



SUPERINTENDENT  
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Date: December 14, 2016

To: AESD Board of Education  
Dr. Linda Wagner, Superintendent

From: David A. Rivera, Assistant Superintendent, Administrative  
Services

RE: 2016-17 First Interim Report

Background Information

Education Code (EC) Sections 35035(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is referred to as the Interim process.

The First Interim Report for 2016-17 is due to the Orange County Department of Education by December 15, 2016.

Current Considerations

For 2016-17, the certification is accompanied by three years of financial reports: the interim report for the current year plus projections for two future years (fiscal years 2017-18 and 2018-19).

The reporting schedule is shown below:

	<u>Closing Date</u>	<u>Filing Date</u>
First Interim	Oct 31, 2016	Dec 15, 2016
Second Interim	Jan 31, 2017	Mar 15, 2017

School boards are required to adopt one of the three following certifications:

**Positive:** A school district that, based on current projections, **will meet** its financial obligations for the **current fiscal year and two subsequent fiscal years**.

**Qualified:** A school district that, based on current projections, **may not meet** its financial obligations for the **current fiscal year or subsequent two fiscal years**.

**Negative:** A school district that, based on current projections, **will be unable to meet** its financial obligations for the **current fiscal year or subsequent fiscal year**.

Focus on the General Fund

This interim report focuses on the General Fund, the main operating fund of the District. With the General Fund, the focus is on the unrestricted, as opposed to the restricted or categorical portion. The State Report submitted to the Orange County Department of Education is included in this document starting with Section VII.

Summary

Based on the realization of certain revenue and expenditure assumptions, the Board would be justified to adopt a **positive certification** that the District will be able to meet its financial obligations for this fiscal year and two subsequent years.

## Introduction: Letter to the Board of Education/Superintendent

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## Business Terminology

- ADA - Average-Daily-Attendance
  - ✓ Schools are funded on average daily student attendance
- Cover Letter
  - ✓ Budget narrative accompanying State Forms
- DOF - Department of Finance (California)
- DSA - Department of State Architect
  - ✓ Governing agency responsible for authorizing construction plans for school districts
- FCMAT - Financial Crisis Mgmt. Advisory Team
  - ✓ Independent State Agency that supports School Districts
- FTE - Full-time Employees
- K - Thousand
- LAO - Legislative Analyst Office
  - ✓ Independent State Advisory Agency
- LEA - Local Education Agency
  - ✓ School Districts and Community Colleges
- LCFF - Local Control Funding Formula
  - ✓ State Adopted in 2013-14 to replace Base Funding Formula for K-12 Education
- M - Million
- OCDE - Orange County Department of Education
  - ✓ State's Governing Oversight Agency for Schools
- OCT - Orange County Treasury
  - ✓ Serves as the "bank" for School Districts
- OPSC - Office of Public School Construction
  - ✓ Governing Agency who oversees state funded facility programs
- SSC - School Services of California
  - ✓ Education Finance Consultant

**Section I**

**Summary of  
Budget Assumptions**



## Summary of Budget Assumptions

<u>LCFF</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Funded ADA	17,969	17,679	17,486
Decrease in Funded ADA	<-526>	<-381>	<-446>
Grade Span Funding (Target Amount)			
Grades TK-3	\$7,083	\$7,162	\$7,335
Grades 4-6	\$7,189	\$7,269	\$7,445
Cost-of-Living Adjustment			
Grades TK-3	0.0%	1.11%	2.42%
Grades 4-6	0.0%	1.11%	2.42%
Revenue Increase per Student			
Grades TK-3	\$0	\$79	\$173
Grades 4-6	\$0	\$80	\$176
Current Year Funding			
Grades TK-3	\$7,083	\$7,162	\$7,335
Grades 4-6	\$7,189	\$7,269	\$7,445
Grade Span Adjustment			
Grades TK-3	\$737	\$745	\$763
Gap Funding Level			
Percentage	54.18	72.99%	40.36%
Restricted Program (COLA)			
Federal Programs	0.0%	1.11%	2.42%
State Programs	0.0%	1.11%	2.42%
Special Education	0.0%	1.11%	2.42%
<u>Lottery (per ADA)</u>			
Unrestricted	\$144.00	\$144.00	\$144.00
Prop 20 Restricted	\$ 45.00	\$ 45.00	\$ 45.00

Summary of Budget Assumptions  
(continued)

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
<u>General Fund Contributions</u>			
Special Education	As Budgeted	+ \$2,202,418	+ \$2,071,634
Transportation	As Budgeted	+ \$101,044	+ \$119,674
<u>Step, Column, and Longevity</u>			
Incremental Costs	As Budgeted	+ 1,501,112	+ \$1,502,975
<u>Health/Welfare Benefits</u>			
Incremental Contribution	As Budgeted	+ \$1.5 million	Subject to Negotiations
<u>Change in Teacher Staffing</u>			
Growth (Decline)	As Budgeted	-13	-15
<u>Utility Budgets</u>			
Incremental Change	As Budgeted	+ \$72,360	+ \$76,259
Interest Income	1.76%	2.22%	2.37%

## **Section II**

### **Revenue Considerations**

## Local Control Funding Formula (LCFF)

- For approximately the last forty years, the Base Revenue Limit Funding Model has served school districts and has been subject to a variety of augmentations. These adjustments included calculations for beginning teacher salaries, free and reduced served meals, fluctuations in payments for state unemployment insurance and classified salaries subject to retirement. Starting in 2008-09, the state provided flexibility to local agencies by temporarily suspending funding restrictions and uses of over 40 categorical programs. This action was taken by the state to assist agencies in dealing with drastic reductions in base funding amounts and eventually a funding deficit factor that rose past 22%.
- The Local Control Funding Formula was adopted in the State Budget Act under Assembly Bill (AB) 97. With the implementation of LCFF, the state permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. Moving forward, the new calculations take into consideration differentiated funding by grade spans. The current year targeted entitlements, inclusive of grade span adjustments, are \$7,820 for grades K-3 and \$7,189 for grades 4-6.
- Another component of the funding reform includes the creation of supplemental and concentration grants that are designated to provide supplemental services to low-income, English learner students and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 50% stipend for served population above 55%.
- The Governor's policy goal was to simplify education funding while increasing accountability and transparency. Districts are required under the new LCFF Model to adopt a Local Control Accountability Plan concurrently with the district's spending plan that addresses eight state priorities. These priorities consist of the following categories: credentials/materials, pupil outcomes, parental involvement, pupil achievement, pupil engagement, school climate, adopt standards, and course of study.

