apportionment Attendance Report (CCFS-320)

6. CCAP Agreement Data Match and Reporting

- a. COLLEGE and SCHOOL DISTRICT shall ensure operational protocols consistent with the collection of participating student data and the timely submission of the data.
- b. COLLEGE shall report all program and participating student data to the office of the Chancellor of the California Community Colleges.

7. Privacy of Student Records

- a. COLLEGE and SCHOOL DISTRICT understand and agree that education records of students enrolled in the CCAP course and personally identifiable information contained in those educational records are subject to the Family Educational Rights and Privacy Act (FERPA) 20 U.S.C. § 1232g; 34 C.F.R. Part 99, including the disclosure provisions of § 99.30 and state law as set forth in Education Code §§ 49064 and 49076.)
- b. Limitation on Use. COLLEGE and SCHOOL DISTRICT shall use each student education record that he or she may receive pursuant to this CCAP Agreement solely for a purpose(s) consistent with his or her authority to

access that information pursuant to Federal and State Law, as may be as applicable. (34 C.F.R. § 99.31, 34 C.F.R. § 99.34, and Education Code §49076.)

- c. Recordkeeping Requirements. COLLEGE and SCJOOL DISTRICT shall comply with the requirements governing maintenance of records of each request for access to and each disclosure of, student education records set forth under Title 34, Code of Federal Regulations § 99.32 and under Education Code § 49064 as applicable.
- d. Acknowledgement of Receipt of Notice of FERPA Regulations. By signature of its authorized representative or agent on the CCAP Agreement, COLLEGE and School DISTRICT hereby acknowledges that it has been provided with the notice required under 34 C.F.R. § 99.33 (d) that it is strictly prohibited from re-disclosing student education records to any other person or entity except as authorized by applicable law or regulation or by the parent or guardian's prior written consent.

Course Descriptions and Learning Outcomes for Education 1 (Introduction to the Field of Education) and Education 97 (Supervised Field Experience in Education)

Course Description: Education 1 (Introduction to the Field of Education) will allow you to analyze the American education system from a historical and sociological perspective, explore careers in teaching, and examine principles of effective instructional models with emphasis on student-centered and culturally relevant methods that address the academic needs of a multicultural and diverse population.

Student Learning Objectives: Upon completion of this course, students will be able to

1. describe history, tenets, practices, and major issues in education, including problems and issues in urban education today from a sociological and historical perspective,
2. model the rudiments of curriculum and lesson planning,
3. analyze models and methods of effective teaching especially in relation to the needs of a diverse student body.

COURSE DESCRIPTION: Education 97 (Supervised Field Experience in Education) will provide relevant experience to students considering the teaching profession. It is designed for student tutors in various disciplines to receive a) credit for their time as tutors, and b) guidance in teaching strategies.

STUDENT LEARNING OUTCOMES: By the end of this semester, you will be able to

1. Assess student needs related to learning in a specific discipline,
2. Describe and use effective strategies for working with students to increase learning,
3. Describe different learning styles and strategies for addressing each one,
4. Describe and apply student-centered learning strategies,
5. Develop and apply rudimentary lesson plans

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

1102 Q STREET, STE. 4550
SACRAMENTO, CA 95811-6549
(916) 445-8752
<http://www.cccco.edu>



**AB 288 (Dual Enrollment)
College and Career Access Pathways (CCAP)
Partnership Agreement Guidelines for Apportionment Eligibility
March 2016**

Community college districts may claim full-time equivalent student (FTES) and state apportionment for courses given through AB 288 (dual enrollment) College and Career Access Pathways (CCAP) Partnership Agreements provided that California Education Code (EC) and California Code of Regulations, Title 5 requirements are met as outlined in this document. Other regulations and/or statutes may apply, and other subject matters (e.g., facilities and student code of conduct) not related to state apportionment eligibility may also be covered in such partnership agreements.

These guidelines paraphrase applicable sections of Education Code and Title 5 and apply only to programs and/or courses conducted in an AB 288 CCAP Partnership Agreement with a California public school district. The following list of required elements should be used as a guide in the preparation of these agreements/contracts. Please also refer to Legal Opinion 16-02 (Dual Enrollment and AB 288) for legal guidance on some of these elements. **ATTACHMENT LINK 16-02**

Legal Authority, Adoption, and Terms

1. A participating community college district may enter into a CCAP partnership with a public school district partner that is governed by an AB 288 CCAP Partnership Agreement approved by the governing boards of both districts. EC § 76004(a)
2. The AB 288 CCAP Partnership Agreement shall be for the purpose of offering or expanding dual enrollment opportunities for students who may not already be college bound or who are underrepresented in higher education, with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, or helping high school pupils achieve college and career readiness. The community college district shall not provide physical education course opportunities to high school pupils participating in the AB 288 CCAP Partnership Agreement or any other course opportunities that do not assist in the attainment of at least one of these goals. EC §§ 76004(a) and 76004(d)
3. A community college district shall not enter into an AB 288 CCAP partnership with a school district within the service area of another community college district, except

where an agreement exists, or is established, between those community college districts authorizing that AB 288 CCAP partnership. EC §§ 76004(e) and 78032

4. Before adopting the AB 288 CCAP Partnership Agreement, the governing board of each district, at an open public meeting of that board, shall present the dual enrollment partnership agreement as an informational item. EC § 76004(b)
5. The governing board of each district, at a subsequent open public meeting of that board, shall take comments from the public and approve or disapprove the proposed AB 288 CCAP Partnership Agreement. A copy of the approved AB 288 CCAP Partnership Agreement shall be filed with the Chancellor's Office of the California Community Colleges. The Chancellor of the California Community Colleges may void any AB 288 CCAP Partnership Agreement it determines has not complied with the intent of the requirements of EC § 76004. (Note: Districts are advised to entitle the agreement/contract as "College and Career Access Pathways Partnership Agreement" to ensure that the district is triggering the legal rights under AB 288.) EC § 76004(b); 76004(c)(3)
6. The AB 288 CCAP Partnership Agreement shall outline the terms of the CCAP partnership and shall include, but not necessarily be limited to:
 - a. The total number of high school students to be served. EC § 76004(c)(1)
 - b. The total number of Full-Time Equivalent Student (FTES) projected to be claimed by the community college district. EC § 76004(c)(1)
 - c. The scope, nature, time, location and listing of community college courses to be offered. EC § 76004(c)(1)
 - d. The criteria to assess the ability of pupils to benefit from courses offered pursuant to an AB 288 CCAP Partnership Agreement. EC § 76004(c)(1)
 - e. The protocols for information sharing, in compliance with all applicable state and federal privacy laws, joint facilities use, and parental consent for high school pupils to enroll in community college courses. EC § 76004(c)(1)
 - f. The point of contact for the participating community college district and school district partner. EC § 76004(c)(2)
 - g. Specification of which participating district will be the employer of record for purposes of assignment monitoring and reporting to the county office of education. This specification does not abrogate the "employee of the [community college] district" provisions under Cal. Code Regs., tit. 5, §§

58050(a)(6), 58051(a)(1) and 58058 and as discussed under item 14 below. EC § 76004(m)(1)

- h. Specification of which participating district will assume reporting responsibilities pursuant to applicable federal teacher quality mandates. EC § 76004(m)(2)

Required AB 288 CCAP Partnership Agreement Certifications

7. The AB 288 CCAP Partnership Agreement shall include the following certifications:
 - a. That any community college instructor teaching a course on a high school campus has not been convicted of any sex offense as defined in ECS 87010, or any controlled substance offense as defined in ECS 87011. EC § 76004(h)
 - b. That any community college instructor teaching a course at the partnering high school campus has not displaced or resulted in the termination of an existing high school teacher teaching the same course on that high school campus. EC § 76004(i)
 - c. That a qualified high school teacher teaching a course offered for college credit at a high school campus has not displaced or resulted in the termination of an existing community college faculty member teaching the same course at the partnering community college campus. EC § 76004(j)
 - d. That a community college course offered for college credit at the partnering high school campus does not reduce access to the same course offered at the partnering community college campus. EC § 76004(k)(1)
 - e. That a community college course that is oversubscribed or has a waiting list shall not be offered in the AB 288 CCAP Partnership Agreement. EC § 76004(k)(2)
 - f. That participation in the AB 288 CCAP Partnership Agreement is consistent with the core mission of the community colleges pursuant to ECS 66010.4, and that pupils participating in the AB 288 CCAP Partnership Agreement will not lead to enrollment displacement of otherwise eligible adults in the community college. EC § 76004(k)(3)
 - g. That any remedial course taught by community college faculty (which includes a qualified high school teacher teaching a college course as an “employee” of the community college district pursuant to CCR, Title 5 Section 58058(b)) at a partnering high school campus shall be offered only to high school students who do not meet their grade level standard in math, English, or both based on an interim assessment in grade 10 or 11, as determined by the partnering school

district, and that the delivery of these remedial courses shall involve a collaborative effort between high school and community college faculty to deliver an innovative remediation course as an intervention in the student's junior or senior year to ensure the student is prepared for college-level work upon high school graduation. EC § 76004(n)

- h. That both the school district and the community college district partners comply with local collective bargaining agreements and all state and federal reporting requirements regarding the qualifications of the teacher or faculty member teaching an AB 288 CCAP Partnership Agreement course offered for high school credit. EC § 76004(l)

Permissive AB 288 CCAP Partnership Agreement Activities and Practices

- 8. As applicable, the AB 288 CCAP Partnership Agreement shall make reference to the following permissive activities and/or practices if put into effect by the agreement:
 - a. A community college district participating in a CCAP partnership may assign priority for enrollment and course registration to a pupil seeking to enroll in a community college course that is required for the pupil's CCAP partnership program that is equivalent to the priority assigned to a pupil attending a middle college high school as described in ECS 11300 and consistent with middle college high school provisions in EC § 76001(e).
 - b. A community college district may limit enrollment in a community college course solely to eligible high school students if the course is offered at a high school campus during the regular school day and the community college course is offered pursuant to the AB 288 CCAP Partnership Agreement. EC § 76004(o)
 - c. A community college district may allow a special part-time student participating in the AB 288 CCAP Partnership Agreement to enroll in up to a maximum of 15 units per term if all of the following circumstances are satisfied (EC § 76004(p)):
 - i. The units constitute no more than four community college courses per term.
 - ii. The units are part of an academic program that is part of a CCAP partnership agreement.
 - iii. The units are part of an academic program that is designed to award students both a high school diploma and an associate degree or a certificate or credential.

Student Fees

9. The AB 288 CCAP Partnership Agreement shall make reference to the following student fee prohibitions and exemptions:
 - a. High school pupils enrolled in courses offered through a CCAP agreement shall not be assessed or charged a fee prohibited by EC § 49011, including a fee charged to a pupil, or a pupil's parent or guardian, as a condition for course registration or for textbooks, supplies, materials, and equipment needed to participate in the course. EC §§ 49010 et seq.; 76004(f)
 - b. High school pupils enrolled in courses offered through the AB 288 CCAP Partnership Agreement and that are properly classified as having "special part-time student" status as described by EC § 76004(p) and item 8.c. above, shall be exempt from the following community college fee requirements [ECS 76004(q)]:
 - i. Student Representation Fee. EC § 76060.5
 - ii. Nonresident Tuition Fee. EC § 76140
 - iii. Transcript Fees. EC § 76223
 - iv. Course Enrollment Fees. EC § 76300
 - v. Apprenticeship Course Fees. EC § 76350
 - vi. Child Development Center Fees. EC § 79121

State Apportionment

10. The AB 288 CCAP Partnership Agreement shall make reference to the following state apportionment eligibility provisions:
 - a. A district shall not receive a state allowance or apportionment for an instructional activity for which the partnering district has been, or shall be, paid an allowance or apportionment. EC § 76004(r)
 - b. The attendance of a high school pupil at a community college as a special part-time or full-time student pursuant to a CCAP agreement is authorized attendance for which the community college district shall be credited or reimbursed pursuant to ECS 48802 or 76002, provided that no school district has received reimbursement for the same instructional activity. EC § 76004(s)

Reporting to the State Chancellor's Office

11. The AB 288 CCAP Partnership Agreement shall make reference to the following reporting requirement as prescribed by EC § 76004(t):
 - a. For each AB 288 CCAP Partnership Agreement entered into, the community college district, in conjunction with the partnering school district, shall report annually to the State Chancellor's Office all of the following information:
 - i. The total number of high school pupils by school site enrolled in each CCAP partnership, aggregated by gender and ethnicity, and reported in compliance with all applicable state and federal privacy laws.
 - ii. The total number of community college courses by course category and type and by school site enrolled in by CCAP partnership participants.
 - iii. The total number and percentage of successful course completions, by course category and type and by school site, of CCAP partnership participants.
 - iv. The total number of Full-Time Equivalent Student (FTES) generated by CCAP partnership participants.

Other AB 288 CCAP Partnership Agreement Requirements

12. The governing board of a community college district, prior to establishing a vocational or occupational training program (career technical education programs), shall conduct a job market study of the labor market area, and determine whether or not the results justify the proposed vocational education program. EC § 78015 et seq.
13. The AB 288 CCAP Partnership Agreement must state:
 - a. the responsibilities of each party, including a notation that if operated on-site by the school district, the college or community college district is responsible for the educational program(s) and/or course(s),
 - b. the procedures, terms and conditions relating to:
 - i. enrollment period,
 - ii. student fees, including as noted above under item 9,
 - iii. the number of class hours sufficient to meet the stated performance objectives (if applicable),
 - iv. supervision and evaluation of students,
 - v. withdrawal of students prior to completion of a course or program, and

- c. the terms and conditions relating to cancellation and termination of the AB 288 CCAP Agreement.
- 14. The college or community college district has documentation that instruction claimed for apportionment under the agreement/contract is under the immediate supervision and control of an employee of the district who has met the minimum qualifications for instruction in the discipline of the course in a California community college. Instructors need to provide the supervision and control necessary for the protection of the health and safety of students and may not have any other assigned duty during the instructional activity. As a general rule, faculty must be physically present in the classroom or lab or within line-of-sight of the students. Cal. Code Regs., tit. 5, §§ 58050, 58051, 58056, 58058
 - a. Where the instructor is not a paid employee of the community college district, the college or community college district has an additional written agreement/contract with each instructor requiring student attendance and FTES to be reported by the instructor as required by the college or community college district and stating that the college or community college district has the primary right to control and direct the instructional activities of the instructor. Cal. Code Regs., tit. 5, § 58058(b)
 - b. The college or community college district must demonstrate control and direction through such actions as providing the instructor an orientation, instructor's manual, course outlines, curriculum materials, testing and grading procedures, and any other materials and services it would provide to its hourly on-campus instructors.
- 15. The college or community college district lists minimum qualifications for instructors teaching agreement/ contract courses and instructor qualifications are consistent with requirements in other similar courses given by the college or community college district. Cal. Code Regs., tit. 5, § 53410
- 16. Unless as provided under EC § 76004(o) and 8.b. above, the course(s) included in the agreement must be held at facilities which are clearly identified as being open to the general public, noting that students may be required to meet course or program prerequisites. Cal. Code Regs., tit. 5, § 58051.5
 - a. Unless as provided under EC § 76004(o) and 8.b. above, enrollment in the course must be open to any person who has been admitted to the college and has met any applicable prerequisites. Cal. Code Regs., tit. 5, §§ 51006, 58106

- b. The district policy on open enrollment (Cal. Code Regs., tit. 5, § 55005) along with a description of the course and information about whether the course is offered for credit and is transferable must be published in the college catalogue, schedule of classes, and any addenda to the schedule of classes. Cal. Code Regs., tit. 5, § 51006
 - c. Degree and certificate programs must have been approved by the California Community Colleges Chancellor's Office and courses that make up the programs must be part of the approved programs, or the college must have received delegated authority to separately approve those courses locally. Cal. Code Regs., tit. 5, § 58050(a)(1)
- 17. Procedures are put into place by the college to ensure that faculty teaching different sections of the same course teach in a manner consistent with the approved outline of record for that course. Cal. Code Regs., tit. 5, § 55002, 58050(a)(5)
- 18. Permanent records of student attendance, grades and achievement will be maintained by the school district or college (as determined appropriate by the community college district). Records will be open for review at all times by college officials and submitted on a schedule developed by the community college district. Cal. Code Regs., tit. 5, § 55021; 55040; 58030
- 19. It is agreed that both the school district and community college district will insure that ancillary and support services are provided for students (e.g. Counseling and Guidance, Placement Assistance, Assessment, and Tutoring).
- 20. The community college district must certify that it does not receive full compensation for the direct education costs of the course(s) from any public or private agency, individual, or group. EC § 84752; Cal. Code Regs., tit. 5, § 58051.5
- 21. The community college district is responsible for obtaining certification from the school district verifying that the instructional activity to be conducted will not be fully funded by other sources. EC § 84752; Cal. Code Regs., tit. 5, § 58051.5
- 22. If the course(s) will be located outside the boundaries of the district, the district must comply with the requirements of Title 5, sections 55300 et seq., concerning approval by adjoining high school or community college districts and use of non-district facilities.
- 23. In all cases, standard FTES computation rules, support documentation, course section tabulations, and record retention requirements continue to apply, including as prescribed by Cal. Code Regs., tit. 5, §§ 58003.1 et seq. , 58020 et seq., 58030 and 59020 et seq..

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2018

**ITEM: RESOLUTION 2017-18-15: IN SUPPORT OF
SCHOOL SAFETY AND GUN CONTROL**

PREPARED BY: VALERIE WILLIAMS, SUPERINTENDENT

TYPE OF ITEM: REVIEW AND ACTION

PURPOSE: Approve Resolution 2017-18-15: In Support of School Safety and Gun Control

BACKGROUND INFORMATION/DETAILS:

In light of the most recent school shooting that took place on February 14, 2018 at Marjory Stoneman Douglas High School in Parkland, Florida, and the losses of life on school campuses across the nation due to school shootings, there is an increased interest in student-led civic engagement efforts and actions, including the idea of school walkouts. As an educational institution, we have a role to play in our democratic process, and our voices matter. I am recommending that the Board of Education of the Albany Unified School District join other districts across the nation in calling for immediate changes that will help ensure students are safer in their schools, classrooms, and communities.

STRATEGIC OBJECTIVES ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: Approve Resolution 2017-18-15: In Support of School Safety and Gun Control

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION 2017-18-15

In Support of School Safety and Gun Control

Whereas, the Albany Unified School District, shares the horror and dread felt as a result of the tragedy at Marjory Stoneman Douglas High School in Parkland, Florida; and

Whereas, our communities must bear witness to the school aged victims who are killed or injured in shootings each year; and

Whereas, the proliferation of guns and gun-related violence in the United States has continued for far too long; and

Whereas, the repeated occurrence of violent events in a variety of venues makes it clear that this is not merely a school security issue, but a community issue; and

Whereas, families and children in urban, rural, suburban, and every school location deserve the assurance and satisfaction of knowing that students are in a safe learning environment; and

Whereas, the United States Congress should allow the CDC to conduct research on gun violence.

Therefore, Be It Resolved That, the Albany Unified School District calls for immediate changes in our country that will help ensure students are safe in their schools, classrooms, and communities, including:

1. Supporting community improvement solutions such as wraparound services that provide sufficient access to those who need assistance, including schoolchildren;
2. Providing additional support in communities and schools for mental health and substance abuse treatment and counseling;
3. Enhancing and evaluating bullying-prevention programs, anti-gang initiatives, and positive behavior support programs;
4. Banning military-style assault weapons and high-capacity ammunition magazines or clips;
5. Requiring any individual purchasing a gun to pass a background check regardless of the location or nature of the sale;
6. Enforcing the National Instant Criminal Background Check System (NICS) Improvement Act of 2007, that expands persons included in the national background-check database to those with adjudicated mental health conditions, civil protection orders, arrest warrants, etc.;

7. Removing barriers that prohibit law enforcement from tracking the purchase and use of guns, including those used in crimes;
8. Requiring the national database on violence to include any incidents involving a gun or shooting;
9. Ensuring local school authorities retain the authority and discretion to use, equip, train, and deploy security officers in schools;
10. Ensuring that principals have adequate training to maintain a safe and secure school environment, with cooperation from and in partnership with local law enforcement.
11. Allow the Center for Disease Control (CDC) to conduct research on gun violence.

PASSED AND ADOPTED by the Governing Board of the Albany Unified School District on this **xxth** day of **[month]** 2018, by the following vote:

AYES:

NOES:

ABSTAIN:

Clerk of the Board of Trustees
 Albany Unified School District
 Alameda County, California

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2018

**ITEM: RESOLUTION 2017-18-16: CALLING FOR SUPPORT OF
AB 2808 (MURATSUCHI) TO INCREASE LOCAL CONTROL
FUNDING FOR CALIFORNIA'S PUBLIC SCHOOLS**

PREPARED BY: VALERIE WILLIAMS, SUPERINTENDENT

TYPE OF ITEM: REVIEW AND ACTION

PURPOSE: Approve Resolution 2017-18-16: Calling for Support of AB 2808 (Muratsuchi) to Increase Local Control Funding for California's Public Schools

BACKGROUND INFORMATION:

Existing law establishes a public school financing system that requires state funding for school districts to be calculated pursuant to a local control funding formula. Existing law requires funding pursuant to the local control funding formula to include, in addition to a base grant, supplemental and concentration grant add-ons that are based on the percentage of pupils who are English learners, foster youth, or eligible for free or reduced-priced meals. Existing law specifies that amount of the base grant in the 2013-14 fiscal year, as provided, and requires that amount to be adjusted for inflation in subsequent fiscal years.