- Compared to the Base Revenue Limit Calculations, the same principles apply in the LCFF Model with funding being tied to generated average-daily-attendance (ADA) and funding is based on higher of current or prior year ADA total. The conventional method of projecting ADA consists of adjusting enrollment projections by prior year absenteeism rate (3.50%). According to apportionment funding law, the high number between the current and prior year is used for LCFF funding purposes. Since the district is experiencing decline in student enrollment, the current year funding is based utilizing 2015-16 claimed ADA of 17,969. The model intends to be fully funded to targeted levels over an eight year span.
- Based on 2016-17 ADA estimates, the proposed LCFF funding level at full implementation (2020-21) is earmarked at \$182.38 million, an additional \$6.5 million over the budget year. Noteworthy factors impacting future revenue projections include changes in student enrollment population, captured ADA percentages, and tallies impacting augmented funding.
- Revenues are projected at \$175.90 million, an increase of \$7.20 million over the prior year. Components of revenues include the following:
  - ✓ \$69.24 million in property taxes (based on data provided by the Orange County Assessor's Office)
  - ✓ \$23.1 million from the Education Protection Account (EPA)
  - ✓ \$83.56 million subsidized by the State (commonly referred to as State Aid)

## Other Programs

- Unrestricted Lottery revenue (Non-Proposition 20) is budgeted at \$2.7 million. Program funding is computed at \$145 per unit of annual ADA.
- Restricted Lottery revenue (Proposition 20) is budgeted at \$901 thousand. Program funding is computed at \$45 per unit of annual ADA.
- Mandated Block Grant revenue is budgeted at \$526 thousand. Also for 2016-17, a one-time mandated block grant apportionment is budgeted for an additional \$3.8 million.
- Interest earnings are budgeted at \$100 thousand.

# **Section III**

## **Expenditure Considerations**

## Personnel Costs Additions/Deletions to Unrestricted General Fund

### Salary Calculations

- Salary projections incorporate added costs for step, column, and longevity as follows:

<u>Fiscal Year</u>	<u>Total Amount</u>
2016-17	As Budgeted
2017-18	\$1.5 million
2018-19	\$1.5 million

### Contribution for Health and Welfare Benefits

- In 2014, the District reached an agreement with both associations on changing insurance providers. The District migrated from Blue Cross to Blue Shield Plan and negotiated a two-year agreement covering plan years 2015 and 2016. The 12 month coverage period starts with the month of November and concludes in October. Under this schedule, the coverage periods cross-over fiscal reporting years and requires careful tracking over two fiscal periods.
- The District negotiated for Plan Year 2016 a rate cap increase not to exceed 8.9% for 2016-17, which was the basis for estimating added costs for multi-year projections covering 2017-18 and 2018-19.
- Unfortunately, the premiums paid by the District to medical insurance providers were not sufficient enough to cover all the costs of claims filed. Consequently, the best rates the District could secure for current and next year included an annual rate increase of 15.9% for Plan Year 2017 and 12.9% for Plan Year 2018, respectively.
- Included in the First Interim Report is an additional \$1.5 million of ongoing expense budgeted to reflect additional costs due to higher annual premiums.
- For information purposes, below are the new annual contribution levels for plan year 2017 for full-time benefit employees.

### **Tier Contribution Tables**

<b>Blue Shield (HMO+ESI)</b> <b><i>-Certificated</i></b>	<b>District Contribution</b>	<b>Employee Contribution</b>	<b>Combined Totals</b>
Employee Only	\$7,748	-	\$7,748
Employee plus One	\$15,326	\$600	\$15,926
Family	\$21,320	\$720	\$22,040

<b>Blue Shield (PPO+ESI)</b> <b><i>-Certificated</i></b>	<b>District Contribution</b>	<b>Employee Contribution</b>	<b>Combined Totals</b>
Employee Only	\$9,148	-	\$9,418
Employee plus One	\$18,265	\$600	\$18,865
Family	\$26,521	\$720	\$27,241

Tier Contribution Tables Cont.

<b>Blue Shield (TRIO+ESI)</b> <b><i>-Certificated</i></b>	<b>District Contribution</b>	<b>Employee Contribution</b>	<b>Combined Totals</b>
Employee Only	\$6,337	-	\$6,337
Employee plus One	\$12,840	\$600	\$13,440
Family	\$17,626	\$720	\$18,346

<b>Kaiser</b> <b><i>-Certificated/Classified</i></b>	<b>District Contribution</b>	<b>Employee Contribution</b>	<b>Combined Totals</b>
Employee Only	\$5,772	-	\$5,772
Employee plus One	\$11,324	\$120	\$11,444
Family	\$16,013	\$180	\$16,193

### **Tier Contribution Tables**

<b>DELTA (PPO - Dental)</b> <b><i>-Certificated/Classified</i></b>	<b>District Contribution</b>	<b>Employee Contribution</b>	<b>Combined Totals</b>
Employee Only	\$729	-	\$729
Employee plus One	\$729	\$624	\$1,353
Family	\$729	\$1,341	\$2,070