For years and through various reports, California is ranked at or near the bottom in per pupil education funding. To mitigate this underfunding and provide a basic foundation for teaching and learning, the Albany community annually contributes \$7 million (15% of our total budget through two parcel taxes and donations) towards improving the educational opportunities provided to our young learners. Albany families are asked to contribute well over \$1,250 a year towards supporting our schools. Due to the needed additional funding for the California State Teachers Retirement System and the California Public Employees Retirement System, Albany, like all school districts in California, needs more funding from the State to continue to provide quality education for our students. More funding is also needed to increase the opportunities for our young learners to reach their fullest potential and positively shape the future of our community, our State, and across the Nation.

DETAILS:

This bill will would delete the provision specifying the amount of the base grant in the 2013-14 fiscal year and would instead specify new, higher amounts for the 2018-19 fiscal year, which would also increase the supplemental and concentration grant amounts and result in various other changes to funding calculations for purposes of local control funding formula.

The bill would specify that the 2018-2019 base grant be revised as follows:

- From \$6,845 to \$11,799 for average daily attendance in kindergarten and grades 1 to 3, inclusive
- From \$6,947 to \$11,975 for average daily attendance in grades 4 to 6, inclusive
- From \$7,154 to \$12,332 for average daily attendance in grades 7 and 8
- From \$8,289 to \$14,289 for average daily attendance in grades 9 to 12, inclusive

Resolution 2017-18-16 is calling for Support of AB 2808 (Muratsuchi) to Increase Local Control Funding for California's Public Schools.

STRATEGIC OBJECTIVES ADDRESSED:

Objective #1: *Assess and Increase Academic Success.* **Goal:** *We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child.* **Goal:** *We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*



Objective #3: *Communicate and Lead Together.* **Goal:** *All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: Approve Resolution 2017-18-16: Calling for Support of AB 2808 (Muratsuchi) to Increase Local Control Funding for California's Public Schools

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION 2017-18-16

**Resolution Calling for Support of AB 2808 (Muratsuchi) to
Increase Local Control Funding for California's Public Schools**

WHEREAS, California is the nation's most populous and wealthiest state and has the sixth largest economy in the world, and the largest Gross Domestic Product (GDP) of any state in the nation; and

WHEREAS, despite California's leadership in the global economy, the state falls in the nation's bottom quintile on nearly every measure of public K-12 school funding and school staffing; and

WHEREAS, California ranks 45th nationally in the percentage of taxable income spent on education, 41st in per-pupil funding, 45th in pupil-teacher ratios and 48th in pupil-staff ratios; and

WHEREAS, K-12 school funding has not substantially increased, on an inflation-adjusted basis, for more than a decade; and

WHEREAS, under the Local Control Funding Formula (LCFF), state funding for K-12 schools has only this year recently returned to levels predating the Great Recession of 2007; and

WHEREAS, the modest revenue increases since the implementation of the LCFF have been eroded by rapidly increasing costs for health care, pensions, special education, transportation and utilities; and

WHEREAS, 58 percent of California's public school students are eligible for free and reduced-price lunch — 13 percent above the national average — and 23 percent of California students are English learners, more than twice the national average; and

WHEREAS, California's investment in public schools is out of alignment with its wealth, its ambitions, its demographics and the demands of a 21st-century education; and

WHEREAS, California funds schools at roughly \$1,961 per student less than the national average, which translates to approximately \$3,462 per student when adjusted for California being a high-cost state; and

WHEREAS, California trails the average of the top 10 states by almost \$7,000 in per-pupil funding; and

WHEREAS, in order to prepare our students for participation in a democratic society and an increasingly competitive, technology-driven global economy, California must fund schools at a level sufficient to support student success; and

WHEREAS, if California is to close opportunity and achievement gaps and create a public school system that offers consistently high levels of education, the State must provide schools with the resources to meet the needs of their specific populations; and,

WHEREAS, the Governor's proposed 2018-19 budget would fully fund the LCFF and once that occurs there is not a mechanism to increase LCFF Targets; and,

WHEREAS, Assembly Member Al Muratsuchi has introduced AB 2808, which would increase LCFF base, supplemental and concentration grant funding to a level that is equal to or above the average of the top 10 states, as called for in State Constitution; and,

NOW, THEREFORE BE IT RESOLVED, that the governing board of the Albany Unified School District supports AB 2808 and urges the State Legislature to pass, and the Governor to sign, this critical legislation that would fund California public schools at a level that is equal to or above the average of the top 10 states.

THE FOREGOING RESOLUTION was adopted at a regular meeting of the Governing Board of the Albany Unified School District held this _____ day of _____, 2018, by the following vote:

AYES:

NOES:

ABSTAIN:

President Governing Board
Albany Unified School District
Alameda County, California

I, _____, Clerk of the Governing Board of the Albany Unified School District, County of Alameda, State of California, do hereby certify that the foregoing is a true copy of the resolution adopted by said Board at a regular meeting thereof, at the time and by the vote therein stated, which original resolution is on file in the office of said Board.

Clerk of the Board of Trustees
Albany Unified School District
Alameda County, California

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2018

**ITEM: RESOLUTION 2017-18-17: RESOLUTION CALLING
FOR FULL AND FAIR FUNDING OF CALIFORNIA'S
PUBLIC SCHOOLS**

PREPARED BY: VALERIE WILLIAMS, SUPERINTENDENT

TYPE OF ITEM: REVIEW AND ACTION

PURPOSE: Approve Resolution 2017-18-17: Resolution Calling for Full and Fair Funding of California's Public Schools

BACKGROUND INFORMATION/DETAILS:

Existing law establishes a public school financing system that requires state funding for school districts to be calculated pursuant to a local control funding formula. Existing law requires funding pursuant to the local control funding formula to include, in addition to a base grant, supplemental and concentration grant add-ons that are based on the percentage of pupils who are English learners, foster youth, or eligible for free or reduced-priced meals. Existing law specifies that amount of the base grant in the 2013-14 fiscal year, as provided, and requires that amount to be adjusted for inflation in subsequent fiscal years.

For years and through various reports, California is ranked at or near the bottom in per pupil education funding. To mitigate this underfunding and provide a basic foundation for teaching and learning, the Albany community annually contributes \$7 million (15% of our total budget through two parcel taxes and donations) towards improving the educational opportunities provided to our young learners. Albany families are asked to contribute well over \$1,250 a year towards supporting our schools. Due to the needed additional funding for the California State Teachers Retirement System and the California Public Employees Retirement System, Albany, like all school districts in California, needs more funding from the State to continue to provide quality education for our students. More funding is also needed to increase the opportunities for our young learners to reach their fullest potential and positively shape the future of our community, our State, and across the Nation.

Q: What do you mean by “Full and Fair Funding” for California Public Schools?

A: Full and Fair Funding is funding that provides the access, resources and supports needed to provide a high-quality education for all public school students. Our vision for education is one in which all students have the opportunity to graduate from high school with a meaningful diploma - one that means they are prepared for success in college, career and civic life. (CSBA)

Q: Doesn't California already spend more on public schools than other states?

A: California spends significantly less per pupil than almost every other state. California ranks 41st nationally in per-pupil funding at nearly \$2,000 per student below the national average and nearly \$7,000 per student below the average of the top 10 states. (CSBA)

Q: I thought the additional money for public schools provided by Governor Brown's Local Control Funding Formula (LCFF) fixed public education funding?

A: For most districts, LCFF simply restored funding to the pre-recession levels of 2007. It did little to close the funding gap between California and other states. Costs related to transportation, utilities, Special Education, and employee benefits have increased at a rate that is, in many cases, greater than the additional revenues from LCFF. (CSBA)

STRATEGIC OBJECTIVES ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: Approve Resolution 2017-18-17: Resolution Calling for Full and Fair Funding of California's Public Schools

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION 2017-18-17

Resolution Calling for Full and Fair Funding of California's Public Schools

WHEREAS, California has the sixth largest economy in the world, and the largest Gross Domestic Product (GDP) of any state in the nation; and

WHEREAS, despite California's leadership in the global economy, the state falls in the nation's bottom quintile on nearly every measure of public K-12 school funding and school staffing; and

WHEREAS, California ranks 45th nationally in the percentage of taxable income spent on education, 41st in per-pupil funding, 45th in pupil-teacher ratios and 48th in pupil-staff ratios; and

WHEREAS, K-12 school funding has not substantially increased, on an inflation-adjusted basis, for more than a decade; and

WHEREAS, under the Local Control Funding Formula (LCFF), state funding for K-12 schools has only this year recently returned to levels predating the Great Recession of 2007; and

WHEREAS, the modest revenue increases since the implementation of LCFF have been eroded by rapidly increasing costs for health care, pensions, transportation and utilities; and

WHEREAS, 58 percent of California's public school students are eligible for free and reduced-price lunch — 13 percent above the national average — and 23 percent of California students are English learners, more than twice the national average; and

WHEREAS, California's investment in public schools is out of alignment with its wealth, its ambitions, its demographics and the demands of a 21st-century education; and

WHEREAS, in 2007, a bipartisan group of California leaders commissioned a report titled *Getting Down to Facts*, which stated it would take an additional \$17 billion annually to meet the State Board of Education achievement targets for K-12 schools; and

WHEREAS, in 2016, a California School Boards Association (CSBA) report, *California's Challenge: Adequately Funding Education in the 21st Century*, updated the *Getting Down to Facts* data and determined that, adjusting for inflation, an additional \$22 billion to \$40 billion annually would be required to provide all public school students with access to a high-quality education; and

WHEREAS, California funds schools at roughly \$1,961 per student less than the national average, which translates to approximately \$3,462 per student when adjusted for California being a high-cost state; and

WHEREAS, California trails the average of the top 10 states by almost \$7,000 in per-pupil funding; and

WHEREAS, in *Robles-Wong v. State of California*, a group of plaintiffs led by CSBA argued that California's school funding system violated Article IX of the State Constitution by denying all students access to an education that prepares them for economic security and full participation in our democratic institutions; and

WHEREAS, the California Supreme Court declined to hear the case by a 4-3 margin, prompting Justice Goodwin H. Liu to write: "It is regrettable that this court, having recognized education as a fundamental right in a landmark decision 45 years ago [*Serrano v. Priest* (1971) 5 Cal.3d 584], should now decline to address the substantive meaning of that right."; and

WHEREAS, in order to prepare our students for participation in a democratic society and an increasingly competitive, technology-driven global economy, California must fund schools at a level sufficient to support student success; and

WHEREAS, despite its vast wealth, California has consistently underfunded public education while widening its scope, adding new requirements and raising standards without providing appropriate resources to prepare all students for college, career and civic life; and

WHEREAS, if California is to close opportunity and achievement gaps and create a public school system that offers consistently high levels of education, the State must provide schools with the resources to meet the needs of their specific populations;

NOW, THEREFORE BE IT RESOLVED, that the governing board of the Albany Unified School District urges the State Legislature to fund California public schools at the national average or higher by the year 2020, and at a level that is equal to or above the average of the top 10 states nationally by 2025 and to maintain, at a minimum, this level of funding until otherwise decreed.

PASSED AND ADOPTED by the Governing Board of the Albany Unified School District on this xxth day of [month] 2018, by the following vote:

AYES:

NOES:

ABSTAIN:

Clerk of the Board of Trustees
Albany Unified School District
Alameda County, California

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2018

ITEM: CONDUCT A PUBLIC HEARING TO RECEIVE SUNSHINE
NEGOTIATION PROPOSAL FROM ALBANY TEACHERS
ASSOCIATION (ATA)

PREPARED BY: CYNTHIA ATTIYEH

TYPE OF ITEM: REVIEW & ACTION

PURPOSE: The purpose of this item is for the Board to receive information on the Albany Teachers Association (ATA) sunshine proposal for the 2018-19 school year.

BACKGROUND INFORMATION The current contract remains in effect through June 30, 2019. The Articles below are being reopened for bargaining for the 2018-19 school year.

DETAILS: ATA has identified the following articles to sunshine:

- Article 11 – Wages and Salary, including related exhibits
- Article 18 – Class Size/Specialists Case Loads
- Article 28 – Working Conditions

KEY QUESTIONS/ANSWERS:

Q. What is a sunshine proposal?

A. Sunshine proposals are the first step in contract negotiations. It informs the negotiating teams as to the issues they can expect to see at the bargaining table.

Q. When will negotiations start?

A. The first meeting will be scheduled for some time in April 2018.

FINANCIAL INFORMATION:

Impact to be determined as negotiations proceed.

STRATEGIC GOALS ADDRESSED:



Objective #3: Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.

**RECOMMENDATION: CONDUCT A PUBLIC HEARING TO SUNSHINE
NEGOTIATION PROPOSAL FROM ALBANY TEACHERS ASSOCIATION**



ALBANY TEACHERS ASSOCIATION

**Albany Teacher's Association: Sunshining of Proposals
Spring 2018 (Negotiations for the 2018-19 School Year)**

Pursuant to Article 8, section 3547 of the Education Employment Relations Act (EERA), please consider this to be a formal opening of negotiations between the Albany Teacher's Association (ATA) and the Albany Unified School District. ATA, like the District, has a commitment to student success, fiscal responsibility, long term stability, and professionalism. In keeping with these principles, ATA is opening the following articles of the collective bargaining agreement for negotiations:

- Article 11 - Wages and Salary including related exhibits
- Article 18 - Class Size/ Specialists Case Loads
- Article 28- Working Conditions

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2018

ITEM: CONDUCT A PUBLIC HEARING TO SUNSHINE
NEGOTIATION PROPOSAL FROM ALBANY UNIFIED
SCHOOL DISTRICT

PREPARED BY: CYNTHIA ATTIYEH

TYPE OF ITEM: REVIEW & ACTION

PURPOSE: The purpose of this item is for the Board to receive information on the Albany Unified School District sunshine proposal for the Albany Teachers Association (ATA).

BACKGROUND INFORMATION: The current contract remains in effect through June 30, 2019. The Articles below are being reopened for bargaining for the 2018-19 school year.

DETAILS: Albany Unified School District has identified the following articles to sunshine:

- Article 11 – Wages and Salary Schedule Provisions
- Article 16 – Hours of Employment
- Article 18 – Class size/Specialist Case Loads
- Article 25 – Calendar
- Article 28 – Working Conditions

KEY QUESTIONS/ANSWERS:

Q. What is a sunshine proposal?

A. Sunshine proposals are the first step in contract negotiations. It informs the negotiating teams as to the issues they can expect to see at the bargaining table.

Q. When will negotiations start?

A. The first meeting will be scheduled for some time in April 2018.

FINANCIAL INFORMATION:

Impact to be determined as negotiations proceed.

STRATEGIC GOALS ADDRESSED:



Objective #3: Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.

RECOMMENDATION: Approve Negotiation Proposal From Albany Unified School District

Albany Unified School District: Negotiation Proposal

The District has an interest in exploring and discussing the following articles for collective bargaining with Albany Teachers Association (ATA) for the 2018-19 school year.

The District has identified the following articles for negotiations:

- Article 11 – Wages and Salary Schedule Provisions
- Article 16 – Hours of Employment
- Article 18 – Class Size/Specialist Case Loads
- Article 25 – Calendar
- Article 28 – Working Conditions

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of March 13, 2018

ITEM: 2017-2018 2ND INTERIM FINANCIAL REPORT

PREPARED BY: ALLAN GARDE, CHIEF BUSINESS OFFICIAL

TYPE OF ITEM: REVIEW AND ACTION

PURPOSE: To review the current financial status of the District and approve the positive certification for the 2017-2018 2nd Interim Report.

BACKGROUND INFORMATION: The 2nd Interim Financial Report is the second of two interim budget reports required by AB 1200, which was passed into law in 1991, and became effective on January 1, 1992. AB 1200 was enacted to establish a process of fiscal monitoring to ensure fiscal solvency for school districts and county offices. Districts are required by Education Code 42130 to submit a report on their financial status as of October 31 and January 31. The purpose of the report is to determine an appropriate certification to the State of California regarding the District's ability to meet its financial obligations for the current and two subsequent fiscal years. The Alameda County Office of Education is responsible for reviewing the report and the District's positive certification.

DETAILS: The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates in revenues driven by attendance, and updates any adjustments on Board priorities or spending. This report helps provide a basis for the following year's budget planning process. The 2018-2019 Adopted Budget will be presented in June and will incorporate any assumption changes from the Governor's Revised Budget Proposal from May.

KEY QUESTIONS/ANSWERS:

1. What are the possible types of certifications for the budget?
 - a. A **Positive Certification** means the District **WILL** be able to meet all of its financial obligations for the current and two subsequent years.
 - b. A **Qualified Certification** means the District **MAY NOT** be able to meet all of its financial obligations for the current and two subsequent years.
 - i. May result in additional oversight from the County Office of Education
 - c. A **Negative Certification** means the District **WILL NOT** be able to meet all of its financial obligations for the current and two subsequent years.
 - i. Additional measures from the County Office of Education and State may be required to ensure fiscal solvency and fiscal stability.
2. How can I stay current on budget information from the school district?
 - a. Our website is being updated and will soon have the ability to sign-up for news alerts for specific items of interest, including Budget reports and Budget Priorities.

FINANCIAL INFORMATION:**Albany Unified School District
2nd Interim Financial Report
Combined General Fund**

	2017-2018 2nd Interim Budget	2018-2019 Projected Budget	2019-2020 Projected Budget	2020-2021 Projected Budget
Revenues:				
LCFF Sources	\$29,920,558	\$31,090,964	\$31,851,278	\$32,748,739
Federal Revenues	\$1,034,766	\$1,014,753	\$975,166	\$975,166
Other State Revenues	\$6,460,175	\$6,279,025	\$5,247,005	\$5,247,005
Other Local Revenues	\$8,285,104	\$7,678,770	\$7,708,680	\$7,754,441
Other Financing Contributions	\$ (0)	\$0	\$0	\$0
Direct Support/Indirect Costs	\$172,380	\$172,380	\$172,380	\$172,380
Total Revenues	\$45,872,983	\$46,235,893	\$45,954,508	\$46,897,732
Expenditures:				
Certificated Salaries	\$21,011,898	\$21,014,596	\$21,201,516	\$21,583,115
Classified Salaries	\$5,757,065	\$5,772,593	\$5,818,575	\$5,865,017
Employee Benefits	\$13,600,785	\$14,457,481	\$15,120,319	\$15,788,767
Books and Supplies	\$1,761,272	\$1,622,272	\$1,622,272	\$1,622,272
Services, Other Operating Expenses	\$4,183,651	\$3,906,627	\$3,942,642	\$3,942,642
Capital Outlay	\$640,379	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0
Other Financing Uses	\$100,000	\$100,000	\$100,000	\$100,000
Total Expenditures	\$47,055,050	\$46,873,568	\$47,805,324	\$48,901,814
Net Surplus / (Shortfall)	\$(1,182,067)	\$(637,675)	\$(1,850,816)	\$(2,004,082)
Beginning Fund Balance	8,460,286	7,278,219	6,640,544	4,789,728
Ending Fund Balance	7,278,219	6,640,544	4,789,728	2,785,646
Componenets of Ending Fund Balance				
Reserve for Revolving & Stores	25,000	25,000	25,000	25,000
Reserve for Restricted Programs	448,770	319,093	315,172	336,590
Total Restricted Reserves	473,770	344,093	340,172	361,590
Total Savings Account - Reserves	6,804,449	6,296,451	4,449,556	2,424,056
Total Reserves Percentage	14.46%	13.43%	9.31%	4.96%

STRATEGIC GOALS ADDRESSED: This Board Item addresses**Objective #1:** Assess and Increase Academic Success.*Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.***Objective #2:** Support the Whole Child.*Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.***Objective #3:** Communicate and Lead Together.*Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: Approval of the 2017-2018 2nd Interim Financial Report with a Positive Certification
--

ALBANY UNIFIED SCHOOL DISTRICT

2017-2018

2nd Interim Financial Report



Board Meeting: March 13, 2018
1000 San Pablo Avenue
Albany, CA 94706
(Alameda County)

Website: www.ausdk12.org

2017-2018 Budget Reports: <https://goo.gl/nEuoTG>

Local Control Accountability Plan: <https://goo.gl/gl98bx>

TABLE OF CONTENTS

BOARD OF TRUSTEES ORGANIZATION
MISSION STATEMENT & STRATEGIC PLAN
ENROLLMENT AND ATTENDANCE HISTORY AND PROJECTIONS
BUDGET DEVELOPMENT ASSUMPTIONS
REVENUE PROJECTIONS
EXPENDITURE PROJECTIONS
BOARD RESERVE POLICY
UNRESTRICTED GENERAL FUND REVENUES
RESTRICTED GENERAL FUND REVENUES
COMBINED GENERAL FUND REVENUES
UNRESTRICTED GENERAL FUND EXPENDITURES
RESTRICTED GENERAL FUND EXPENDITURES
COMBINED GENERAL FUND EXPENDITURES
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - MULTI-YEAR PROJECTION
SUMMARY OF SPECIAL PROGRAM DISTRICT FUNDS
SUMMARY OF SPECIAL FACILITY DISTRICT FUNDS
ACRONYMS
STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) COMPLETE STATE FINANCIAL REPORT

ALBANY UNIFIED SCHOOL DISTRICT ALBANY, CALIFORNIA ORGANIZATION

BOARD OF TRUSTEES

MEMBER

Paul Black

Ross Stapleton-Gray

Charles Blanchard

Kim Trutane

Jacob Clark

POSITION

Member – President

Member – Vice President

Member

Member

Member

ADMINISTRATION

Valerie Williams
Superintendent of Schools

Allan Garde
Chief Business Official

Marie Williams
Director of Curriculum, Instruction, and Assessment

Cynthia Attiyeh
Director of Human Resources

Diane Marie
Director of Special Education

Albany Unified School District

Mission Statement & Strategic Plan

2017-2018

MISSION STATEMENT

The mission of AUSD is to provide excellence in public education, empowering all to achieve their fullest potential as productive citizens. AUSD is committed to creating comprehensive learning opportunities in a safe, supportive, and collaborative environment, addressing the individual needs of each student.

Board Approved on April 21, 2011

STRATEGIC PLAN



Objective One

– ASSESS AND INCREASE ACADEMIC SUCCESS

“We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment and academic growth so that all students will achieve their fullest potential.”



Objective Two

– SUPPORT THE WHOLE CHILD

“We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.”



Objective Three

– COMMUNICATE AND LEAD TOGETHER

“All stakeholders will collaborate and communicate about decisions that guide the sites and district.”

Enrollment and Attendance History and Projections

The most significant characteristic for determining District income is the calculation of the average number of students that are in school and in attendance on a daily basis. The State funds school districts based on the amount of students attending school each day, instead of the number of students actually enrolled in school each day. This average daily attendance or ADA is multiplied by the District's Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula income for the District. Funding is allocated based on the higher of the current year or prior year ADA.

ADA should not be confused with enrollment. The official annual enrollment count is taken in October for that school year and is used for staffing and facility needs.

The following is Albany Unified School District current projections on attendance and enrollment:

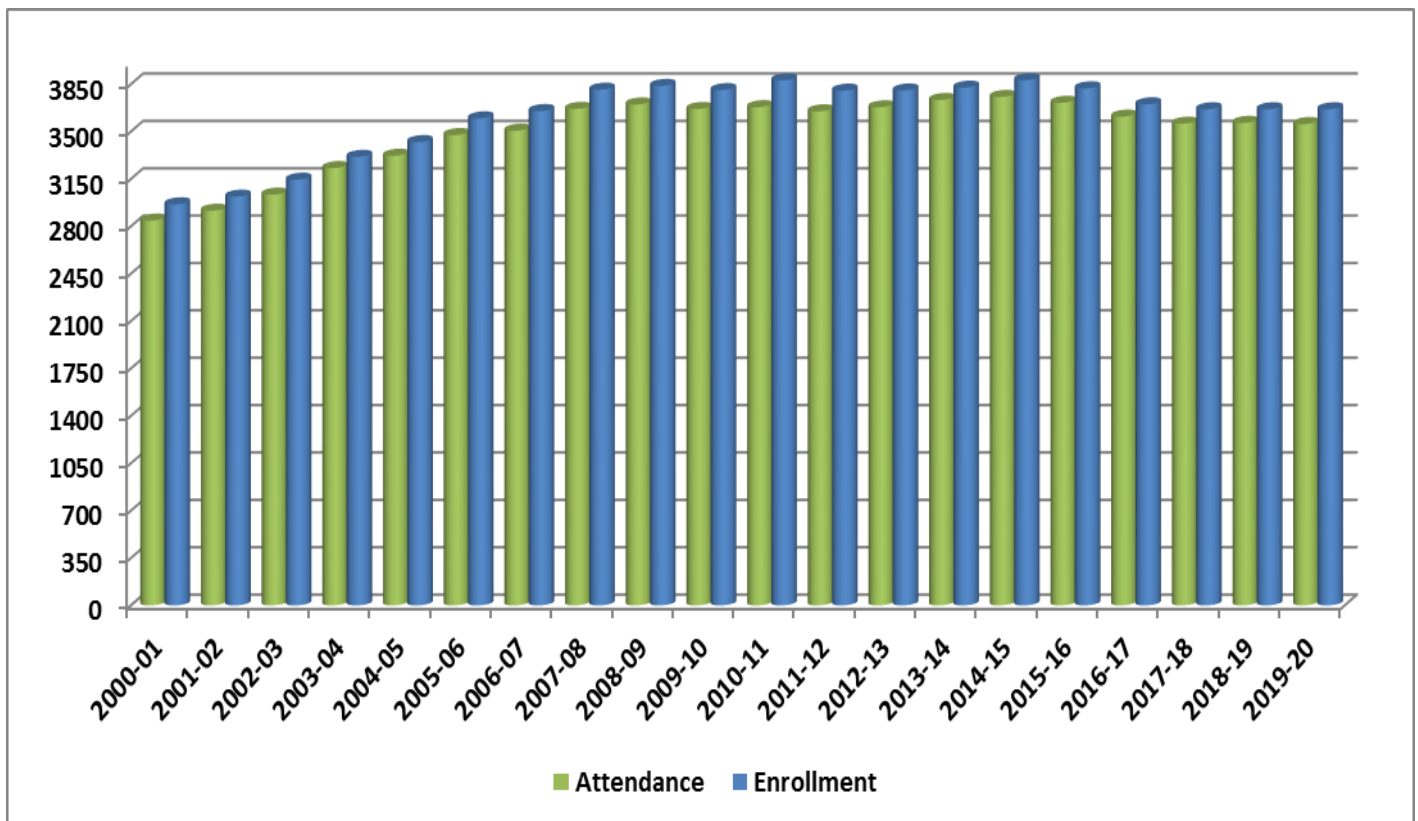
Attendance

- 2016-17 at 3,611
- 2017-18 at 3,558
- 2018-19 at 3,555
- 2019-20 at 3,555

Enrollment

- 2016-17 at 3,702
- 2017-18 at 3,658
- 2018-19 at 3,650
- 2019-20 at 3,650

Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part in projecting the District's income. Currently, even a 1% change in attendance rates would be a \$300,000 change in the District's projected revenues. Therefore, District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenues are in line with the District's budgeted or revised projections. Since the year 2000, the Albany Unified School District has averaged a 97% attendance rate compared to enrollment.



Budget Development Assumptions

A school district operates during the fiscal year of July 1 to June 30. In January, the District begins its planning for the following year's budget based upon the State's January Budget Proposal, enrollment projections, and facility constraints.

During the months of May and June each year, the District finalizes its budget for the coming year. In order to project the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into State and District formulas in order to determine the final budget for the next year. Two major determinates in the District's proposed budget are stakeholder engagement from the Local Control Accountability Plan process and the Governor's Revised Budget Proposal in May.

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. If the assumptions change, so too will the budget. As a consequence, the major assumptions have to be carefully considered in evaluating the accuracy of next year's income and expense.

With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report its budget for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15

The 1st Interim Report updates the current budget year based on: enrollment and staffing needs; step and column salary adjustments; health and welfare open enrollment and premium adjustments; and any revenue projections adjusted due to the State budget adoption occurring after the District budget adoption. Due to the timing of the Governor's Budget being released in January, the focus of the 1st Interim Report is to update the current year budget.

The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates in revenues driven by attendance, and updates any adjustments on Board priorities or spending. This report helps provide a basis for the following year's budget planning process.

The Unaudited Actuals Report provides pre-audited financial numbers for the fiscal year that just past. This report is not yet audited by an external auditor, which is why it is called an unaudited report. The external auditor reviews this report and conducts an audit of the financials to be reviewed and accepted by the Board in January, seven months after the fiscal year closure.

Revenue Projections

	2016-17	2017-18	2018-19	2019-20
Revenue	Audited Actuals	2 nd Interim Budget	Projected	Projected
Enrollment	3,702	3,658	3,650	3,650
Average Daily Attendance	3,611	3,553	3,555	3,555
Cost of Living Allowance (COLA)	0.00%	1.56%	2.51%	2.41%
LCFF – LCFF Control Funding Formula (Per Student)	\$8,106	\$8,304	\$8,764	\$8,978
LCFF State Gap Percentage	56.08%	43.19%	100.00%	100.00%
Accumulated LCFF State Gap Percentage Closure	87.19%	92.72%	100.00%	100.00%
LCFF – Unduplicated Count Percentage	29.40%	29.17%	29.81%	29.98%
Mandated Block Grant	K-8 \$28 9-12 \$56	K-8 \$31.10 9-12 \$59.71	K-8 \$31.10 9-12 \$59.71	K-8 \$31.10 9-12 \$59.71
Lottery – Unrestricted (Per ADA)	\$140	\$146	\$146	\$146
Lottery – Prop. 20 Instructional Materials (Per ADA)	\$41	\$48	\$48	\$48

Expenditure Projections

1. EMPLOYEE SALARY

STEP & COLUMN INCREASES AS A PERCENTAGE

	2016-17	2017-18	2018-19	2019-20
Bargaining Unit	Audited Actuals	2 nd Interim Budget	Projected	Projected
Certificated	2.15%	2.15%	2.15%	2.15%
Classified	1.00%	1.00%	1.00%	1.00%
Management / Confidential / Supervisors	0.25%	0.25%	0.25%	0.25%

PROJECTED COST OF A 1% SALARY INCREASE FOR THE GENERAL FUND

Albany Teachers Association (ATA) Bargaining Unit	\$212,784
California School Employees Association (CSEA) Bargaining Unit	\$ 32,704
Service Employees International Union (SEIU) Bargaining Unit	\$ 13,850
Certificated and Classified Management / Supervisors	\$ 33,593
Confidential / Unrepresented	\$ 17,545
Total Cost of 1%	\$310,476

2. AVERAGE TEACHER COSTS

For Budgeting purposes only - *Projected 2017-18 (184 days)*

\$76,674 – Average Teacher Salary

\$110,986 – Average Teacher Total Cost

Expenditure Projections - Continued

3. EMPLOYER RATES OF BENEFITS

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Benefit Rates	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	2 nd Interim Budget	Projected	Projected
STRS – State Teacher Retirement System	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%
PERS – Public Employee Retirement System	11.442%	11.771%	11.847%	13.888%	17.70%	20.00%	22.70%
Social Security	6.20%	Same	Same	Same	Same	Same	Same
Medicare	1.45%	Same	Same	Same	Same	Same	Same
SUI – State Unemployment Insurance	0.05%	Same	Same	Same	Same	Same	Same
Worker's Compensation	2.36%	2.38%	2.61%	3.66%	2.50%	Same	Same

4. GENERAL FUND STAFFING – FTE (Full-Time Equivalent) and Number of Persons for 2017-18

Certificated Staff (Classroom Teachers, Librarians, Psychologists)	230.90	249.00
Certificated Management (Superintendent, Directors, Principals)	14.00	14.00
Classified Staff (Clerical, Custodial, Maintenance)	98.50	127.00
Classified Management (CBO, Directors, Supervisors)	4.00	4.00
Confidential and Unrepresented (Specialists, Occupational Therapists)	13.20	14.00
Total FTE -	360.60	408.00

5. TOTAL DISTRICT CONTRIBUTION FOR HEALTH INSURANCE (Medical, Dental, Vision, Life)

Type	Employees	Retirees
Certificated	\$4,575,317	\$369,259
Classified	\$1,683,453	\$139,201
Total	\$6,258,770	\$508,460

6. TRANSFERS TO RESTRICTED PROGRAMS

	2016-17	2017-18	2018-19	2019-20
Special Education	\$4,265,235	\$4,718,936	\$5,079,775	\$5,469,481
Restricted Routine Maintenance	\$1,385,000	\$1,385,000	\$1,410,000	\$1,485,000
Backfill for Parcel Tax Programs	\$0	\$0	\$250,000	\$400,000

7. MULTI-YEAR PROJECTION CONSIDERATIONS

- STRS (State Teachers Retirement System) - 8.25% in 2013-14 to 19.10% in 2020-21.
- PERS (Public Employee Retirement System) - 11.442% in 2013-14 to 27.30% in 2024-25.
- There is current legislation to increase funding for education through amendments to the Local Control Funding Formula.
- Governor Brown and the Legislative Analysts' Office (LAO) actively warns the State of an impending economic downturn. However, for the upcoming Budget Year, the LAO anticipates substantial additional funding for education.
- The State is heavily dependent high-income earners and a healthy stock market. This results in both good and bad periods of volatility, which impacts Albany because the school district receives 80% of its revenues from the State.
- A Budget Priorities Process is required to ensure fiscal solvency, avoid a State takeover of the school district, and once completed will provide certainty over programs.

Board Reserve Policy

On April 7, 2015, the Board approved a policy to maintain a minimum 9% reserve level in our multiyear projections. The reason for this policy is to protect the school district, staff, and students from the fluctuations in California's economy and funding levels from the State.

The State has minimum required reserve levels for school districts based on average daily attendance levels which are noted below:

Reserves	
State Reserve Requirement	District ADA Range
The greater of 5% or \$65,000	0 to 300
The greater of 4% or \$65,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

The Government Finance Officers Association (GFOA) recommends a reserve level of 15-17%.

In order to maximize annual revenues in pursuit of our Strategic Plan to increase student success and support the whole child, the Board adopted a reserve policy of 9%. This reserve level ensures sufficient cash to cover payroll each month and allows time for discussion and community engagement to address fluctuations in the State's funding of our schools. This time is important to provide fiscal stability and ensure collaborative fundamental solutions are made.

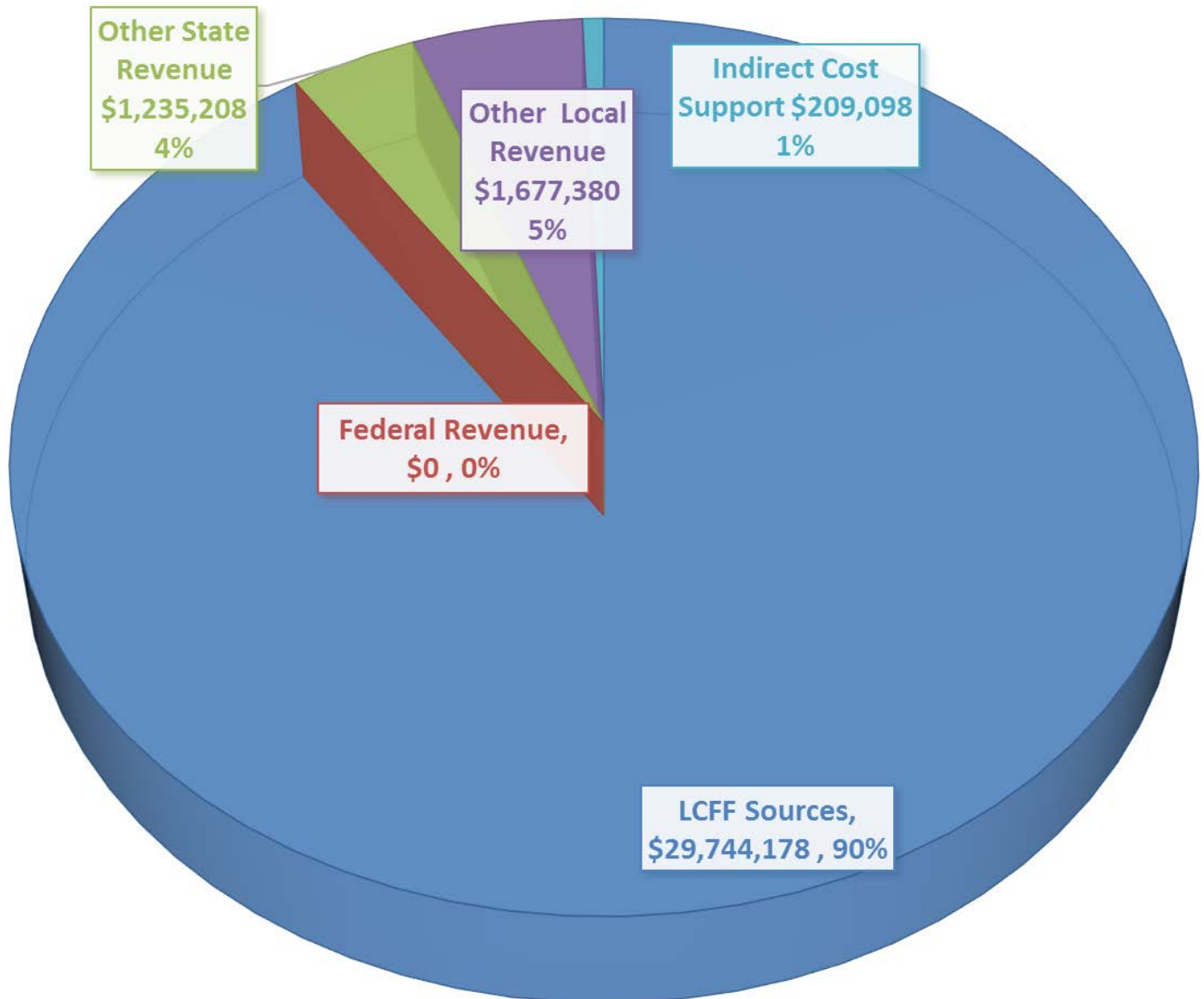
Timeline – When do we begin?



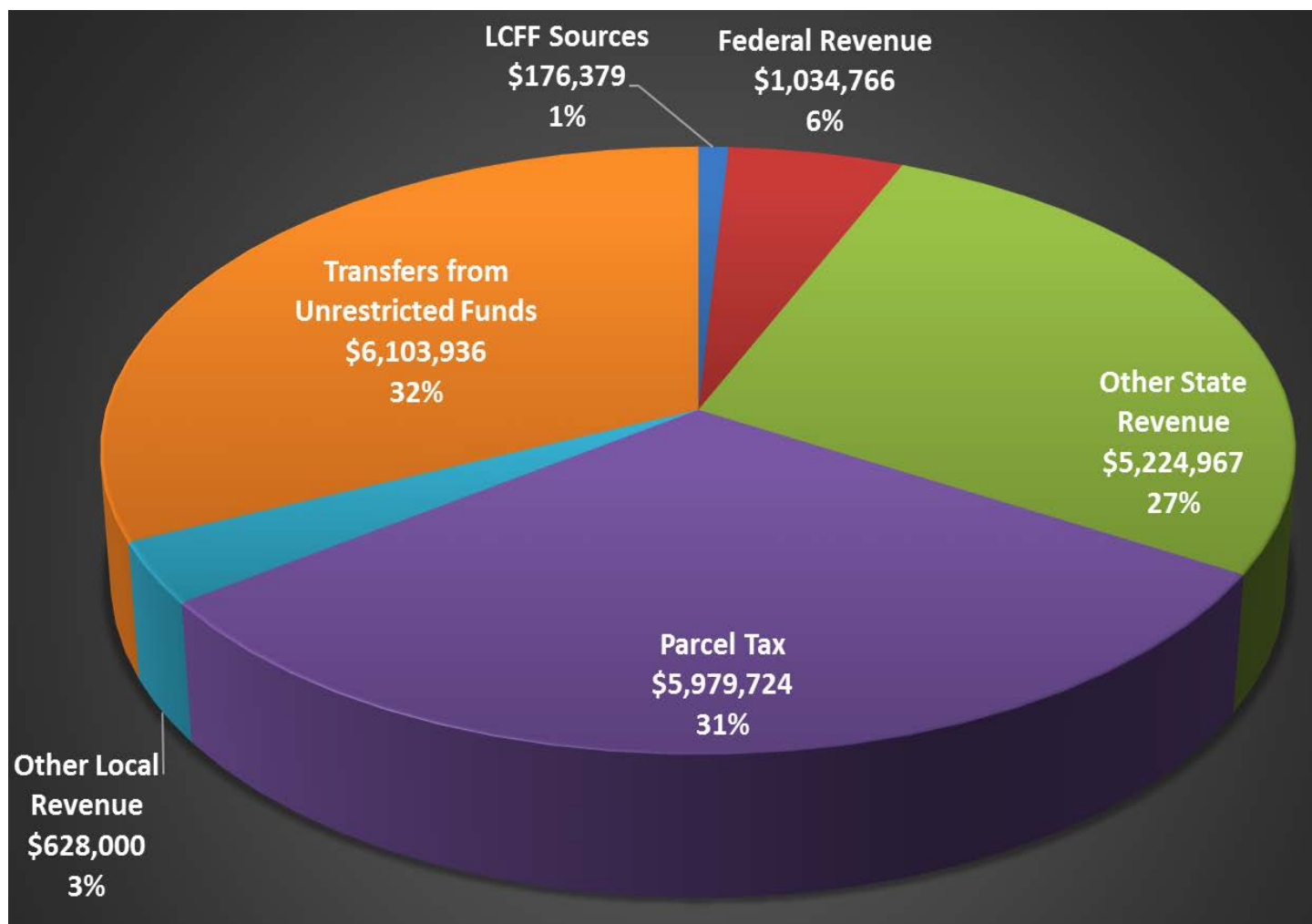
Unrestricted General Fund Revenues

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula, which yields funds based on a State-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year.