<b>DELTA (HMO - Dental)</b>	<b>District</b>	<b>Employee</b>	<b>Combined Totals</b>
-----------------------------	-----------------	-----------------	------------------------



<i><b>-Certificated/Classified</b></i>	<b>Contribution</b>	<b>Contribution</b>	
Employee Only	\$240	-	\$240
Employee plus One	\$397	-	\$397
Family	\$585	-	\$585
<b>MES (Vision Plan)</b>	<b>District</b>	<b>Employee</b>	
<i><b>-Certificated/Classified</b></i>	<b>Contribution</b>	<b>Contribution</b>	<b>Combined Totals</b>
Employee Only	\$77	-	\$77
Employee plus One	\$77	\$61	\$138
Family	\$77	\$121	\$198

- In addition to medical, dental and vision plans, the District provides, at no cost to employees, life insurance coverage providing a \$40,000 policy at a cost of \$28 per employee.

### **Contributions to Statutory Benefits are Budgeted as Follows:**

▪ State Teachers Retirement System (STRS)	12.58%
▪ Public Employee Retirement System (PERS)	13.888%
▪ OASDI (Social Security for School Sector)	6.200%
▪ Medicare	1.450%
▪ State Unemployment Insurance (SUI)	.0500%
▪ Workers Compensation Premium	2.02%
▪ OPEB Allocation (GASB 45)	.17%
▪ OPEB Direct Cost (GASB 45)	.79%

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 17.06% for certificated staff and 24.57% for classified personnel subject to PERS.

### **Projected Certificated Personnel Staffing Ratios**

Grade Level	Enrollment	Student/Teacher Ratios
TK through Sixth	17,717	28.5:1

\*Excludes special education program. Contractually, the District is obligated to maintain a 28.5:1 ratio.

## Unrestricted General Fund Expenditures Include:

- Substitute teacher costs are budgeted at \$2.4 million. In accordance with Educational Code, teachers who have been laid off are paid at his or her per diem rate. This daily rate can range from \$130 to \$150.
- Restricted Routine Maintenance Account (RRMA) contribution is now budgeted at \$4.54 million, as part of the Budget Stabilization plan, the Board of Education approved utilizing the State Budget Act that gives Districts the flexibility not to make a 3% contribution and instead contribute the same amount as the 2014-15 fiscal year.

Effective 2015-16, AB 104 allows gradual increase to the required 3% contribution to routine restricted maintenance. The full 3% requirement must be in place by full implementation of LCFF.

For the 2016-17 fiscal year, the required minimum amount to be deposited into the account shall be the *lesser* of the following amounts:

- Three percent of the total general fund expenditures for that fiscal year or the amount that the school district deposited into the account in the 2014-15 fiscal year.

For the 2017-18 to 2019-20 fiscal year, the required minimum amount to be deposited into the account shall be the *greater* of the following amounts:

- The lesser of 3% of the total general fund expenditures for that fiscal year or the amount that the school district deposited into the account in the 2014-15 school year.
- Two percent of the total general fund expenditures of the applicant school district for that fiscal year.

For the 2020-21 fiscal year and beyond the required minimum is 3% of the total general fund expenditures.

- Indirect support charges (charges to other programs and funds of the District):
  - ✓ Categorical Program.....\$2.1 million
  - ✓ Child Development (Fund 12).....\$206 thousand

- District indirect rate for 2016-17 is 4.69 %. This rate is applicable for most categorical programs and Child Development Fund.
- Liability and property damage insurance in the General Fund is budgeted for \$650 thousand.
- Utility, postage, and other operating costs are budgeted at \$3.2 million. For the budget year, projections incorporated rate changes and demand charges. Telephone and postage are budgeted at \$129 thousand; natural gas for \$45 thousand; lights and power for \$2.3 million; laundry services for \$13 thousand; waste disposal for \$175 thousand; sanitation for \$85 thousand; and water for \$500 thousand.

### **Contributions from General Fund**

- The Special Education Program contributions have increased by an additional \$3.1 million since budget adoption.
  - ✓ Total contributions now equal \$25.4 million
- The funding contribution to transport students to and from school are now budgeted at \$6.2 million.
  - The Home-To-School (Regular Ed) Program is budgeted at \$2.3 million and Special Education is estimated at \$3.9 million.