Unrestricted General Fund Revenues are what is used for the general operations of the school district. They can be used for any educational purpose and is the source of funding for mandated programs which are not self-supporting. For example, the next page notes \$6,103,936 on the Restricted General Fund Revenues chart to help support mandated programs such as: Special Education, Transportation, and Restricted Routine Maintenance.



Restricted General Fund Revenues



Restricted General Fund Revenues can only be expended for purposes determined by the grantor.

The two largest sources of revenues are State categorical income that must be spent for selected State-determined programs and two district parcel taxes which generate \$5,979,724 in revenue.

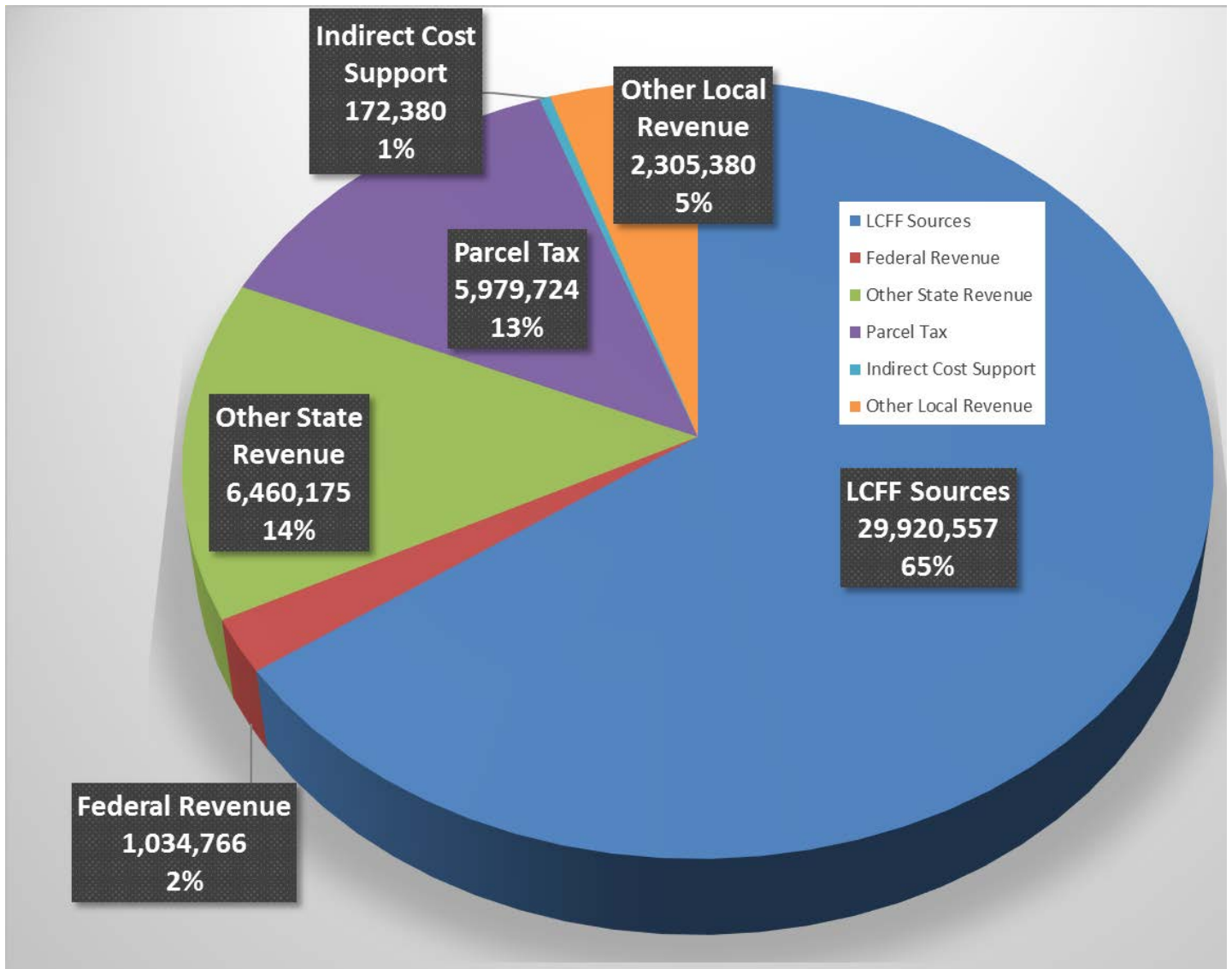
The largest categorical program is the approximately \$8.2 million Special Education program which is federally mandated to provide support services based on qualifying students Individualized Educational Plan (IEPs). This program only receives 40% of the funds needed from Federal and State sources. The remainder has to be supported from the Unrestricted General Fund.

Federal income is a small portion of the entire District income.

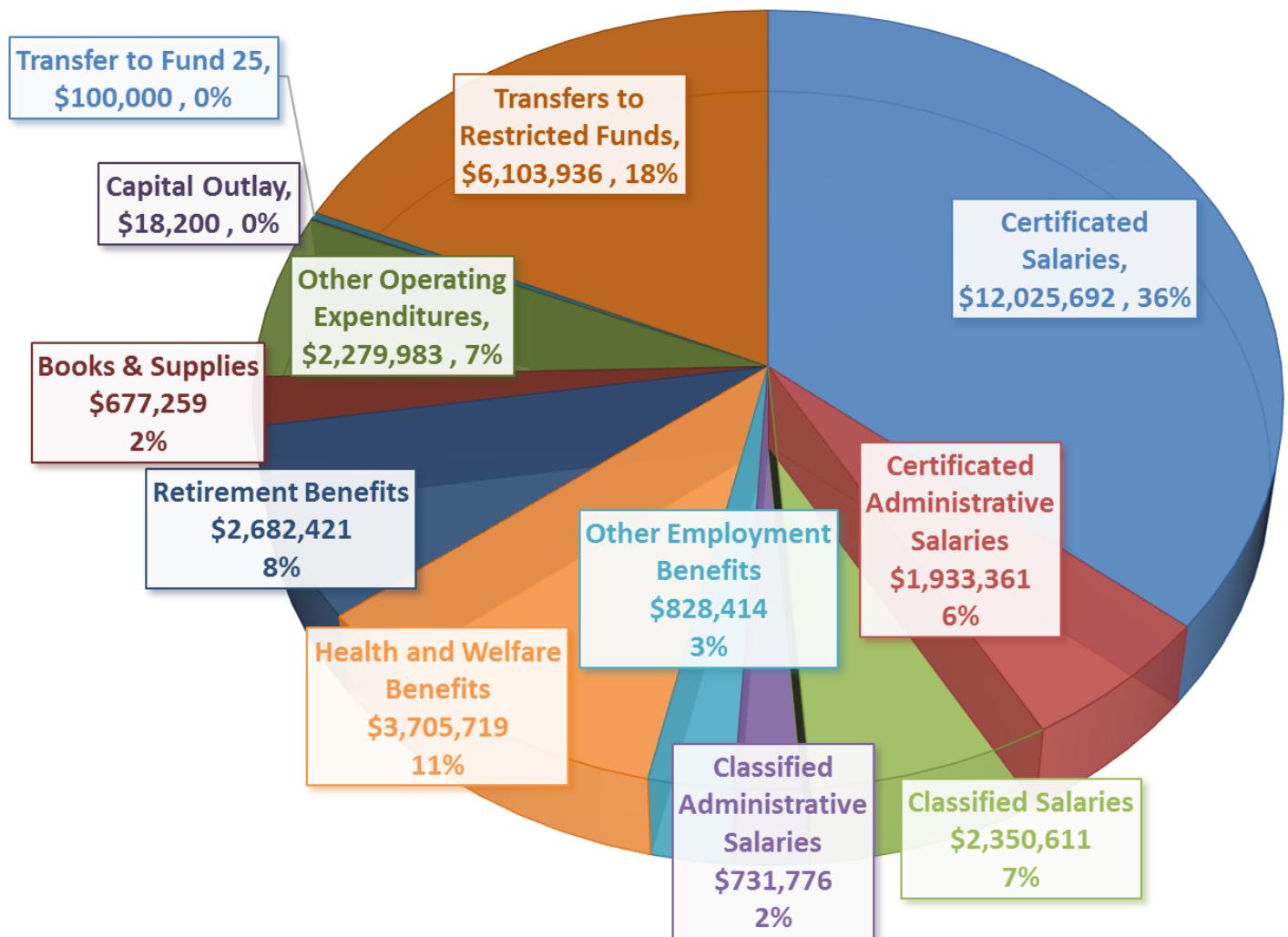
Other Financing Sources are contributions from the Unrestricted General Fund to meet the expenditure and program requirements of mandated programs. For example the 32% Transfers from Unrestricted Funds noted on the chart reflects the mandated programs which are not self-supporting, such as: Special Education, Transportation, and Restricted Routine Maintenance.

Combined General Fund Revenues

This is a pie chart of the Combined General Fund Revenues for the Albany Unified School District. As noted above: the existing parcel tax measures represent 13% of all the General Fund revenue received; just over 80% of General Fund revenue received is from the State; and Federal funds only represent 2% of total General Fund revenues.



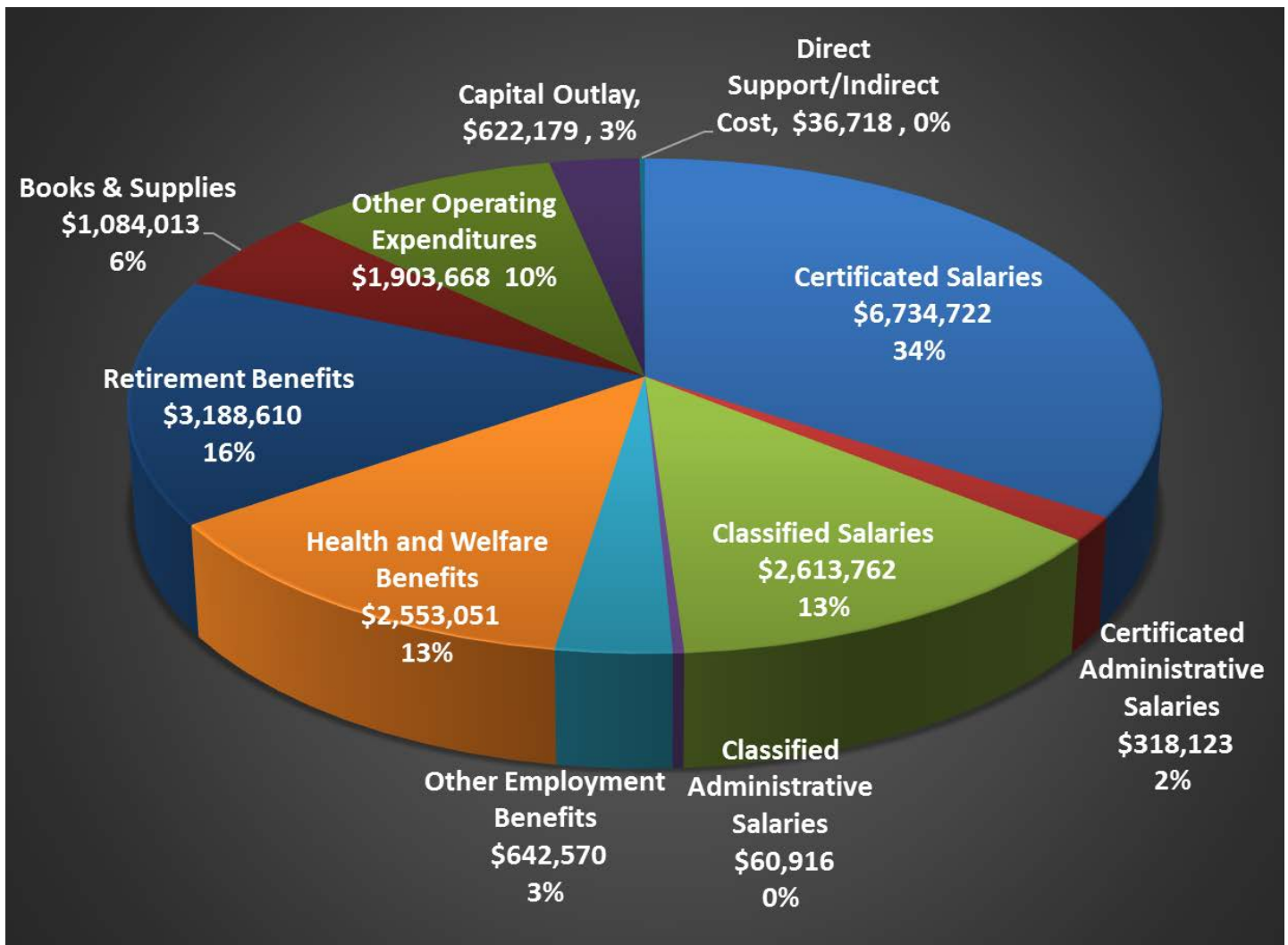
Unrestricted General Fund Expenditures



With education being a service-centered industry, people are required to carry out the needs and services of the District. As such, most of the expenditures of the District are committed to the salaries and benefits for employees of the District. It takes people to teach students, and in the Albany Unified School District, over 89% of the District's budgeted expenditures (Not incorporating the Transfers to Restricted Funds) are for the salaries and benefits of District employees.

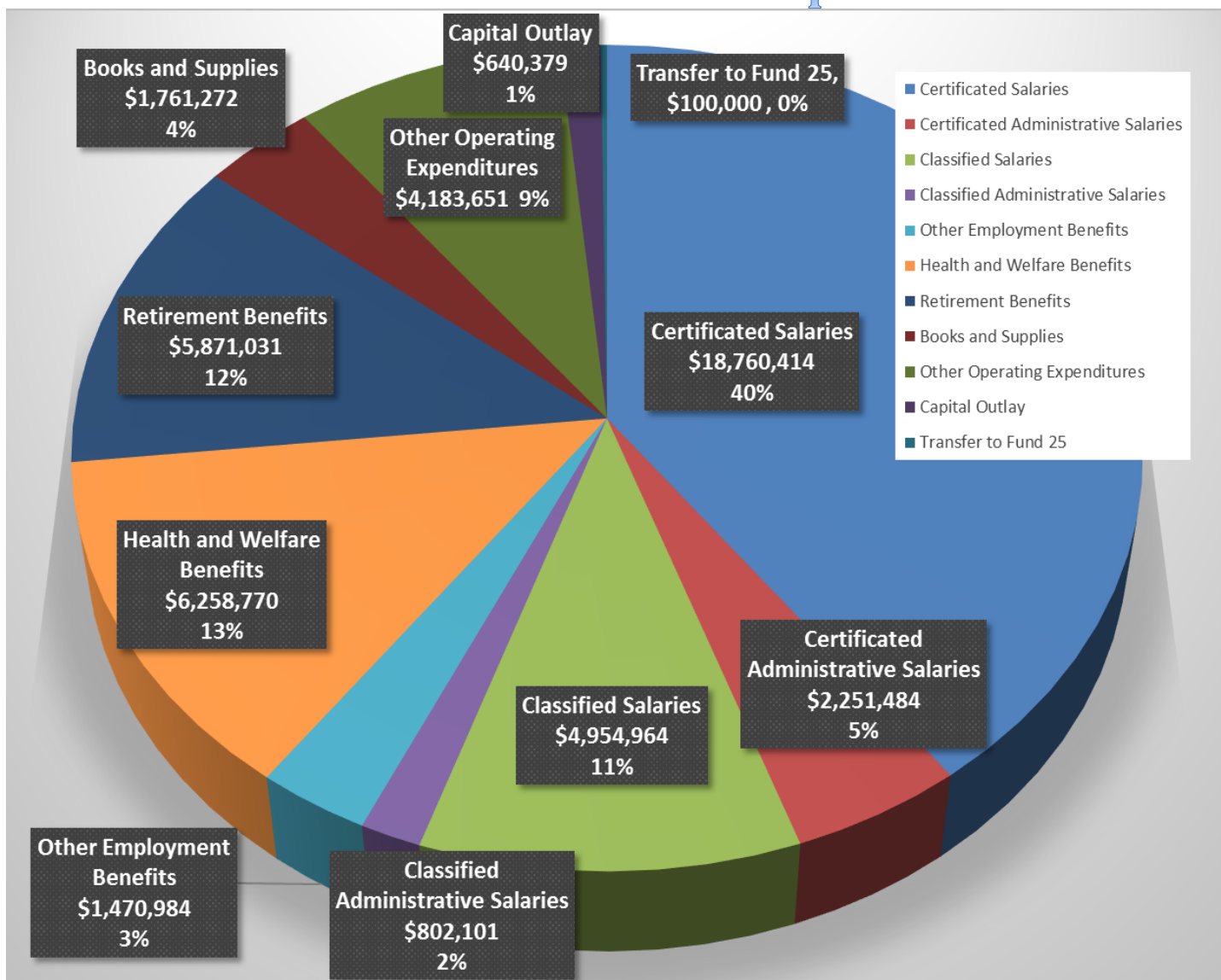
The Unrestricted General Fund also notes the portion of funding transferred to the Restricted General Fund to cover mandated programs.

Restricted General Fund Expenditures



Unlike the Unrestricted General Fund, salaries and benefits make up 82% of the Restricted General Fund Expenditures. This is because more of the funds are spent on supplemental services, such as supplemental materials, specific trainings and conferences, and contracted services.

Combined General Fund Expenditures



This is a pie chart of the Combined General Fund Expenditures for the Albany Unified School District.

Employee salaries are divided into three primary groups---certificated, classified and management.

- Certificated employees include teachers, counselors, librarians, psychologists, and others who provide services that require credentials from the State of California.
- Classified employees included all of the support personnel including secretaries, custodians, maintenance staff, and para-educators.
- Management employees include principals, assistant principals, directors, classified management, and the district superintendent.

The employee benefits of the District represent an additional 29% of the total payroll cost in the budget for expenses for retirement, Medicare, unemployment, workers compensation, and health and welfare insurance costs for current and retired employees.

Revenues, Expenditures and Changes in Fund Balance Multi-Year Projection Unrestricted General Fund

**Albany Unified School District
2017-2018 2nd Interim Budget
Unrestricted General Fund**

	2017-2018 2nd Interim Budget	2018-2019 Projected Budget	2019-2020 Projected Budget
Revenues:			
1 LCFF Sources	29,744,179	30,907,686	31,668,000
2 Federal Revenues	0	0	0
3 Other State Revenues	1,235,208	1,735,208	703,188
4 Other Local Revenues	1,677,380	1,475,426	1,475,426
5 Transfers In/Other Financing Sources	-	-	-
6 Direct Support/Indirect Costs	209,098	209,098	209,098
Total Revenues	\$32,865,865	\$34,327,418	\$34,055,712
Expenditures:			
1 Certificated Salaries	13,959,053	14,262,621	14,307,419
2 Classified Salaries	3,082,387	3,074,037	3,095,903
3 Employee Benefits	7,216,554	7,857,767	8,207,571
4 Books and Supplies	677,259	613,259	613,259
5 Services, Other Operating Expenses	2,279,983	2,187,959	2,223,974
6 Capital Outlay	18,200	0	0
7 Other Outgo	0	0	0
8 Transfers to Restricted Funds	6,103,936	6,739,775	7,354,481
Total Expenditures	\$33,437,372	\$34,835,417	\$35,902,606
Net Surplus / (Shortfall)	\$(571,507)	\$(507,998)	\$(1,846,895)
Beginning Fund Balance	\$7,400,956	\$6,829,449	\$6,321,451
Ending Fund Balance	\$6,829,449	\$6,321,451	\$4,474,556
Reserve for Revolving & Stores	25,000	25,000	25,000
Reserve for Economic Uncertainties	1,406,480	1,401,036	1,428,988
Total Savings Account - Reserves	6,804,449	6,296,451	4,449,556

Revenues, Expenditures and Changes in Fund Balance Multi-Year Projection Restricted General Fund

**Albany Unified School District
2017-2018 2nd Interim Budget
Restricted General Fund**

	2017-2018 2nd Interim Budget	2018-2019 Projected Change	2019-2020 Projected Budget
Revenues:			
1 LCFF Sources	176,379	183,278	183,278
2 Federal Revenues	1,034,766	1,014,753	975,166
3 Other State Revenues	5,224,967	4,543,817	4,543,817
4 Other Local Revenues	6,607,724	6,203,344	6,233,254
5 Transfers In/Other Financing Sources	0	0	0
6 Transfers From Unrestricted Funds	6,103,936	6,739,775	7,354,481
Total Revenues	\$19,147,772	\$18,684,967	\$19,289,996
Expenditures:			
1 Certificated Salaries	7,052,845	6,751,975	6,894,097
2 Classified Salaries	2,674,678	2,698,556	2,722,672
3 Employee Benefits	6,384,231	6,599,714	6,912,749
4 Books and Supplies	1,084,013	1,009,013	1,009,013
5 Services, Other Operating Expenses	1,903,668	1,718,668	1,718,668
6 Capital Outlay	622,179	0	0
7 Other Outgo	0	0	0
8 Direct Support/Indirect Costs	36,718	36,718	36,718
Total Expenditures	\$19,758,332	\$18,814,644	\$19,293,917
Net Surplus / (Shortfall)	\$(610,560)	\$(129,677)	\$(3,921)
Beginning Fund Balance	\$1,059,330	\$448,770	\$319,093
Ending Fund Balance	\$448,770	\$319,093	\$315,172

The Restricted General Fund contains the financial activity of programs restricted only to the intended use of the funds received. Some restricted programs include:

- Measure J and Measure LL Parcel Taxes
- Special Education
- Routine Maintenance
- Donations
- Federal grants (Title I, Title II, and Title III)

Revenues, Expenditures and Changes in Fund Balance Multi-Year Projection Combined General Fund

**Albany Unified School District
2nd Interim Financial Report
Combined General Fund**

Revenues:

	2017-2018 2nd Interim Budget	2018-2019 Projected Budget	2019-2020 Projected Budget
LCFF Sources	\$29,920,558	\$31,090,964	\$31,851,278
Federal Revenues	\$1,034,766	\$1,014,753	\$975,166
Other State Revenues	\$6,460,175	\$6,279,025	\$5,247,005
Other Local Revenues	\$8,285,104	\$7,678,770	\$7,708,680
Other Financing Contributions	\$(0)	\$0	\$0
Direct Support/Indirect Costs	\$172,380	\$172,380	\$172,380
Total Revenues	\$45,872,983	\$46,235,893	\$45,954,508

Expenditures:

Certificated Salaries	\$21,011,898	\$21,014,596	\$21,201,516
Classified Salaries	\$5,757,065	\$5,772,593	\$5,818,575
Employee Benefits	\$13,600,785	\$14,457,481	\$15,120,319
Books and Supplies	\$1,761,272	\$1,622,272	\$1,622,272
Services, Other Operating Expenses	\$4,183,651	\$3,906,627	\$3,942,642
Capital Outlay	\$640,379	\$0	\$0
Other Outgo	\$0	\$0	\$0
Other Financing Uses	\$100,000	\$100,000	\$100,000
Total Expenditures	\$47,055,050	\$46,873,568	\$47,805,324

Net Surplus / (Shortfall)

\$(1,182,067) \$(637,675) \$(1,850,816)

Beginning Fund Balance

8,460,286 7,278,219 6,640,544

Ending Fund Balance

7,278,219 6,640,544 4,789,728

Componenets of Ending Fund Balance

Reserve for Revolving & Stores	25,000	25,000	25,000
Reserve for Restricted Programs	448,770	319,093	315,172
Total Restricted Reserves	473,770	344,093	340,172

**Total Savings Account -
Reserves**

6,804,449 6,296,451 4,449,556

Total Reserves Percentage	14.46%	13.43%	9.31%
----------------------------------	---------------	---------------	--------------

Reserve Percentage is based on Total Expenditures

Summary of All Other District Funds

Special Program Funds

ALBANY UNIFIED SCHOOL DISTRICT BUDGET SUMMARY ALL OTHER FUNDS 2017-2018 2nd INTERIM FINANCIAL REPORT				
DESCRIPTION	SELPA Pass-Through Fund 10	Child Development Fund 12	Cafeteria Fund 13	Special Reserves Fund 17
REVENUES				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 4,549,848	\$ 80,000	\$ 292,500	\$ -
State Revenues	\$ 12,178,564	\$ 833,500	\$ 15,000	\$ -
Local Revenues	\$ -	\$ 1,512,118	\$ 782,000	\$ 9,500
Total Revenues	\$ 16,728,412	\$ 2,425,618	\$ 1,089,500	\$ 9,500
EXPENDITURES				
Certificated Salaries	\$ -	\$ 359,881	\$ -	\$ -
Classified Salaries	\$ -	\$ 934,153	\$ 476,251	\$ -
Employee Benefits	\$ -	\$ 758,902	\$ 275,632	\$ -
Books and Supplies	\$ -	\$ 41,346	\$ 374,000	\$ -
Other Operating Expenditures	\$ -	\$ 224,235	\$ (150,000)	\$ -
Capital Outlay	\$ -	\$ -	\$ 73,600	\$ -
Other Outgo	\$ 16,728,412	\$ -	\$ 53,165	\$ -
Direct Support & Indirect	\$ -	\$ 119,215		\$ -
Total Expenditures	\$ 16,728,412	\$ 2,437,732	\$ 1,102,648	\$ -
OTHER FINANCING SOURCES (USES)				
Transfers In from Other Funds	\$ -	\$ -	\$ -	
Transfers Out to Other Funds	\$ -	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)				
IN FUND BALANCE	\$ -	\$ (12,114)	\$ (13,148)	\$ 9,500
FUND BALANCE				
Budgeted Beginning Fund Balance	\$ -	\$ 81,370	\$ 105,908	\$ 764,862
Ending Fund Balance	\$ -	\$ 69,256	\$ 92,760	\$ 774,362
COMPONENTS OF FUND BALANCE				
Reserved Amounts	\$ -	\$ -		\$ 774,362
Legally Restricted	\$ -	\$ 21,819	\$ 92,760	\$ -
Undesignated Fund Balance	\$ -	\$ 47,437	\$ -	\$ -

SELPA PASS-THROUGH FUND 10

This fund accounts for the pass-through revenues and disbursements for the purpose of operating the North Region Special Education Local Plan Area (SELPA) Administrative Unit to the neighboring school districts of Alameda, Albany, Berkeley, Emery, and Piedmont Unified School Districts.

CHILD DEVELOPMENT FUND 12

This fund accounts for revenues and disbursements for the purpose of operating the Albany Children's Center which includes the preschool and after school programs.

CHILD NUTRITION SERVICES FUND 13

This fund accounts for revenues and disbursements for the purpose of operating the District Cafeteria Program.

SPECIAL RESERVE FUND 17

This fund may be used as a special reserve fund, unrelated to facilities. Currently, these funds are for Career-Technical Education programs.

Summary of All Other District Funds

Special Facility Funds

ALBANY UNIFIED SCHOOL DISTRICT BUDGET SUMMARY ALL OTHER FUNDS 2017-2018 2nd INTERIM FINANCIAL REPORT						
DESCRIPTION	Deferred Maintenance Fund 14	Building Fund 21 - 2008 Measure E	Building Fund 21 - 2016 Measure B	Building Fund 21 - 2016 Measure E	Capital Facilities Fund 25	Bond and Interest Redemption Fund 51
REVENUES						
LCFF Sources	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,300
Local Revenues	\$ 11,507	\$ 750	\$ 275,000	\$ 110,000	\$ 16,673	\$ 4,408,612
Total Revenues	\$ 261,507	\$ 750	\$ 275,000	\$ 110,000	\$ 16,673	\$ 4,454,912
EXPENDITURES						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ 8,800	\$ -	\$ -	\$ 41,000	\$ -	\$ -
Other Operating Expenditures	\$ 213,416	\$ 350	\$ 32,000	\$ 12,000	\$ 131,500	\$ -
Capital Outlay	\$ 12,481	\$ (8,862)	\$ 11,253,427	\$ 399,950	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,793,482
Direct Support & Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 234,697	\$ (8,512)	\$ 11,285,427	\$ 452,950	\$ 131,500	\$ 5,793,482
OTHER FINANCING SOURCES (USES)						
Transfers In from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Transfers Out to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
NET INCREASE (DECREASE)						
IN FUND BALANCE	\$ 26,810	\$ 9,262	\$ (11,010,427)	\$ (342,950)	\$ (14,827)	\$ (1,338,570)
FUND BALANCE						
Budgeted Beginning Fund Balance	\$ 4,653	\$ 219,864	\$ 23,393,945	\$ 8,794,717	\$ 14,827	\$ 5,432,254
Ending Fund Balance	\$ 31,463	\$ 229,126	\$ 12,383,518	\$ 8,451,767	\$ -	\$ 4,093,684
COMPONENTS OF FUND BALANCE						
Reserved Amounts	\$ 31,463	\$ -	\$ -	\$ -	\$ -	\$ -
Legally Restricted	\$ -	\$ 229,126	\$ 12,383,518	\$ 8,451,767	\$ -	\$ 4,093,684
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DEFERRED MAINTENANCE FUND 14

This fund accounts for Deferred Maintenance financial activity.

BUILDING FUND 21

This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

- 2008 Measure E Bond
- 2016 Measure B Bond
- 2016 Measure E Bond

CAPITAL FACILITIES ACCOUNT FUND 25

Fund established to account for the collection of developer fees and expenditures for capital facility projects related to growth.

BOND AND INTEREST REDEMPTION FUND 51

This fund is established to account for the tax collection and payment of voter-approved bonds.

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test

CBIS	Course-based Independent Study
CCC	California Community Colleges
CCEE	California Collaborative for Educational Excellence
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA	California County Superintendents Educational Services Association
CCSS	Common Core State Standards
CDE	California Department of Education
CEA	Current Expense of Education Unaudited Actuals
CELDT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CPR	California Performance Review
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA	California School Employees Association
CSET	California Subject Examination for Teachers
CSFG	Charter School Facility Grant
CSIS	California School Information Services
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
CTO	Compensatory Time Off
DAC	District Advisory Committee
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIS	Designated Instruction and Services
DMP	Deferred Maintenance Program
DOF	Department of Finance
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP	Education Audit Appeals Panel

EC	Education Code
EDGAR	Education Department General Administrative Regulation
EIA	Economic Impact Aid
EL	English Learner
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
EPA	Education Protection Account
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IASA	Improving America's Schools Act
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
JLBC	Joint Legislative Budget Committee
JPA	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund

LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LCI	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA	Local Educational Agency
LEP	Limited English Proficient
LPP	Lease Purchase Program
LRE	Least Restrictive Environment
MAA	Medi-Cal Administrative Activities
MEP	Migrant Education Program
MOU	Memorandum of Understanding
MSA	Minimum State Aid
MTSS	Multi-Tiered Systems of Support
MYP	Multiyear Projection
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
NCLB	No Child Left Behind
NPS/A	Nonpublic School/Agency
NSS	Necessary Small School or Necessary Small SELPA
OAL	Office of Administrative Law
OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
PARS	Public Agency Retirement Services
PCA	Project Cost Account
PEPRA	Public Employees' Pension Reform Act
PERB	Public Employment Relations Board
PI	Program Improvement
PKS	Particular Kinds of Services
PL	Public Law (federal law)
PL 81-874	Public Law 81-874 (Federal Impact Aid)
PMIA	Pooled Money Investment Account
PMIB	Pooled Money Investment Board
PPACA	Patient Protection and Affordable Care Act
PRSP	Pension Rate Stabilization Plan
PSAA	Public Schools Accountability Act
PTA	Parent Teachers Association

QCR	Quality Control Review
QEIA	Quality Education Investment Act
QRIS	Quality Rating and Improvement Systems
QSCB	Qualified School Construction Bonds
QZAB	Qualified Zone Academy Bond
RDA	Redevelopment Agency
REU	Reserve for Economic Uncertainties
RFA	Request for Application
ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTI	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFP	School Facility Program
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program

SLIBG	School and Library Improvement Block Grant
SMAA	School-Based Medi-Cal Administrative Activities
SSPI	State Superintendent of Public Instruction
SPSA	Single Plan for Student Achievement
SSI/SSP	Supplement Security Income/State Supplementary Payment
SST	Student Study Team; also Student Success Team
STAR	Standardized Testing and Reporting
STEM	Science, Technology, Engineering, and Mathematics
SWD	Students with Disabilities
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School
TIIG	Targeted Instructional Improvement Grant
TK	Transitional Kindergarten
TRANS	Tax and Revenue Anticipation Notes
UPP	Unduplicated Pupil Percentage

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2018

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Allan Garde

Telephone: 510-558-3751

Title: Chief Business Official

E-mail: agarde@ausdk12.org

Criteria and Standards Review Summary

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

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

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

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

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

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	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	29,723,690.00	29,698,650.00	14,595,698.12	29,744,178.00	45,528.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	675,000.00	1,226,208.00	522,756.26	1,235,208.00	9,000.00	0.7%
4) Other Local Revenue		8600-8799	1,341,058.00	1,549,645.00	825,644.05	1,677,380.00	127,735.00	8.2%
5) TOTAL, REVENUES			31,739,748.00	32,474,503.00	15,944,098.43	32,656,766.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,148,058.00	14,053,070.00	7,074,544.94	13,959,053.00	94,017.00	0.7%
2) Classified Salaries		2000-2999	3,111,154.00	3,012,926.00	1,778,393.81	3,082,387.00	(69,461.00)	-2.3%
3) Employee Benefits		3000-3999	7,646,823.00	7,209,135.00	4,046,512.83	7,216,554.00	(7,419.00)	-0.1%
4) Books and Supplies		4000-4999	720,080.00	693,329.00	339,456.73	677,259.00	16,070.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	2,042,738.00	2,208,786.00	1,172,988.18	2,279,983.00	(71,197.00)	-3.2%
6) Capital Outlay		6000-6999	31,000.00	18,200.00	18,161.84	18,200.00	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	(198,961.00)	(202,279.00)	0.00	(209,098.00)	6,819.00	-3.4%
9) TOTAL, EXPENDITURES			27,500,892.00	26,993,167.00	14,430,058.33	27,024,338.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,238,856.00	5,481,336.00	1,514,040.10	5,632,428.00		
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	100,000.00	(100,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,195,961.00)	(6,279,602.00)	0.00	(6,103,936.00)	175,666.00	-2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,195,961.00)	(6,279,602.00)	0.00	(6,203,936.00)		

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)			(1,957,105.00)	(798,266.00)	1,514,040.10	(571,508.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,400,956.00	7,400,956.00		7,400,956.00	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)			7,400,956.00	7,400,956.00		7,400,956.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,400,956.00	7,400,956.00		7,400,956.00		
2) Ending Balance, June 30 (E + F1e)			5,443,851.00	6,602,690.00		6,829,448.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,370,000.00	1,403,579.00		1,406,480.00		
Unassigned/Unappropriated Amount		9790	4,048,851.00	5,174,111.00		5,397,968.00		

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	15,903,328.00	15,496,669.00	9,107,053.00	15,525,160.00	28,491.00	0.2%
Education Protection Account State Aid - Current Year		8012	4,527,527.00	4,487,940.00	2,350,288.00	4,490,115.00	2,175.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	35,875.00	36,253.00	0.00	36,253.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	47.00	40.00	0.00	40.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,970,113.00	5,354,272.00	2,959,686.26	5,354,272.00	0.00	0.0%
Unsecured Roll Taxes		8042	322,364.00	342,671.00	218,220.73	342,671.00	0.00	0.0%
Prior Years' Taxes		8043	(55,772.00)	(48,665.00)	(10,530.74)	(48,665.00)	0.00	0.0%
Supplemental Taxes		8044	282,829.00	301,781.00	206,118.47	301,781.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,952,189.00	3,977,689.00	0.00	3,977,689.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	35,190.00	0.00	14,862.40	14,862.00	14,862.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,973,690.00	29,948,650.00	14,845,698.12	29,994,178.00	45,528.00	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(250,000.00)	(250,000.00)	(250,000.00)	(250,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			29,723,690.00	29,698,650.00	14,595,698.12	29,744,178.00	45,528.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	135,000.00	673,842.00	319,162.00	673,842.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	540,000.00	552,366.00	203,594.26	561,366.00	9,000.00	1.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			675,000.00	1,226,208.00	522,756.26	1,235,208.00	9,000.00	0.7%

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	19,461.84	20,000.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	150,000.00	180,000.00	132,385.90	200,000.00	20,000.00	11.1%
Interest		8660	60,000.00	90,000.00	24,076.72	105,000.00	15,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	273,785.00	280,426.00	0.00	280,426.00	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	795,000.00	855,000.00	464,622.47	855,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	62,273.00	144,219.00	185,097.12	216,954.00	72,735.00	50.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,341,058.00	1,549,645.00	825,644.05	1,677,380.00	127,735.00	8.2%
TOTAL, REVENUES			31,739,748.00	32,474,503.00	15,944,098.43	32,656,766.00	182,263.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	11,570,848.00	11,687,882.00	5,793,499.54	11,596,865.00	91,017.00	0.8%
Certificated Pupil Support Salaries		1200	129,243.00	104,821.00	52,409.70	104,821.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,036,766.00	1,955,166.00	1,077,802.21	1,933,361.00	21,805.00	1.1%
Other Certificated Salaries		1900	411,201.00	305,201.00	150,833.49	324,006.00	(18,805.00)	-6.2%
TOTAL, CERTIFICATED SALARIES			14,148,058.00	14,053,070.00	7,074,544.94	13,959,053.00	94,017.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	34,469.00	31,118.00	34,935.82	58,256.00	(27,138.00)	-87.2%
Classified Support Salaries		2200	823,829.00	758,079.00	462,513.80	795,079.00	(37,000.00)	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	809,951.00	771,776.00	452,950.61	731,776.00	40,000.00	5.2%
Clerical, Technical and Office Salaries		2400	1,095,313.00	1,104,361.00	620,416.41	1,141,861.00	(37,500.00)	-3.4%
Other Classified Salaries		2900	347,592.00	347,592.00	207,577.17	355,415.00	(7,823.00)	-2.3%
TOTAL, CLASSIFIED SALARIES			3,111,154.00	3,012,926.00	1,778,393.81	3,082,387.00	(69,461.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,028,591.00	1,978,432.00	994,261.52	1,979,419.00	(987.00)	0.0%
PERS		3201-3202	468,018.00	470,591.00	245,194.04	457,800.00	12,791.00	2.7%
OASDI/Medicare/Alternative		3301-3302	449,727.00	446,414.00	229,527.42	436,975.00	9,439.00	2.1%
Health and Welfare Benefits		3401-3402	3,835,219.00	3,642,719.00	1,893,590.51	3,705,719.00	(63,000.00)	-1.7%
Unemployment Insurance		3501-3502	8,684.00	8,681.00	4,437.81	8,683.00	(2.00)	0.0%
Workers' Compensation		3601-3602	464,131.00	371,853.00	132,270.72	343,013.00	28,840.00	7.8%
OPEB, Allocated		3701-3702	356,610.00	250,702.00	523,449.11	245,202.00	5,500.00	2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,843.00	39,743.00	23,781.70	39,743.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,646,823.00	7,209,135.00	4,046,512.83	7,216,554.00	(7,419.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,000.00	628.73	1,000.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	1,028.00	35.45	1,040.00	(12.00)	-1.2%
Materials and Supplies		4300	683,080.00	622,301.00	273,707.25	606,219.00	16,082.00	2.6%
Noncapitalized Equipment		4400	36,000.00	69,000.00	65,085.30	69,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			720,080.00	693,329.00	339,456.73	677,259.00	16,070.00	2.3%
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	33,121.00	21,721.00	16,417.04	26,057.00	(4,336.00)	-20.0%
Dues and Memberships		5300	25,000.00	25,000.00	21,437.73	25,000.00	0.00	0.0%
Insurance		5400-5450	260,000.00	260,000.00	130,807.00	260,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	703,000.00	728,000.00	361,666.37	728,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	136,600.00	177,400.00	106,064.42	266,274.00	(88,874.00)	-50.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	820,847.00	928,995.00	495,803.93	904,947.00	24,048.00	2.6%
Communications		5900	64,170.00	67,670.00	40,791.69	69,705.00	(2,035.00)	-3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,042,738.00	2,208,786.00	1,172,988.18	2,279,983.00	(71,197.00)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	31,000.00	18,200.00	18,161.84	18,200.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,000.00	18,200.00	18,161.84	18,200.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	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	(26,581.00)	(29,899.00)	0.00	(36,718.00)	6,819.00	-22.8%
Transfers of Indirect Costs - Interfund		7350	(172,380.00)	(172,380.00)	0.00	(172,380.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(198,961.00)	(202,279.00)	0.00	(209,098.00)	6,819.00	-3.4%
TOTAL, EXPENDITURES			27,500,892.00	26,993,167.00	14,430,058.33	27,024,338.00	(31,171.00)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	100,000.00	(100,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	100,000.00	(100,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(6,178,713.00)	(6,262,354.00)	0.00	(6,103,936.00)	158,418.00	-2.5%
Contributions from Restricted Revenues		8990	(17,248.00)	(17,248.00)	0.00	0.00	17,248.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(6,195,961.00)	(6,279,602.00)	0.00	(6,103,936.00)	175,666.00	-2.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(6,195,961.00)	(6,279,602.00)	0.00	(6,203,936.00)	75,666.00	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	164,306.00	176,379.00	59,599.00	176,379.00	0.00	0.0%
2) Federal Revenue		8100-8299	901,966.00	960,678.00	165,674.56	1,034,766.00	74,088.00	7.7%
3) Other State Revenue		8300-8599	4,435,795.00	5,135,709.00	2,118,401.62	5,224,967.00	89,258.00	1.7%
4) Other Local Revenue		8600-8799	6,132,831.00	6,664,909.00	3,366,827.66	6,607,724.00	(57,185.00)	-0.9%
5) TOTAL, REVENUES			11,634,898.00	12,937,675.00	5,710,502.84	13,043,836.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,810,056.00	7,134,929.00	3,619,983.47	7,052,845.00	82,084.00	1.2%
2) Classified Salaries		2000-2999	2,512,901.00	2,696,876.00	1,389,887.77	2,674,678.00	22,198.00	0.8%
3) Employee Benefits		3000-3999	6,377,690.00	6,376,547.00	2,439,297.68	6,384,231.00	(7,684.00)	-0.1%
4) Books and Supplies		4000-4999	688,477.00	1,050,950.00	492,745.54	1,084,013.00	(33,063.00)	-3.1%
5) Services and Other Operating Expenditures		5000-5999	1,731,979.00	1,882,432.00	916,136.57	1,903,668.00	(21,236.00)	-1.1%
6) Capital Outlay		6000-6999	0.00	621,179.00	273,659.03	622,179.00	(1,000.00)	-0.2%
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	26,581.00	29,899.00	0.00	36,718.00	(6,819.00)	-22.8%
9) TOTAL, EXPENDITURES			18,147,684.00	19,792,812.00	9,131,710.06	19,758,332.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,512,786.00)	(6,855,137.00)	(3,421,207.22)	(6,714,496.00)		
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	6,195,961.00	6,279,602.00	0.00	6,103,936.00	(175,666.00)	-2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,195,961.00	6,279,602.00	0.00	6,103,936.00		