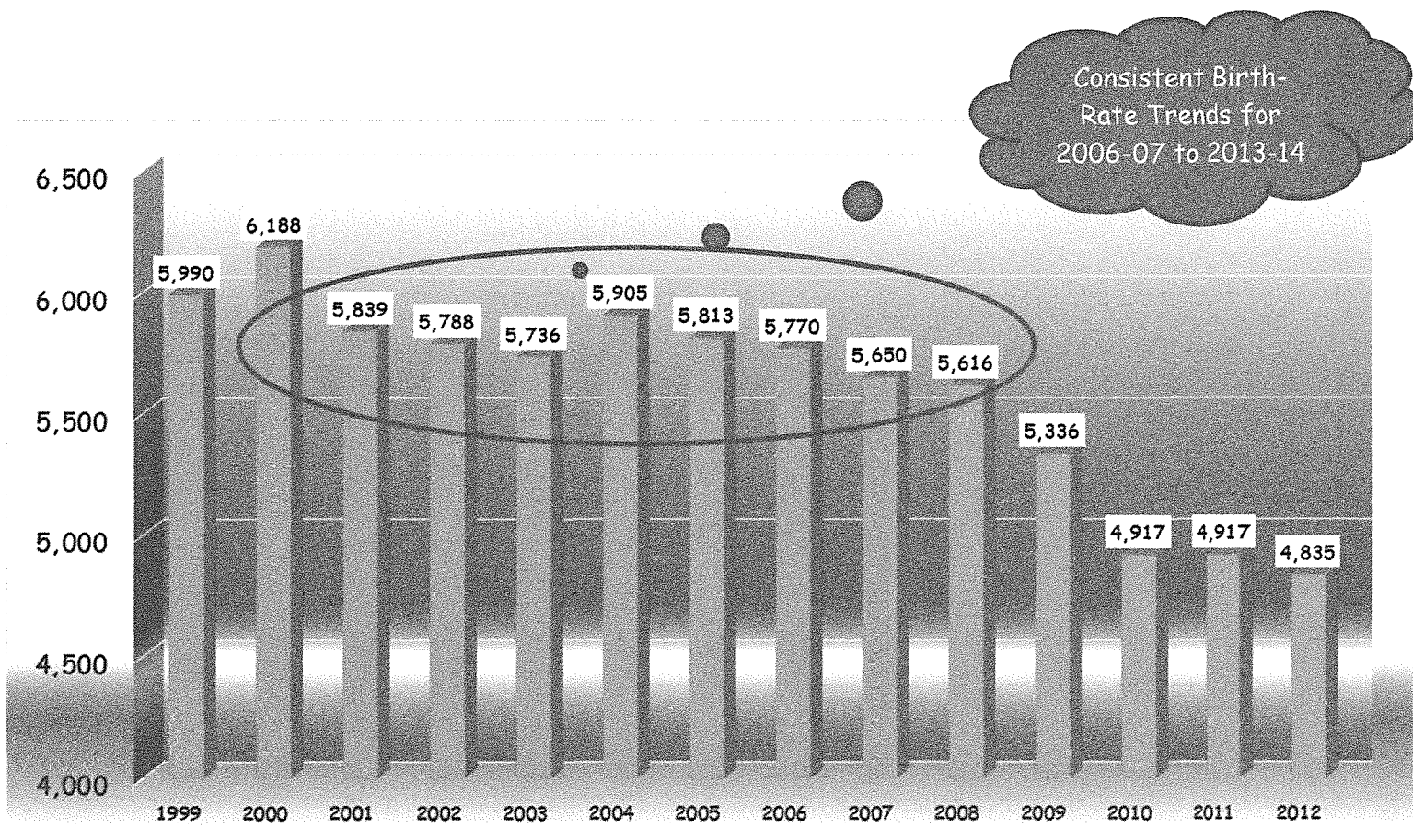
## **Section IV**

### **Financial Analysis**

## Student Enrollment Trends

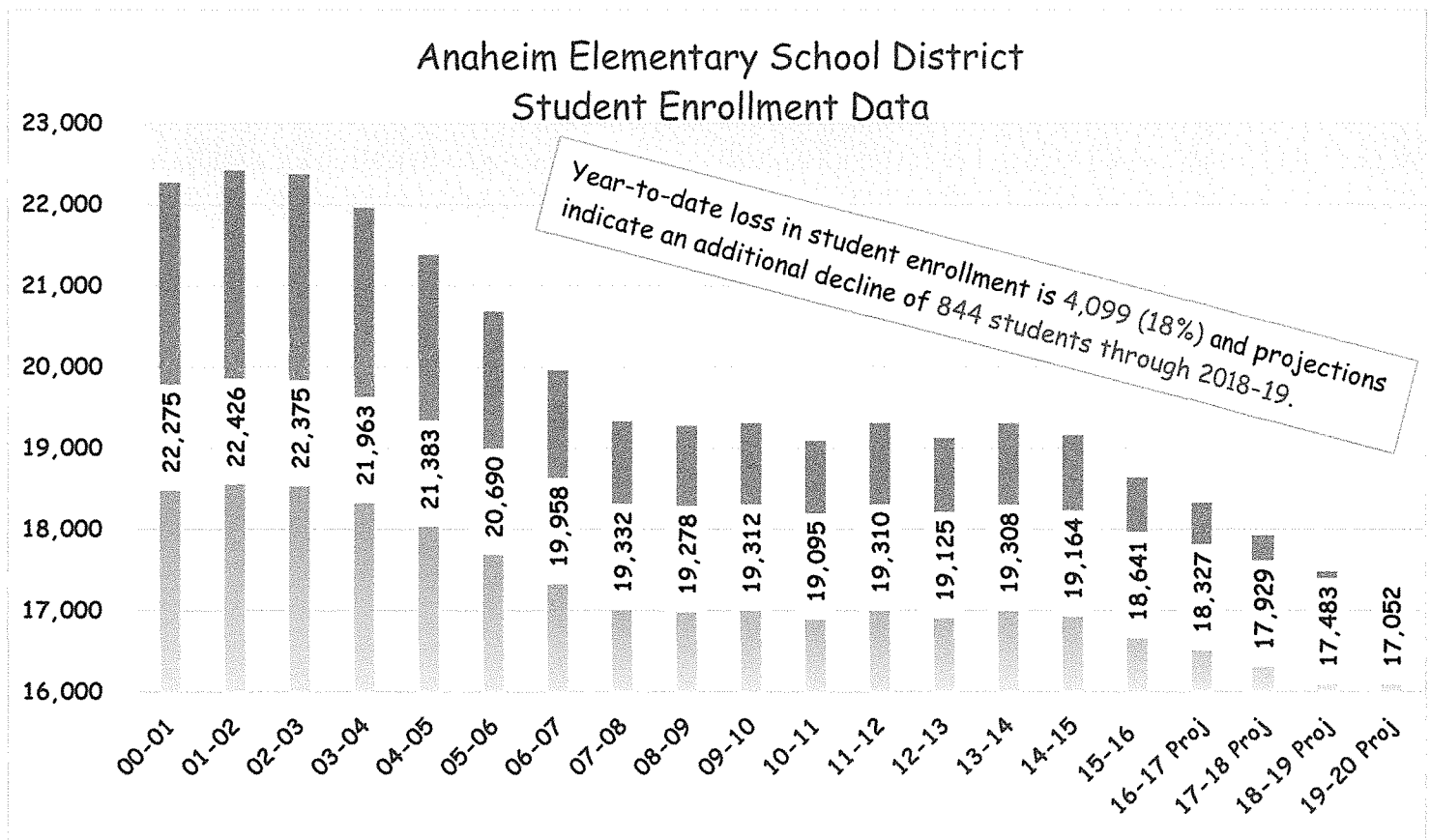
The First Interim Budget includes projections based on recent trends and utilizing available birth rate data. As depicted on the chart below, the annual birth rates for our community have been steadily declining since 2004 and reflect a double-digit decreases.