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)			(316,825.00)	(575,535.00)	(3,421,207.22)	(610,560.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,059,329.57	1,059,330.00		1,059,330.00	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)			1,059,329.57	1,059,330.00		1,059,330.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,059,329.57	1,059,330.00		1,059,330.00		
2) Ending Balance, June 30 (E + F1e)			742,504.57	483,795.00		448,770.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	753,180.25	483,795.00		448,770.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(10,675.68)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	164,306.00	176,379.00	59,599.00	176,379.00	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			164,306.00	176,379.00	59,599.00	176,379.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	484,613.00	484,613.00	0.00	475,272.00	(9,341.00)	-1.9%
Special Education Discretionary Grants		8182	120,140.00	120,140.00	26,250.18	161,117.00	40,977.00	34.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	200,000.00	200,000.00	78,013.00	221,067.00	21,067.00	10.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	40,000.00	50,000.00	14,960.00	51,624.00	1,624.00	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)
Title III, Part A, Immigrant Education Program	4201	8290	6,500.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	50,713.00	50,713.00	31,101.00	70,474.00	19,761.00	39.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	55,212.00	15,350.38	55,212.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			901,966.00	960,678.00	165,674.56	1,034,766.00	74,088.00	7.7%
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	2,359,799.00	2,359,799.00	1,309,825.00	2,430,858.00	71,059.00	3.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	145,000.00	163,764.00	18,763.62	183,764.00	20,000.00	12.2%
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	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	681,150.00	681,150.00	681,150.00	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	1,930,996.00	1,930,996.00	108,663.00	1,929,195.00	(1,801.00)	-0.1%
TOTAL, OTHER STATE REVENUE			4,435,795.00	5,135,709.00	2,118,401.62	5,224,967.00	89,258.00	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	6,041,334.00	6,080,573.00	3,019,548.88	5,979,724.00	(100,849.00)	-1.7%
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	1,578.84	2,000.00	2,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	17,500.00	16,523.00	1,624.73	16,523.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	73,997.00	567,813.00	344,075.21	609,477.00	41,664.00	7.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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			6,132,831.00	6,664,909.00	3,366,827.66	6,607,724.00	(57,185.00)	-0.9%
TOTAL, REVENUES			11,634,898.00	12,937,675.00	5,710,502.84	13,043,836.00	106,161.00	0.8%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,720,138.00	4,867,288.00	2,399,521.03	4,785,204.00	82,084.00	1.7%
Certificated Pupil Support Salaries		1200	1,350,650.00	1,471,423.00	754,209.04	1,471,423.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	315,473.00	318,123.00	187,219.22	318,123.00	0.00	0.0%
Other Certificated Salaries		1900	423,795.00	478,095.00	279,034.18	478,095.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,810,056.00	7,134,929.00	3,619,983.47	7,052,845.00	82,084.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,493,120.00	1,511,193.00	730,149.63	1,470,624.00	40,569.00	2.7%
Classified Support Salaries		2200	402,727.00	532,104.00	297,572.05	532,104.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	71,481.00	60,916.00	45,609.29	60,916.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	300,058.00	324,604.00	178,347.93	341,104.00	(16,500.00)	-5.1%
Other Classified Salaries		2900	245,515.00	268,059.00	138,208.87	269,930.00	(1,871.00)	-0.7%
TOTAL, CLASSIFIED SALARIES			2,512,901.00	2,696,876.00	1,389,887.77	2,674,678.00	22,198.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,523,587.00	2,556,538.00	456,544.78	2,554,830.00	1,708.00	0.1%
PERS		3201-3202	486,384.00	503,604.00	253,572.99	496,407.00	7,197.00	1.4%
OASDI/Medicare/Alternative		3301-3302	345,382.00	352,169.00	180,422.66	349,795.00	2,374.00	0.7%
Health and Welfare Benefits		3401-3402	2,548,187.00	2,529,475.00	1,322,196.65	2,553,051.00	(23,576.00)	-0.9%
Unemployment Insurance		3501-3502	4,726.00	4,838.00	2,515.03	4,861.00	(23.00)	-0.5%
Workers' Compensation		3601-3602	245,295.00	245,878.00	125,829.47	246,256.00	(378.00)	-0.2%
OPEB, Allocated		3701-3702	183,582.00	140,847.00	77,307.57	137,373.00	3,474.00	2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	40,547.00	43,198.00	20,908.53	41,658.00	1,540.00	3.6%
TOTAL, EMPLOYEE BENEFITS			6,377,690.00	6,376,547.00	2,439,297.68	6,384,231.00	(7,684.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	327,300.00	282,900.00	118,550.58	259,809.00	23,091.00	8.2%
Books and Other Reference Materials		4200	0.00	1,534.00	3,580.72	4,210.00	(2,676.00)	-174.4%
Materials and Supplies		4300	323,677.00	698,723.00	360,337.43	747,201.00	(48,478.00)	-6.9%
Noncapitalized Equipment		4400	37,500.00	67,793.00	10,276.81	72,793.00	(5,000.00)	-7.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			688,477.00	1,050,950.00	492,745.54	1,084,013.00	(33,063.00)	-3.1%
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	43,000.00	31,000.00	34,231.74	44,862.00	(13,862.00)	-44.7%
Dues and Memberships		5300	19,103.00	19,192.00	20,881.00	20,192.00	(1,000.00)	-5.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	407,500.00	322,256.00	198,001.38	328,256.00	(6,000.00)	-1.9%
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	1,255,876.00	1,503,184.00	659,949.17	1,503,558.00	(374.00)	0.0%
Communications		5900	6,500.00	6,800.00	3,073.28	6,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,731,979.00	1,882,432.00	916,136.57	1,903,668.00	(21,236.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	580,479.00	230,479.00	580,479.00	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	40,700.00	43,180.03	41,700.00	(1,000.00)	-2.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	621,179.00	273,659.03	622,179.00	(1,000.00)	-0.2%
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	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	26,581.00	29,899.00	0.00	36,718.00	(6,819.00)	-22.8%
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			26,581.00	29,899.00	0.00	36,718.00	(6,819.00)	-22.8%
TOTAL, EXPENDITURES			18,147,684.00	19,792,812.00	9,131,710.06	19,758,332.00	34,480.00	0.2%

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%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	6,178,713.00	6,262,354.00	0.00	6,103,936.00	(158,418.00)	-2.5%
Contributions from Restricted Revenues		8990	17,248.00	17,248.00	0.00	0.00	(17,248.00)	-100.0%
(e) TOTAL, CONTRIBUTIONS			6,195,961.00	6,279,602.00	0.00	6,103,936.00	(175,666.00)	-2.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			6,195,961.00	6,279,602.00	0.00	6,103,936.00	175,666.00	-2.8%

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

111

01 61127 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	29,887,996.00	29,875,029.00	14,655,297.12	29,920,557.00	45,528.00	0.2%
2) Federal Revenue		8100-8299	901,966.00	960,678.00	165,674.56	1,034,766.00	74,088.00	7.7%
3) Other State Revenue		8300-8599	5,110,795.00	6,361,917.00	2,641,157.88	6,460,175.00	98,258.00	1.5%
4) Other Local Revenue		8600-8799	7,473,889.00	8,214,554.00	4,192,471.71	8,285,104.00	70,550.00	0.9%
5) TOTAL, REVENUES			43,374,646.00	45,412,178.00	21,654,601.27	45,700,602.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,958,114.00	21,187,999.00	10,694,528.41	21,011,898.00	176,101.00	0.8%
2) Classified Salaries		2000-2999	5,624,055.00	5,709,802.00	3,168,281.58	5,757,065.00	(47,263.00)	-0.8%
3) Employee Benefits		3000-3999	14,024,513.00	13,585,682.00	6,485,810.51	13,600,785.00	(15,103.00)	-0.1%
4) Books and Supplies		4000-4999	1,408,557.00	1,744,279.00	832,202.27	1,761,272.00	(16,993.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	3,774,717.00	4,091,218.00	2,089,124.75	4,183,651.00	(92,433.00)	-2.3%
6) Capital Outlay		6000-6999	31,000.00	639,379.00	291,820.87	640,379.00	(1,000.00)	-0.2%
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	(172,380.00)	(172,380.00)	0.00	(172,380.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			45,648,576.00	46,785,979.00	23,561,768.39	46,782,670.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,273,930.00)	(1,373,801.00)	(1,907,167.12)	(1,082,068.00)		
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	100,000.00	(100,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(100,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,273,930.00)	(1,373,801.00)	(1,907,167.12)	(1,182,068.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,460,285.57	8,460,286.00		8,460,286.00	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)			8,460,285.57	8,460,286.00		8,460,286.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,460,285.57	8,460,286.00		8,460,286.00		
2) Ending Balance, June 30 (E + F1e)			6,186,355.57	7,086,485.00		7,278,218.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	753,180.25	483,795.00		448,770.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,370,000.00	1,403,579.00		1,406,480.00		
Unassigned/Unappropriated Amount		9790	4,038,175.32	5,174,111.00		5,397,968.00		

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	15,903,328.00	15,496,669.00	9,107,053.00	15,525,160.00	28,491.00	0.2%
Education Protection Account State Aid - Current Year		8012	4,527,527.00	4,487,940.00	2,350,288.00	4,490,115.00	2,175.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	35,875.00	36,253.00	0.00	36,253.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	47.00	40.00	0.00	40.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,970,113.00	5,354,272.00	2,959,686.26	5,354,272.00	0.00	0.0%
Unsecured Roll Taxes		8042	322,364.00	342,671.00	218,220.73	342,671.00	0.00	0.0%
Prior Years' Taxes		8043	(55,772.00)	(48,665.00)	(10,530.74)	(48,665.00)	0.00	0.0%
Supplemental Taxes		8044	282,829.00	301,781.00	206,118.47	301,781.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,952,189.00	3,977,689.00	0.00	3,977,689.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	35,190.00	0.00	14,862.40	14,862.00	14,862.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,973,690.00	29,948,650.00	14,845,698.12	29,994,178.00	45,528.00	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(250,000.00)	(250,000.00)	(250,000.00)	(250,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	164,306.00	176,379.00	59,599.00	176,379.00	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			29,887,996.00	29,875,029.00	14,655,297.12	29,920,557.00	45,528.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	484,613.00	484,613.00	0.00	475,272.00	(9,341.00)	-1.9%
Special Education Discretionary Grants		8182	120,140.00	120,140.00	26,250.18	161,117.00	40,977.00	34.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	200,000.00	200,000.00	78,013.00	221,067.00	21,067.00	10.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	40,000.00	50,000.00	14,960.00	51,624.00	1,624.00	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)
Title III, Part A, Immigrant Education Program	4201	8290	6,500.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	50,713.00	50,713.00	31,101.00	70,474.00	19,761.00	39.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	55,212.00	15,350.38	55,212.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			901,966.00	960,678.00	165,674.56	1,034,766.00	74,088.00	7.7%
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	2,359,799.00	2,359,799.00	1,309,825.00	2,430,858.00	71,059.00	3.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	135,000.00	673,842.00	319,162.00	673,842.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	685,000.00	716,130.00	222,357.88	745,130.00	29,000.00	4.0%
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	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	681,150.00	681,150.00	681,150.00	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	1,930,996.00	1,930,996.00	108,663.00	1,929,195.00	(1,801.00)	-0.1%
TOTAL, OTHER STATE REVENUE			5,110,795.00	6,361,917.00	2,641,157.88	6,460,175.00	98,258.00	1.5%

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	6,041,334.00	6,080,573.00	3,019,548.88	5,979,724.00	(100,849.00)	-1.7%
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	19,461.84	20,000.00	20,000.00	New
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	150,000.00	180,000.00	132,385.90	200,000.00	20,000.00	11.1%
Interest		8660	60,000.00	90,000.00	25,655.56	107,000.00	17,000.00	18.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	291,285.00	296,949.00	1,624.73	296,949.00	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	795,000.00	855,000.00	464,622.47	855,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	136,270.00	712,032.00	529,172.33	826,431.00	114,399.00	16.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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			7,473,889.00	8,214,554.00	4,192,471.71	8,285,104.00	70,550.00	0.9%
TOTAL, REVENUES			43,374,646.00	45,412,178.00	21,654,601.27	45,700,602.00	288,424.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,290,986.00	16,555,170.00	8,193,020.57	16,382,069.00	173,101.00	1.0%
Certificated Pupil Support Salaries		1200	1,479,893.00	1,576,244.00	806,618.74	1,576,244.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,352,239.00	2,273,289.00	1,265,021.43	2,251,484.00	21,805.00	1.0%
Other Certificated Salaries		1900	834,996.00	783,296.00	429,867.67	802,101.00	(18,805.00)	-2.4%
TOTAL, CERTIFICATED SALARIES			20,958,114.00	21,187,999.00	10,694,528.41	21,011,898.00	176,101.00	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,527,589.00	1,542,311.00	765,085.45	1,528,880.00	13,431.00	0.9%
Classified Support Salaries		2200	1,226,556.00	1,290,183.00	760,085.85	1,327,183.00	(37,000.00)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	881,432.00	832,692.00	498,559.90	792,692.00	40,000.00	4.8%
Clerical, Technical and Office Salaries		2400	1,395,371.00	1,428,965.00	798,764.34	1,482,965.00	(54,000.00)	-3.8%
Other Classified Salaries		2900	593,107.00	615,651.00	345,786.04	625,345.00	(9,694.00)	-1.6%
TOTAL, CLASSIFIED SALARIES			5,624,055.00	5,709,802.00	3,168,281.58	5,757,065.00	(47,263.00)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,552,178.00	4,534,970.00	1,450,806.30	4,534,249.00	721.00	0.0%
PERS		3201-3202	954,402.00	974,195.00	498,767.03	954,207.00	19,988.00	2.1%
OASDI/Medicare/Alternative		3301-3302	795,109.00	798,583.00	409,950.08	786,770.00	11,813.00	1.5%
Health and Welfare Benefits		3401-3402	6,383,406.00	6,172,194.00	3,215,787.16	6,258,770.00	(86,576.00)	-1.4%
Unemployment Insurance		3501-3502	13,410.00	13,519.00	6,952.84	13,544.00	(25.00)	-0.2%
Workers' Compensation		3601-3602	709,426.00	617,731.00	258,100.19	589,269.00	28,462.00	4.6%
OPEB, Allocated		3701-3702	540,192.00	391,549.00	600,756.68	382,575.00	8,974.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	76,390.00	82,941.00	44,690.23	81,401.00	1,540.00	1.9%
TOTAL, EMPLOYEE BENEFITS			14,024,513.00	13,585,682.00	6,485,810.51	13,600,785.00	(15,103.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	327,300.00	283,900.00	119,179.31	260,809.00	23,091.00	8.1%
Books and Other Reference Materials		4200	1,000.00	2,562.00	3,616.17	5,250.00	(2,688.00)	-104.9%
Materials and Supplies		4300	1,006,757.00	1,321,024.00	634,044.68	1,353,420.00	(32,396.00)	-2.5%
Noncapitalized Equipment		4400	73,500.00	136,793.00	75,362.11	141,793.00	(5,000.00)	-3.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,408,557.00	1,744,279.00	832,202.27	1,761,272.00	(16,993.00)	-1.0%
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	76,121.00	52,721.00	50,648.78	70,919.00	(18,198.00)	-34.5%
Dues and Memberships		5300	44,103.00	44,192.00	42,318.73	45,192.00	(1,000.00)	-2.3%
Insurance		5400-5450	260,000.00	260,000.00	130,807.00	260,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	703,000.00	728,000.00	361,666.37	728,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	544,100.00	499,656.00	304,065.80	594,530.00	(94,874.00)	-19.0%
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	2,076,723.00	2,432,179.00	1,155,753.10	2,408,505.00	23,674.00	1.0%
Communications		5900	70,670.00	74,470.00	43,864.97	76,505.00	(2,035.00)	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,774,717.00	4,091,218.00	2,089,124.75	4,183,651.00	(92,433.00)	-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)
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	580,479.00	230,479.00	580,479.00	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	31,000.00	58,900.00	61,341.87	59,900.00	(1,000.00)	-1.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,000.00	639,379.00	291,820.87	640,379.00	(1,000.00)	-0.2%
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	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	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(172,380.00)	(172,380.00)	0.00	(172,380.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(172,380.00)	(172,380.00)	0.00	(172,380.00)	0.00	0.0%
TOTAL, EXPENDITURES			45,648,576.00	46,785,979.00	23,561,768.39	46,782,670.00	3,309.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	100,000.00	(100,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	100,000.00	(100,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	(100,000.00)	100,000.00	New

Albany City Unified
Alameda County

Second Interim
General Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 011

Resource	Description	2017-18
		Projected Year Totals
3395	Special Ed: Alternate Dispute Resolution	42,073.00
3410	Department of Rehab: Workability II, Transiti	23,962.00
4035	ESEA: Title II, Part A, Teacher Quality	6,197.00
4203	ESEA: Title III, English Learner Student Prog	16,526.00
6300	Lottery: Instructional Materials	23,688.00
6500	Special Education	174,849.00
7338	College Readiness Block Grant	37,500.00
9010	Other Restricted Local	123,975.00
Total, Restricted Balance		448,770.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,632,278.00	4,632,278.00	0.00	4,549,848.00	(82,430.00)	-1.8%
3) Other State Revenue		8300-8599	11,953,922.00	11,953,922.00	6,762,951.00	12,178,564.00	224,642.00	1.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			16,586,200.00	16,586,200.00	6,762,951.00	16,728,412.00		
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	16,586,200.00	16,586,200.00	6,443,911.00	16,728,412.00	(142,212.00)	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,586,200.00	16,586,200.00	6,443,911.00	16,728,412.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	319,040.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	319,040.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	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	4,632,278.00	4,632,278.00	0.00	4,549,848.00	(82,430.00)	-1.8%
TOTAL, FEDERAL REVENUE			4,632,278.00	4,632,278.00	0.00	4,549,848.00	(82,430.00)	-1.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	10,267,738.00	10,267,738.00	5,778,312.00	10,475,239.00	207,501.00	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	356,561.00	356,561.00	0.00	362,017.00	5,456.00	1.5%
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	1,329,623.00	1,329,623.00	984,639.00	1,341,308.00	11,685.00	0.9%
TOTAL, OTHER STATE REVENUE			11,953,922.00	11,953,922.00	6,762,951.00	12,178,564.00	224,642.00	1.9%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			16,586,200.00	16,586,200.00	6,762,951.00	16,728,412.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	5,961,901.00	5,961,901.00	665,599.00	5,891,156.00	70,745.00	1.2%
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	10,267,738.00	10,267,738.00	5,778,312.00	10,475,239.00	(207,501.00)	-2.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	356,561.00	356,561.00	0.00	362,017.00	(5,456.00)	-1.5%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,586,200.00	16,586,200.00	6,443,911.00	16,728,412.00	(142,212.00)	-0.9%
TOTAL, EXPENDITURES			16,586,200.00	16,586,200.00	6,443,911.00	16,728,412.00		

Albany City Unified
Alameda County

Second Interim
Special Education Pass-Through Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 10I

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,000.00	80,000.00	103,279.87	80,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	862,500.00	862,500.00	452,261.42	833,500.00	(29,000.00)	-3.4%
4) Other Local Revenue		8600-8799	1,479,500.00	1,479,500.00	732,508.84	1,512,118.00	32,618.00	2.2%
5) TOTAL, REVENUES			2,422,000.00	2,422,000.00	1,288,050.13	2,425,618.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	390,487.00	384,381.00	195,323.16	359,881.00	24,500.00	6.4%
2) Classified Salaries		2000-2999	947,303.00	947,303.00	522,872.58	934,153.00	13,150.00	1.4%
3) Employee Benefits		3000-3999	789,659.00	785,317.00	388,888.01	758,902.00	26,415.00	3.4%
4) Books and Supplies		4000-4999	31,000.00	31,000.00	24,594.32	41,346.00	(10,346.00)	-33.4%
5) Services and Other Operating Expenditures		5000-5999	219,000.00	219,000.00	105,401.65	224,235.00	(5,235.00)	-2.4%
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	119,215.00	119,215.00	0.00	119,215.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,496,664.00	2,486,216.00	1,237,079.72	2,437,732.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,664.00)	(64,216.00)	50,970.41	(12,114.00)		
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)			(74,664.00)	(64,216.00)	50,970.41	(12,114.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	81,370.25	81,370.00		81,370.00	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)			81,370.25	81,370.00		81,370.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,370.25	81,370.00		81,370.00		
2) Ending Balance, June 30 (E + F1e)			6,706.25	17,154.00		69,256.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,447.00	5,671.00		21,819.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,259.25	11,483.00		47,437.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2,000.00)	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	80,000.00	80,000.00	25,878.87	80,000.00	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	0.00	0.00	77,401.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			80,000.00	80,000.00	103,279.87	80,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	7,500.00	7,500.00	1,125.82	7,500.00	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	565,000.00	565,000.00	309,149.00	565,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	290,000.00	290,000.00	141,986.60	261,000.00	(29,000.00)	-10.0%
TOTAL, OTHER STATE REVENUE			862,500.00	862,500.00	452,261.42	833,500.00	(29,000.00)	-3.4%
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	2,500.00	2,500.00	479.93	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	1,465,000.00	1,465,000.00	717,709.91	1,492,500.00	27,500.00	1.9%
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	12,000.00	12,000.00	14,319.00	17,118.00	5,118.00	42.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,479,500.00	1,479,500.00	732,508.84	1,512,118.00	32,618.00	2.2%
TOTAL, REVENUES			2,422,000.00	2,422,000.00	1,288,050.13	2,425,618.00		

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	384,381.00	384,381.00	195,323.16	359,881.00	24,500.00	6.4%
Certificated Pupil Support Salaries		1200	6,106.00	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			390,487.00	384,381.00	195,323.16	359,881.00	24,500.00	6.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	715,327.00	715,327.00	380,517.41	696,327.00	19,000.00	2.7%
Classified Support Salaries		2200	25,522.00	25,522.00	20,145.84	31,372.00	(5,850.00)	-22.9%
Classified Supervisors' and Administrators' Salaries		2300	137,109.00	137,109.00	78,996.05	137,109.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	69,345.00	69,345.00	43,213.28	69,345.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			947,303.00	947,303.00	522,872.58	934,153.00	13,150.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	58,312.00	57,430.00	23,622.39	59,430.00	(2,000.00)	-3.5%
PERS		3201-3202	146,292.00	146,292.00	55,969.38	121,792.00	24,500.00	16.7%
OASDI/Medicare/Alternative		3301-3302	83,738.00	83,648.00	44,181.99	82,448.00	1,200.00	1.4%
Health and Welfare Benefits		3401-3402	432,313.00	429,237.00	230,243.65	428,172.00	1,065.00	0.2%
Unemployment Insurance		3501-3502	678.00	674.00	361.80	674.00	0.00	0.0%
Workers' Compensation		3601-3602	34,873.00	34,719.00	18,071.31	33,519.00	1,200.00	3.5%
OPEB, Allocated		3701-3702	24,977.00	24,841.00	11,140.19	21,841.00	3,000.00	12.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,476.00	8,476.00	5,297.30	11,026.00	(2,550.00)	-30.1%
TOTAL, EMPLOYEE BENEFITS			789,659.00	785,317.00	388,888.01	758,902.00	26,415.00	3.4%
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	31,000.00	31,000.00	24,594.32	41,346.00	(10,346.00)	-33.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,000.00	31,000.00	24,594.32	41,346.00	(10,346.00)	-33.4%

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 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	0.00	0.00	359.24	1,500.00	(1,500.00)	New
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	23,000.00	23,000.00	8,442.81	23,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,500.00	13,500.00	12,960.83	16,510.00	(3,010.00)	-22.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	175,000.00	175,000.00	81,893.00	175,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	789.37	5,725.00	(725.00)	-14.5%
Communications		5900	2,500.00	2,500.00	956.40	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,000.00	219,000.00	105,401.65	224,235.00	(5,235.00)	-2.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	119,215.00	119,215.00	0.00	119,215.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			119,215.00	119,215.00	0.00	119,215.00	0.00	0.0%
TOTAL, EXPENDITURES			2,496,664.00	2,486,216.00	1,237,079.72	2,437,732.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Albany City Unified
Alameda County

Second Interim
Child Development Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 12I

Resource	Description	2017/18
		Projected Year Totals
6127	Child Development: California State Preschool Program QRI:	19,500.00
9010	Other Restricted Local	2,319.00
Total, Restricted Balance		21,819.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	280,000.00	292,500.00	71,431.84	292,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,000.00	15,000.00	4,871.07	15,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	717,000.00	737,000.00	338,748.89	782,000.00	45,000.00	6.1%
5) TOTAL, REVENUES			1,012,000.00	1,044,500.00	415,051.80	1,089,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	508,551.00	476,251.00	245,728.29	476,251.00	0.00	0.0%
3) Employee Benefits		3000-3999	290,132.00	269,632.00	137,985.86	275,632.00	(6,000.00)	-2.2%
4) Books and Supplies		4000-4999	372,000.00	367,000.00	209,931.08	374,000.00	(7,000.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	(158,000.00)	(150,000.00)	(65,468.74)	(150,000.00)	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	73,600.00	71,845.00	73,600.00	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	53,165.00	53,165.00	0.00	53,165.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,065,848.00	1,089,648.00	600,021.49	1,102,648.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,848.00)	(45,148.00)	(184,969.69)	(13,148.00)		
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)			(53,848.00)	(45,148.00)	(184,969.69)	(13,148.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	105,908.22	105,908.00		105,908.00	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)			105,908.22	105,908.00		105,908.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,908.22	105,908.00		105,908.00		
2) Ending Balance, June 30 (E + F1e)			52,060.22	60,760.00		92,760.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	52,060.22	60,760.00		92,760.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	280,000.00	292,500.00	71,431.84	292,500.00	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			280,000.00	292,500.00	71,431.84	292,500.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	15,000.00	15,000.00	4,871.07	15,000.00	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			15,000.00	15,000.00	4,871.07	15,000.00	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	680,000.00	700,000.00	324,215.69	745,000.00	45,000.00	6.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	182.95	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	36,000.00	36,000.00	14,350.25	36,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			717,000.00	737,000.00	338,748.89	782,000.00	45,000.00	6.1%
TOTAL, REVENUES			1,012,000.00	1,044,500.00	415,051.80	1,089,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	338,193.00	313,193.00	152,718.29	313,193.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,780.00	137,980.00	80,534.93	137,980.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,578.00	20,078.00	10,207.32	20,078.00	0.00	0.0%
Other Classified Salaries		2900	5,000.00	5,000.00	2,267.75	5,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			508,551.00	476,251.00	245,728.29	476,251.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	75,226.00	66,726.00	34,832.09	66,726.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	37,960.00	34,460.00	17,814.01	34,460.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	146,436.00	146,436.00	73,848.45	152,436.00	(6,000.00)	-4.1%
Unemployment Insurance		3501-3502	256.00	256.00	122.35	256.00	0.00	0.0%
Workers' Compensation		3601-3602	16,768.00	11,768.00	6,171.47	11,768.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,561.00	7,061.00	3,922.49	7,061.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,925.00	2,925.00	1,275.00	2,925.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			290,132.00	269,632.00	137,985.86	275,632.00	(6,000.00)	-2.2%
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	17,000.00	17,000.00	16,855.60	24,000.00	(7,000.00)	-41.2%
Noncapitalized Equipment		4400	7,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Food		4700	347,500.00	347,500.00	193,075.48	347,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			372,000.00	367,000.00	209,931.08	374,000.00	(7,000.00)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	1,000.00	306.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	65.38	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	13,000.00	11,532.65	13,000.00	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	(175,000.00)	(175,000.00)	(81,893.00)	(175,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	4,520.23	10,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(158,000.00)	(150,000.00)	(65,468.74)	(150,000.00)	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	73,600.00	71,845.00	73,600.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	73,600.00	71,845.00	73,600.00	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	53,165.00	53,165.00	0.00	53,165.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			53,165.00	53,165.00	0.00	53,165.00	0.00	0.0%
TOTAL, EXPENDITURES			1,065,848.00	1,089,648.00	600,021.49	1,102,648.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Albany City Unified
Alameda County

Second Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 13I

Resource	Description	2017/18
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	92,760.00
Total, Restricted Balance		92,760.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	250,000.00	250,000.00	250,000.00	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	0.00	3,000.00	1,031.25	11,507.00	8,507.00	283.6%
5) TOTAL, REVENUES			250,000.00	253,000.00	251,031.25	261,507.00		
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	15,000.00	5,000.00	4,396.13	8,800.00	(3,800.00)	-76.0%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	216,416.00	186,367.69	213,416.00	3,000.00	1.4%
6) Capital Outlay		6000-6999	135,000.00	6,481.00	(5,654.99)	12,481.00	(6,000.00)	-92.6%
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			250,000.00	227,897.00	185,108.83	234,697.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	25,103.00	65,922.42	26,810.00		
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)			0.00	25,103.00	65,922.42	26,810.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,809.55	21,810.00		21,810.00	0.00	0.0%
b) Audit Adjustments		9793	(17,157.13)	(17,157.00)		(17,157.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,652.42	4,653.00		4,653.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,652.42	4,653.00		4,653.00		
2) Ending Balance, June 30 (E + F1e)			4,652.42	29,756.00		31,463.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,652.42	29,756.00		31,463.00		
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	250,000.00	250,000.00	250,000.00	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	250,000.00	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	0.00	2,000.00	31.25	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,000.00	1,000.00	9,507.00	8,507.00	850.7%
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	3,000.00	1,031.25	11,507.00	8,507.00	283.6%
TOTAL, REVENUES			250,000.00	253,000.00	251,031.25	261,507.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	15,000.00	5,000.00	4,396.13	8,800.00	(3,800.00)	-76.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	5,000.00	4,396.13	8,800.00	(3,800.00)	-76.0%
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	25,000.00	177,416.00	153,124.72	159,416.00	18,000.00	10.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	39,000.00	33,242.97	54,000.00	(15,000.00)	-38.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	216,416.00	186,367.69	213,416.00	3,000.00	1.4%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	0.00	(7,135.75)	11,000.00	(11,000.00)	New
Equipment		6400	35,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
Equipment Replacement		6500	0.00	1,481.00	1,480.76	1,481.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			135,000.00	6,481.00	(5,654.99)	12,481.00	(6,000.00)	-92.6%
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			250,000.00	227,897.00	185,108.83	234,697.00		

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

Albany City Unified
Alameda County

Second Interim
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 14I

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	7,000.00	1,888.27	9,500.00	2,500.00	35.7%
5) TOTAL, REVENUES			500.00	7,000.00	1,888.27	9,500.00		
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)			500.00	7,000.00	1,888.27	9,500.00		
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)			500.00	7,000.00	1,888.27	9,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	764,861.84	764,862.00		764,862.00	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)			764,861.84	764,862.00		764,862.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			764,861.84	764,862.00		764,862.00		
2) Ending Balance, June 30 (E + F1e)			765,361.84	771,862.00		774,362.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	765,361.84	771,862.00		774,362.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	7,000.00	1,888.27	9,500.00	2,500.00	35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	7,000.00	1,888.27	9,500.00	2,500.00	35.7%
TOTAL, REVENUES			500.00	7,000.00	1,888.27	9,500.00		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Albany City Unified
Alameda County

Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 17I

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	350,750.00	113,710.51	385,750.00	35,000.00	10.0%
5) TOTAL, REVENUES			100,000.00	350,750.00	113,710.51	385,750.00		
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	45,000.00	45,000.00	30,392.81	51,000.00	(6,000.00)	-13.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	40,350.00	9,935.46	44,350.00	(4,000.00)	-9.9%
6) Capital Outlay		6000-6999	6,840,000.00	11,271,988.00	794,212.41	11,842,328.00	(570,340.00)	-5.1%
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			6,885,000.00	11,357,338.00	834,540.68	11,937,678.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,785,000.00)	(11,006,588.00)	(720,830.17)	(11,551,928.00)		
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)			(6,785,000.00)	(11,006,588.00)	(720,830.17)	(11,551,928.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,616,338.27	32,616,339.00		32,616,339.00	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)			32,616,338.27	32,616,339.00		32,616,339.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,616,338.27	32,616,339.00		32,616,339.00		
2) Ending Balance, June 30 (E + F1e)			25,831,338.27	21,609,751.00		21,064,411.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	25,831,338.27	21,609,751.00		21,064,411.00		
2008 Measure E	0000	9780	219,864.00					
2016 Measure B	0000	9780	17,050,000.00					
2016 Measure E	0000	9780	8,561,474.27					
2008 Measure E	0000	9780		238,426.00				
2016 Measure B	0000	9780		12,771,208.00				
2016 Measure E	0000	9780		8,600,117.00				
2008 Measure E	0000	9780				229,126.00		
2016 Measure B	0000	9780				12,383,518.00		
2016 Measure E	0000	9780				8,451,767.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	350,750.00	113,710.51	385,750.00	35,000.00	10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	350,750.00	113,710.51	385,750.00	35,000.00	10.0%
TOTAL, REVENUES			100,000.00	350,750.00	113,710.51	385,750.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	30,000.00	30,392.81	36,000.00	(6,000.00)	-20.0%
Noncapitalized Equipment		4400	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,000.00	45,000.00	30,392.81	51,000.00	(6,000.00)	-13.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	40,350.00	9,935.46	44,350.00	(4,000.00)	-9.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	40,350.00	9,935.46	44,350.00	(4,000.00)	-9.9%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,000.00	432.50	2,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,825,000.00	11,273,150.00	811,941.75	11,834,190.00	(561,040.00)	-5.0%
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	15,000.00	(3,162.00)	(18,161.84)	6,138.00	(9,300.00)	294.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,840,000.00	11,271,988.00	794,212.41	11,842,328.00	(570,340.00)	-5.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,885,000.00	11,357,338.00	834,540.68	11,937,678.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Albany City Unified
Alameda County

Second Interim
Building Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 211

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	45,173.00	16,380.47	16,673.00	(28,500.00)	-63.1%
5) TOTAL, REVENUES			40,000.00	45,173.00	16,380.47	16,673.00		
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	60,000.00	60,000.00	74,112.68	131,500.00	(71,500.00)	-119.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,000.00	60,000.00	74,112.68	131,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,000.00)	(14,827.00)	(57,732.21)	(114,827.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	100,000.00	100,000.00	New
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	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,000.00)	(14,827.00)	(57,732.21)	(14,827.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,826.86	14,827.00		14,827.00	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)			14,826.86	14,827.00		14,827.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,826.86	14,827.00		14,827.00		
2) Ending Balance, June 30 (E + F1e)			(5,173.14)	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	(5,173.14)	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7.14	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 Mitigation/Developer Fees		8681	40,000.00	45,173.00	16,373.33	16,673.00	(28,500.00)	-63.1%
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			40,000.00	45,173.00	16,380.47	16,673.00	(28,500.00)	-63.1%
TOTAL, REVENUES			40,000.00	45,173.00	16,380.47	16,673.00		

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	60,000.00	60,000.00	74,111.89	131,500.00	(71,500.00)	-119.2%
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	0.79	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			60,000.00	60,000.00	74,112.68	131,500.00	(71,500.00)	-119.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	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			60,000.00	60,000.00	74,112.68	131,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	100,000.00	100,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	100,000.00	100,000.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	100,000.00		

Albany City Unified
Alameda County

Second Interim
Capital Facilities Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 25I

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,500.00	46,300.00	0.00	46,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,966,700.00	4,408,612.00	3,557,563.77	4,408,612.00	0.00	0.0%
5) TOTAL, REVENUES			4,000,200.00	4,454,912.00	3,557,563.77	4,454,912.00		
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	4,000,200.00	5,793,482.00	4,705,796.88	5,793,482.00	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			4,000,200.00	5,793,482.00	4,705,796.88	5,793,482.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,338,570.00)	(1,148,233.11)	(1,338,570.00)		
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	(1,338,570.00)	(1,148,233.11)	(1,338,570.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,432,253.60	5,432,254.00		5,432,254.00	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)			5,432,253.60	5,432,254.00		5,432,254.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,432,253.60	5,432,254.00		5,432,254.00		
2) Ending Balance, June 30 (E + F1e)			5,432,253.60	4,093,684.00		4,093,684.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,432,253.60	4,093,684.00		4,093,684.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	33,500.00	46,300.00	0.00	46,300.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,500.00	46,300.00	0.00	46,300.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	3,752,300.00	4,204,012.00	3,274,112.42	4,204,012.00	0.00	0.0%
Unsecured Roll		8612	35,600.00	32,900.00	102,720.07	32,900.00	0.00	0.0%
Prior Years' Taxes		8613	49,300.00	13,100.00	51,070.49	13,100.00	0.00	0.0%
Supplemental Taxes		8614	120,100.00	134,800.00	124,139.47	134,800.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,400.00	23,800.00	5,521.32	23,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,966,700.00	4,408,612.00	3,557,563.77	4,408,612.00	0.00	0.0%
TOTAL, REVENUES			4,000,200.00	4,454,912.00	3,557,563.77	4,454,912.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	2,625,000.00	3,560,000.00	3,560,000.00	3,560,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,375,200.00	2,233,482.00	1,145,796.88	2,233,482.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,000,200.00	5,793,482.00	4,705,796.88	5,793,482.00	0.00	0.0%
TOTAL, EXPENDITURES			4,000,200.00	5,793,482.00	4,705,796.88	5,793,482.00		