Birth Rate Trends - Number of Births  
(Zip Codes 92801, 92802, 92804, 92805, 92806)



## Student Enrollment Trends Cont.

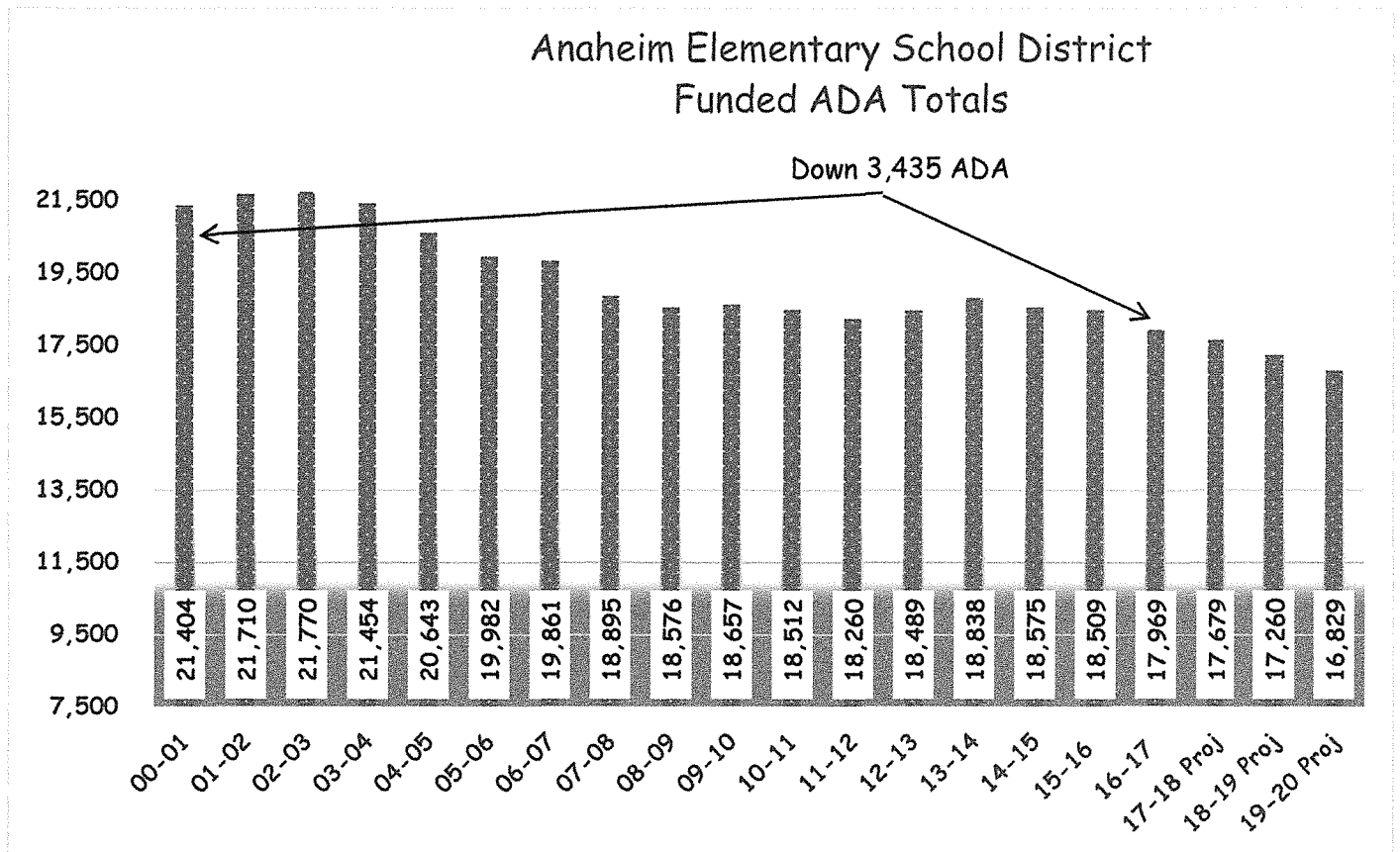
Districts in Southern California started realizing a decline in student population as early as 2001-02. There are a multitude of reasons for the District incurring the level of enrollment decline over the last thirteen years. For the most part, the enrollment decline has much to do with the economic conditions, affordable housing, and available employment. It is difficult to gauge when enrollment trends will stabilize. As depicted in the chart below, the District is targeted with the latest projection, to realize continual declines in student enrollment at least through 2019-20. If these projections were to materialize, the cumulative decline in enrollment will be reaching 4,500 students.



For the Adopted Budget, the revenue projections were computed using student enrollment of 18,483. The current budget has been revised to reflect current student enrollment of 18,327, a net reduction of 156 students from original estimates.