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

Albany City Unified
Alameda County

Second Interim
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 511

Resource	Description	2017/18
		Projected Year Totals
9010	Other Restricted Local	4,093,684.00
Total, Restricted Balance		4,093,684.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,611.30	3,611.30	3,552.43	3,606.19	(5.11)	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)	3,611.30	3,611.30	3,552.43	3,606.19	(5.11)	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)	3,611.30	3,611.30	3,552.43	3,606.19	(5.11)	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	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			9,119,079.00	8,383,223.00	7,953,877.00	8,176,390.00	5,778,022.00	3,946,655.00	12,051,907.00	8,162,995.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		827,914.00	827,914.00	2,415,389.00	1,490,245.00	1,490,245.00	2,665,389.00	1,490,245.00	0.00
Property Taxes	8020-8079		35,190.00	256,106.00	217,445.00	0.00	0.00	2,703,239.00	105,613.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	59,599.00	0.00
Federal Revenue	8100-8299		0.00	0.00	67,491.00	13,898.00	14,363.00	484,023.00	(414,101.00)	10,900.00
Other State Revenue	8300-8599		119,075.00	119,075.00	322,998.00	214,335.00	387,286.00	1,264,054.00	214,335.00	0.00
Other Local Revenue	8600-8799		69,879.00	392,333.00	230,613.00	205,344.00	15,104.00	3,104,987.00	173,852.00	506,695.00
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			1,052,058.00	1,595,428.00	3,253,936.00	1,923,822.00	1,906,998.00	10,221,692.00	1,629,543.00	517,595.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		123,288.00	320,769.00	2,040,242.00	2,059,857.00	2,047,639.00	32,474.00	4,070,260.00	2,069,863.00
Classified Salaries	2000-2999		233,483.00	349,979.00	519,266.00	526,922.00	533,485.00	482,240.00	522,907.00	520,005.00
Employee Benefits	3000-3999		235,762.00	291,449.00	1,239,378.00	1,200,850.00	1,126,108.00	337,568.00	2,054,696.00	1,200,503.00
Books and Supplies	4000-4999		188,516.00	163,986.00	100,072.00	102,082.00	86,289.00	99,342.00	91,914.00	70,632.00
Services	5000-5999		114,425.00	419,653.00	253,042.00	435,328.00	187,850.00	351,566.00	327,261.00	369,255.00
Capital Outlay	6000-6599		0.00	0.00	18,182.00	25,722.00	246,038.00	1,899.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			895,474.00	1,545,836.00	4,170,182.00	4,350,761.00	4,227,409.00	1,305,089.00	7,067,038.00	4,230,258.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	23,693.00	0.00	0.00	0.00	0.00	0.00	0.00	1,307.00
Accounts Receivable	9200-9299	1,600,317.00	344,829.00	174,526.00	297,153.00	11,757.00	258,812.00	13,474.00	10,317.00	726,285.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	27,451.00	27,451.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,652,768.00	395,973.00	174,526.00	297,153.00	11,757.00	258,812.00	13,474.00	10,317.00	727,592.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,780,707.00	1,288,413.00	653,464.00	(898,242.00)	(16,814.00)	(320,232.00)	824,825.00	(1,564,516.00)	(445,777.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	436,949.00	0.00	0.00	56,636.00	0.00	90,000.00	0.00	26,250.00	255,891.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,217,656.00	1,288,413.00	653,464.00	(841,606.00)	(16,814.00)	(230,232.00)	824,825.00	(1,538,266.00)	(189,886.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(564,888.00)	(892,440.00)	(478,938.00)	1,138,759.00	28,571.00	489,044.00	(811,351.00)	1,548,583.00	917,478.00
E. NET INCREASE/DECREASE (B - C + D)			(735,856.00)	(429,346.00)	222,513.00	(2,398,368.00)	(1,831,367.00)	8,105,252.00	(3,888,912.00)	(2,795,185.00)
F. ENDING CASH (A + E)			8,383,223.00	7,953,877.00	8,176,390.00	5,778,022.00	3,946,655.00	12,051,907.00	8,162,995.00	5,367,810.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		5,367,810.00	3,705,600.00	10,294,140.00	8,880,602.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,000,000.00	2,665,389.00	2,000,000.00	2,000,000.00	142,545.00	0.00	20,015,275.00	20,015,275.00
Property Taxes	8020-8079	200,000.00	4,564,050.00	200,000.00	1,697,260.00	0.00	0.00	9,978,903.00	9,978,903.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(133,220.00)	0.00	0.00	(73,621.00)	(73,621.00)
Federal Revenue	8100-8299	65,087.00	65,087.00	65,087.00	65,087.00	597,844.00	0.00	1,034,766.00	1,034,766.00
Other State Revenue	8300-8599	737,091.00	737,092.00	737,092.00	737,092.00	870,650.00	0.00	6,460,175.00	6,460,175.00
Other Local Revenue	8600-8799	210,580.00	3,084,765.00	145,476.00	145,476.00	0.00	0.00	8,285,104.00	8,285,104.00
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		3,212,758.00	11,116,383.00	3,147,655.00	4,511,695.00	1,611,039.00	0.00	45,700,602.00	45,700,602.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,075,340.00	2,075,340.00	2,075,340.00	2,021,486.00	0.00	0.00	21,011,898.00	21,011,898.00
Classified Salaries	2000-2999	510,100.00	510,100.00	510,100.00	538,478.00	0.00	0.00	5,757,065.00	5,757,065.00
Employee Benefits	3000-3999	1,470,100.00	1,470,100.00	1,470,100.00	1,504,171.00	0.00	0.00	13,600,785.00	13,600,785.00
Books and Supplies	4000-4999	105,005.00	105,005.00	105,005.00	122,626.00	420,798.00	0.00	1,761,272.00	1,761,272.00
Services	5000-5999	350,000.00	350,000.00	350,000.00	350,000.00	325,271.00	0.00	4,183,651.00	4,183,651.00
Capital Outlay	6000-6599	0.00	17,298.00	50,648.00	50,648.00	229,944.00	0.00	640,379.00	640,379.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	(172,380.00)	0.00	(172,380.00)	(172,380.00)
Interfund Transfers Out	7600-7629	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		4,610,545.00	4,527,843.00	4,561,193.00	4,587,409.00	803,633.00	0.00	46,882,670.00	46,882,670.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	
Accounts Receivable	9200-9299	(236,836.00)	0.00	0.00	0.00	0.00	0.00	1,600,317.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	27,451.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(236,836.00)	0.00	0.00	0.00	0.00	0.00	1,652,768.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	19,414.00	0.00	0.00	0.00	0.00	2,240,172.00	1,780,707.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	8,173.00	0.00	0.00	0.00	0.00	0.00	436,950.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		27,587.00	0.00	0.00	0.00	0.00	2,240,172.00	2,217,657.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(264,423.00)	0.00	0.00	0.00	0.00	(2,240,172.00)	(564,889.00)	
E. NET INCREASE/DECREASE (B - C + D)		(1,662,210.00)	6,588,540.00	(1,413,538.00)	(75,714.00)	807,406.00	(2,240,172.00)	(1,746,957.00)	(1,182,068.00)
F. ENDING CASH (A + E)		3,705,600.00	10,294,140.00	8,880,602.00	8,804,888.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,372,122.00	

Albany City Unified
Alameda County

Second Interim
2017-18 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

01 61127 0000000
Form ESMOE

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	46,882,670.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,091,353.00
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	435,495.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	640,379.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	100,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	44,394.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,220,268.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	13,148.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				44,584,197.00

Albany City Unified
Alameda County

Second Interim
2017-18 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

01 61127 0000000
Form ESMOE

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		3,552.43
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,550.34
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.)	43,488,525.65	12,075.22
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)	43,488,525.65	12,075.22
B. Required effort (Line A.2 times 90%)	39,139,673.09	10,867.70
C. Current year expenditures (Line I.E and Line II.B)	44,584,197.00	12,550.34
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Albany City Unified
Alameda County

Second Interim
2017-18 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

01 61127 0000000
Form ESMOE

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) 1,734,425.00
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) 38,252,748.00

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) 4.53%

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)	1,571,517.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,056,500.00
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)	187,493.17
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,815,510.17
9. Carry-Forward Adjustment (Part IV, Line F)	(114,787.31)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,700,722.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	29,597,876.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,698,231.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,040,776.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	494,432.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	435,495.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,168,420.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	112,502.00
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)	0.00
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)	3,951,428.83
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,318,517.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	975,883.00
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)	46,793,560.83

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)

6.02%

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)

5.77%

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>2,815,510.17</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(195,133.61)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(414,489.41)</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 (5.45%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.45%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.45%) times Part III, Line B18); zero if positive	<u>(344,361.92)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(344,361.92)</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>5.28%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-172,180.96) is applied to the current year calculation and the remainder (\$-172,180.96) is deferred to one or more future years:	<u>5.65%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-114,787.31) is applied to the current year calculation and the remainder (\$-229,574.61) is deferred to one or more future years:	<u>5.77%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</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>(114,787.31)</u>

Albany City Unified
Alameda County

Second Interim
2017-18 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

01 61127 0000000
Form ICR

Approved indirect cost rate: 5.45%
Highest rate used in any program: 5.45%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	214,248.00	6,819.00	3.18%
01	4035	43,360.00	2,067.00	4.77%
01	6500	6,949,258.00	24,514.00	0.35%
01	9010	7,128,626.00	3,318.00	0.05%
12	6105	978,501.00	51,985.00	5.31%
13	5310	975,883.00	53,165.00	5.45%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	29,744,178.00	3.91%	30,907,686.00	2.46%	31,668,000.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,235,208.00	40.48%	1,735,208.00	-59.48%	703,188.00
4. Other Local Revenues	8600-8799	1,677,380.00	-12.04%	1,475,426.00	0.00%	1,475,426.00
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	(6,103,936.00)	10.42%	(6,739,775.00)	9.12%	(7,354,481.00)
6. Total (Sum lines A1 thru A5c)		26,552,830.00	3.11%	27,378,545.00	-3.24%	26,492,133.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,959,053.00		14,262,621.00
b. Step & Column Adjustment				243,568.00		248,804.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				60,000.00		(204,006.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,959,053.00	2.17%	14,262,621.00	0.31%	14,307,419.00
2. Classified Salaries						
a. Base Salaries				3,082,387.00		3,074,037.00
b. Step & Column Adjustment				21,650.00		21,866.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(30,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,082,387.00	-0.27%	3,074,037.00	0.71%	3,095,903.00
3. Employee Benefits	3000-3999	7,216,554.00	9.02%	7,867,298.00	4.45%	8,217,102.00
4. Books and Supplies	4000-4999	677,259.00	-9.45%	613,259.00	0.00%	613,259.00
5. Services and Other Operating Expenditures	5000-5999	2,279,983.00	-4.04%	2,187,959.00	1.65%	2,223,974.00
6. Capital Outlay	6000-6999	18,200.00	-100.00%	0.00	0.00%	0.00
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	(209,098.00)	0.00%	(209,098.00)	0.00%	(209,098.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		27,124,338.00	2.85%	27,896,076.00	1.62%	28,348,559.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(571,508.00)		(517,531.00)		(1,856,426.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,400,956.00		6,829,448.00		6,311,917.00
2. Ending Fund Balance (Sum lines C and D1)		6,829,448.00		6,311,917.00		4,455,491.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,406,480.00		1,401,036.00		1,428,988.00
2. Unassigned/Unappropriated	9790	5,397,968.00		4,885,881.00		3,001,503.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,829,448.00		6,311,917.00		4,455,491.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,406,480.00		1,401,036.00		1,428,988.00
c. Unassigned/Unappropriated	9790	5,397,968.00		4,885,881.00		3,001,503.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,804,448.00		6,286,917.00		4,430,491.00
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.						
B1d - Coding change from Parcel Tax to Unrestricted; B2d - Attrition						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	176,379.00	3.91%	183,278.00	0.00%	183,278.00
2. Federal Revenues	8100-8299	1,034,766.00	-1.93%	1,014,753.00	-3.90%	975,166.00
3. Other State Revenues	8300-8599	5,224,967.00	-13.04%	4,543,817.00	0.00%	4,543,817.00
4. Other Local Revenues	8600-8799	6,607,724.00	-6.13%	6,202,744.00	0.48%	6,232,654.00
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	6,103,936.00	10.42%	6,739,775.00	9.12%	7,354,481.00
6. Total (Sum lines A1 thru A5c)		19,147,772.00	-2.42%	18,684,367.00	3.24%	19,289,396.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,052,845.00		6,751,975.00
b. Step & Column Adjustment				139,130.00		142,122.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(440,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,052,845.00	-4.27%	6,751,975.00	2.10%	6,894,097.00
2. Classified Salaries						
a. Base Salaries				2,674,678.00		2,698,556.00
b. Step & Column Adjustment				23,878.00		24,117.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,674,678.00	0.89%	2,698,556.00	0.89%	2,722,673.00
3. Employee Benefits	3000-3999	6,384,231.00	3.38%	6,599,714.00	4.74%	6,912,749.00
4. Books and Supplies	4000-4999	1,084,013.00	-6.92%	1,009,013.00	0.00%	1,009,013.00
5. Services and Other Operating Expenditures	5000-5999	1,903,668.00	-9.72%	1,718,668.00	0.00%	1,718,668.00
6. Capital Outlay	6000-6999	622,179.00	-100.00%	0.00	0.00%	0.00
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	36,718.00	0.00%	36,718.00	0.00%	36,718.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,758,332.00	-4.78%	18,814,644.00	2.55%	19,293,918.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(610,560.00)		(130,277.00)		(4,522.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,059,330.00		448,770.00		318,493.00
2. Ending Fund Balance (Sum lines C and D1)		448,770.00		318,493.00		313,971.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	448,770.00		318,493.00		313,971.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		448,770.00		318,493.00		313,971.00

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	29,920,557.00	3.91%	31,090,964.00	2.45%	31,851,278.00
2. Federal Revenues	8100-8299	1,034,766.00	-1.93%	1,014,753.00	-3.90%	975,166.00
3. Other State Revenues	8300-8599	6,460,175.00	-2.80%	6,279,025.00	-16.44%	5,247,005.00
4. Other Local Revenues	8600-8799	8,285,104.00	-7.33%	7,678,170.00	0.39%	7,708,080.00
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)		45,700,602.00	0.79%	46,062,912.00	-0.61%	45,781,529.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,011,898.00		21,014,596.00
b. Step & Column Adjustment				382,698.00		390,926.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(380,000.00)		(204,006.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,011,898.00	0.01%	21,014,596.00	0.89%	21,201,516.00
2. Classified Salaries						
a. Base Salaries				5,757,065.00		5,772,593.00
b. Step & Column Adjustment				45,528.00		45,983.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(30,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,757,065.00	0.27%	5,772,593.00	0.80%	5,818,576.00
3. Employee Benefits	3000-3999	13,600,785.00	6.37%	14,467,012.00	4.58%	15,129,851.00
4. Books and Supplies	4000-4999	1,761,272.00	-7.89%	1,622,272.00	0.00%	1,622,272.00
5. Services and Other Operating Expenditures	5000-5999	4,183,651.00	-6.62%	3,906,627.00	0.92%	3,942,642.00
6. Capital Outlay	6000-6999	640,379.00	-100.00%	0.00	0.00%	0.00
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	(172,380.00)	0.00%	(172,380.00)	0.00%	(172,380.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		46,882,670.00	-0.37%	46,710,720.00	1.99%	47,642,477.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,182,068.00)		(647,808.00)		(1,860,948.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,460,286.00		7,278,218.00		6,630,410.00
2. Ending Fund Balance (Sum lines C and D1)		7,278,218.00		6,630,410.00		4,769,462.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	448,770.00		318,493.00		313,971.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,406,480.00		1,401,036.00		1,428,988.00
2. Unassigned/Unappropriated	9790	5,397,968.00		4,885,881.00		3,001,503.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,278,218.00		6,630,410.00		4,769,462.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,406,480.00		1,401,036.00		1,428,988.00
c. Unassigned/Unappropriated	9790	5,397,968.00		4,885,881.00		3,001,503.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,804,448.00		6,286,917.00		4,430,491.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.51%		13.46%		9.30%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
North Region SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		16,728,412.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		3,552.43		3,555.00		3,555.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		46,882,670.00		46,710,720.00		47,642,477.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		46,882,670.00		46,710,720.00		47,642,477.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,406,480.10		1,401,321.60		1,429,274.31
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,406,480.10		1,401,321.60		1,429,274.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(172,380.00)				
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	175,000.00	0.00	119,215.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(175,000.00)	53,165.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
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	175,000.00	(175,000.00)	172,380.00	(172,380.00)	100,000.00	100,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	3,606.19	3,606.19		
Charter School	0.00	0.00		
Total ADA	3,606.19	3,606.19	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	3,561.00	3,555.00		
Charter School				
Total ADA	3,561.00	3,555.00	-0.2%	Met
2nd Subsequent Year (2019-20)				
District Regular	3,561.00	3,555.00		
Charter School				
Total ADA	3,561.00	3,555.00	-0.2%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	3,665	3,658		
Charter School				
Total Enrollment	3,665	3,658	-0.2%	Met
1st Subsequent Year (2018-19)				
District Regular	3,665	3,650		
Charter School				
Total Enrollment	3,665	3,650	-0.4%	Met
2nd Subsequent Year (2019-20)				
District Regular	3,665	3,650		
Charter School				
Total Enrollment	3,665	3,650	-0.4%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	3,760	3,881	
Charter School			
Total ADA/Enrollment	3,760	3,881	96.9%
Second Prior Year (2015-16)			
District Regular	3,711	3,820	
Charter School			
Total ADA/Enrollment	3,711	3,820	97.1%
First Prior Year (2016-17)			
District Regular	3,621	3,706	
Charter School	0		
Total ADA/Enrollment	3,621	3,706	97.7%
Historical Average Ratio:			97.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	3,552	3,658		
Charter School	0			
Total ADA/Enrollment	3,552	3,658	97.1%	Met
1st Subsequent Year (2018-19)				
District Regular	3,555	3,650		
Charter School				
Total ADA/Enrollment	3,555	3,650	97.4%	Met
2nd Subsequent Year (2019-20)				
District Regular	3,555	3,650		
Charter School				
Total ADA/Enrollment	3,555	3,650	97.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
First Interim		Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	29,948,650.00	29,994,178.00	0.2%	Met
1st Subsequent Year (2018-19)	30,582,550.00	31,157,687.00	1.9%	Met
2nd Subsequent Year (2019-20)	31,360,506.00	31,918,000.00	1.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	21,616,214.14	24,393,753.29	88.6%
Second Prior Year (2015-16)	23,757,919.92	26,676,388.87	89.1%
First Prior Year (2016-17)	24,584,700.57	27,513,446.55	89.4%
Historical Average Ratio:			89.0%

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	24,257,994.00	27,024,338.00	89.8%	Met
1st Subsequent Year (2018-19)	25,203,956.00	27,796,076.00	90.7%	Met
2nd Subsequent Year (2019-20)	25,620,424.00	28,248,559.00	90.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	960,678.00	1,034,766.00	7.7%	Yes
1st Subsequent Year (2018-19)	945,053.00	1,014,753.00	7.4%	Yes
2nd Subsequent Year (2019-20)	905,466.00	975,166.00	7.7%	Yes

Explanation:
(required if Yes)

Certification of Federal grants received for 2017/18.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	6,361,917.00	6,460,175.00	1.5%	No
1st Subsequent Year (2018-19)	5,148,747.00	6,279,025.00	22.0%	Yes
2nd Subsequent Year (2019-20)	5,148,747.00	5,247,005.00	1.9%	No

Explanation:
(required if Yes)

Governor's January Proposal for one-time funding in 2018/19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	8,214,554.00	8,285,104.00	0.9%	No
1st Subsequent Year (2018-19)	7,629,192.00	7,678,170.00	0.6%	No
2nd Subsequent Year (2019-20)	7,644,000.00	7,708,080.00	0.8%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	1,744,279.00	1,761,272.00	1.0%	No
1st Subsequent Year (2018-19)	1,526,519.00	1,622,272.00	6.3%	Yes
2nd Subsequent Year (2019-20)	1,538,204.00	1,622,272.00	5.5%	Yes

Explanation:
(required if Yes)

Planned books and material purchases.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	4,091,218.00	4,183,651.00	2.3%	No
1st Subsequent Year (2018-19)	3,978,030.00	3,906,627.00	-1.8%	No
2nd Subsequent Year (2019-20)	4,005,698.00	3,942,642.00	-1.6%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	15,537,149.00	15,780,045.00	1.6%	Met
1st Subsequent Year (2018-19)	13,722,992.00	14,971,948.00	9.1%	Not Met
2nd Subsequent Year (2019-20)	13,698,213.00	13,930,251.00	1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	5,835,497.00	5,944,923.00	1.9%	Met
1st Subsequent Year (2018-19)	5,504,549.00	5,528,899.00	0.4%	Met
2nd Subsequent Year (2019-20)	5,543,902.00	5,564,914.00	0.4%	Met

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

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

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

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

Certification of Federal grants received for 2017/18.

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

Governor's January Proposal for one-time funding in 2018/19.

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	930,000.00	1,385,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,385,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.5%	13.5%	9.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.8%	4.5%	3.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2017-18)	(571,508.00)	27,124,338.00	2.1%	Met
1st Subsequent Year (2018-19)	(517,531.00)	27,896,076.00	1.9%	Met
2nd Subsequent Year (2019-20)	(1,856,426.00)	28,348,559.00	6.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Continued escalation of PERS and STRS retirement costs.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	7,278,218.00	Met
1st Subsequent Year (2018-19)	6,630,410.00	Met
2nd Subsequent Year (2019-20)	4,769,462.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2017-18)	8,804,888.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,552	3,555	3,555
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
16,728,412.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	46,882,670.00	46,710,720.00	47,642,477.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	46,882,670.00	46,710,720.00	47,642,477.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,406,480.10	1,401,321.60	1,429,274.31
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,406,480.10	1,401,321.60	1,429,274.31

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,406,480.00	1,401,036.00	1,428,988.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,397,968.00	4,885,881.00	3,001,503.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	6,804,448.00	6,286,917.00	4,430,491.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.51%	13.46%	9.30%
District's Reserve Standard (Section 10B, Line 7):	1,406,480.10	1,401,321.60	1,429,274.31
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(6,262,354.00)	(6,103,936.00)	-2.5%	(158,418.00)	Met
1st Subsequent Year (2018-19)	(6,911,010.00)	(6,739,775.00)	-2.5%	(171,235.00)	Met
2nd Subsequent Year (2019-20)	(7,539,559.00)	(7,354,481.00)	-2.5%	(185,078.00)	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	260,000.00	0.00	-100.0%	(260,000.00)	Not Met
2nd Subsequent Year (2019-20)	260,000.00	0.00	-100.0%	(260,000.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	0.00	100,000.00	New	100,000.00	Not Met
1st Subsequent Year (2018-19)	0.00	100,000.00	New	100,000.00	Not Met
2nd Subsequent Year (2019-20)	0.00	100,000.00	New	100,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. 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. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Stopped the planned transfer from Fund 17.

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfer to Fund 25 due to a limited amount of developer fees collected.

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

Project Information:
(required if YES)

S6B. Comparison of the District'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)

Local Property Taxes

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
15,069,000.00	15,069,000.00
15,069,000.00	15,069,000.00
Actuarial	Actuarial
04.01.2017	04.01.2017

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
1,473,000.00	1,473,000.00
1,473,000.00	1,473,000.00
1,473,000.00	1,473,000.00

- 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)

423,451.00	411,477.00
664,000.00	664,000.00
715,000.00	715,000.00

- 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)

423,451.00	411,477.00
664,000.00	664,000.00
715,000.00	715,000.00

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

139	139
139	139
139	139

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	233.1	230.9	225.1	225.1

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	102.0	103.0	103.0	103.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

n/a

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	24.0	23.0	23.0	23.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review