## Funded ADA Trends

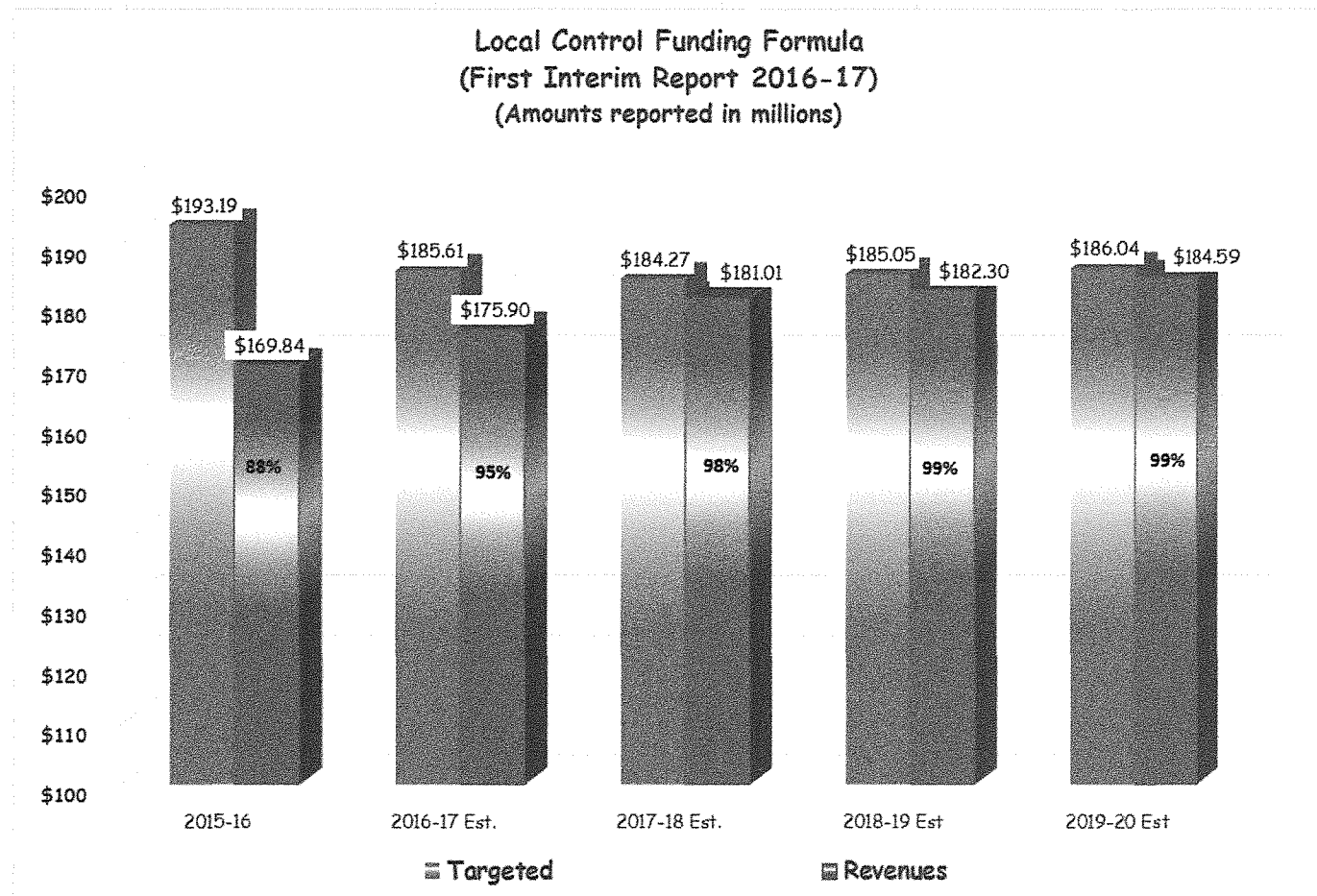
With the decline in student enrollment, there has also been a parallel change in ADA counts for the District. The chart below illustrates funded ADA trends of the District since 2000-01, indicating the District has incurred a loss of 3,435 ADA.





## LCFF Revenue Projections

The graph provided reflects the annual changes incorporated in the First Interim Report in District funding for the LCFF Funding Formula.

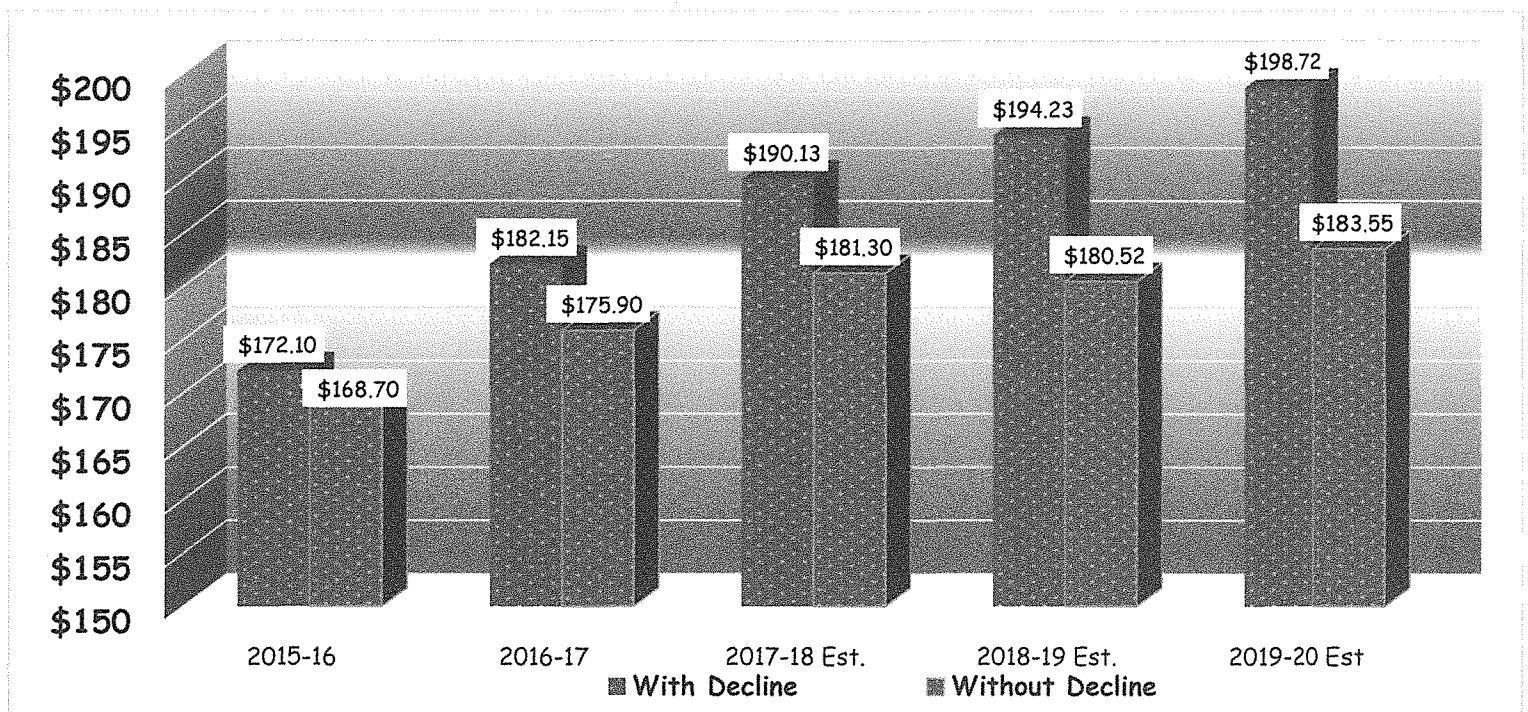


As narrated on page 8 of this document, the LCFF Funding Model replaces the Base Revenue Limit System which served K-12 Education for forty years. What is noteworthy about these projections is the small change in Targeted Funding Level(s) since 2013-14. Unfortunately, the major cause of these projections remaining relatively flat is the fiscal impact of enrollment decline.

Prior to the state budget crisis and districts experiencing declines in student enrollment, the state provided funding under Proposition 98 that outlined annual increases designated for cost-of-living adjustments and growth in student population. Since 2001-02, K-12 student enrollment has been on the steady decline throughout the state. Most recent surveys still show more than one-half of the Local Education Agencies (LEA) still realizing continual declines in student enrollment.

As outlined on Page 18 of this document, the District has been experiencing declines in student enrollment for more than a decade. Thus far, the District has experienced a decline of more than 4,099 students equating to a reduction of 18%.

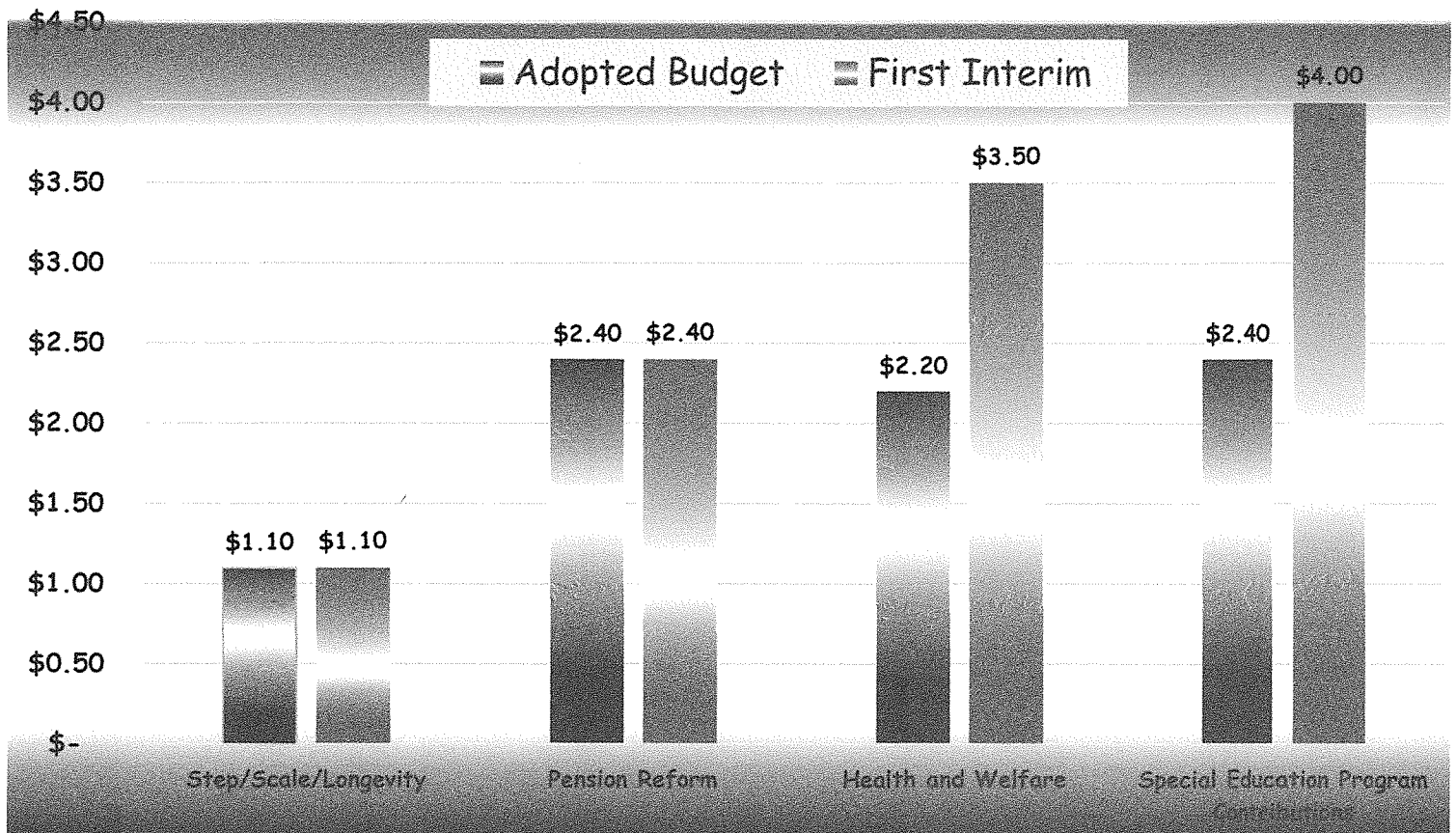
The blue bars in the graph below indicate revenue projections based on 2014-15 enrollment counts being status quo for the duration of projection period. The green bars indicate current projections based on anticipated declines. In summary, the short-term loss in revenues equates to more than \$47.36 million for the District.



The challenge moving forward for the District is keeping up with reoccurring costs of operations and inflation given the fact that the majority of anticipated funding is providing direct services to at-risk students.

For example, the anticipated cost of doing business for the District is in the vicinity of \$11.2 million, this is an increase of \$2.9 million over the prior year. Our conclusions reflect that current revenue projections for base funding will not likely keep pace with basic costs of operations.

Anaheim Elementary School District  
Annual Costs of Operations (Amounts shown in Millions)  
Fiscal Year: 2016-17



# **Section V**

## **District Reserves**

### Unrestricted Fund Balance (Fund 01)

The beginning fund balance for the budget year is \$33.21 million.

The ending fund balance is now projected at \$27.77 million, a decrease of \$5.45 million over the prior year. The changes in reserves is primarily due to increases in health and welfare and pension costs, as well as additional special education contributions.

The State mandatory 3% Economic Uncertainty Reserve is earmarked as follows:

	<b>3% Reserve</b>	<b>6% (Board Goal)</b>
2016-17 at	\$6.8 million	\$13.6 million
2017-18 at	\$6.8 million	\$13.6 million
2018-19 at	\$6.9 million	\$13.8 million

Necessary reserve accounts include \$75 thousand for revolving cash, \$200 thousand for warehouse inventory and \$30 thousand for Property & Liability trust account.

The unassigned/unappropriated amount of the District reserves after a 6% economic uncertainty reserve is \$12.3 million.

## **Section VI**

### **Multi-Year Projections**

## **Budget Assumptions for 2017-18**

The projections are contingent using baseline data from 2016-17 plus relevant major changes itemized below:

### **Revenue Revisions**

- Reduced ADA Projection by 381 for student enrollment decline
- Cost-of-Living Adjustment of 1.11%
- LCFF gap funding percentage of 72.99%
- Update Lottery funding for enrollment decline and allocation per pupil funding

### **Expenditure Revisions**

- Update Health and Welfare costs for increase in annual premiums (rate increase from 8.9% to 12.9%)
- District contributions for STRS retirement increase from 12.58% to 14.43%, incremental costs are estimated at \$1.8 million.
- District contributions for PERS retirement from 13.888 to 15.50% resulting in an estimated increase of \$400 thousand.
- Cost increases for operating costs
  - ✓ Step/Column/Longevity increases
  - ✓ Recognized savings from attrition (retirements)
  - ✓ Utilities
  - ✓ Board election costs
  - ✓ Telephones - loss of partial funding from E-Rate
- Added General Fund contributions
  - ✓ Special Education contribution of \$2.2 million

## **Budget Assumptions for 2018-19**

The projections are contingent using baseline data from 2017-18 plus relevant major changes itemized below.

### **Revenue Revisions**

- Reduced ADA projections by 446 for student enrollment decline
- Cost-of-Living Adjustment of 2.42%
- LCFF gap funding percentage of 40.36%
- Update Lottery funding for enrollment decline

### **Expenditure Revisions**

- Update Health and Welfare costs for increase in annual premiums (rate increase from 8.9% to 12.9%)
- Increase in STRS Contributions from 12.58% to 14.43%, which tallies \$1.8 million
- Increase in PERS Contributions from 13.888% to 16.60%, which equate to an additional ongoing expense of \$600 thousand
- Cost increases for operating costs
  - ✓ Step/Column/Longevity increases
  - ✓ Recognized savings from attrition (retirements)
  - ✓ Utilities
  - ✓ Telephones - loss of partial funding from E-Rate
- Added General Fund Contributions
  - ✓ Special Education contribution of \$2.0 million



## **Budget Projections for the General Fund**

Summarized in the table below is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years.

At this time, the District has not incorporated, in the operating budget to the board of education, any projections for program carryover's and/or uncommitted fund amounts. It is customary to revise budget projections to include potential unspent funds. The District will be submitting revised projections, which will reflect anticipated uncommitted funds for this year with the filing of the Second Interim Report in March.

For our size district, it would be expected to have an increase in reserves of \$750 thousand or more due to current allocations not being fully expended as documented in the First Interim Report.

	Projection 2016-17	Projection 2017-18	Projection 2018-19
Beginning Fund Balance	\$33,211,587	\$27,766,170	\$23,731,337
Audit Adjustment/Restatement	None	None	None
Revised Fund Balance	\$33,211,587	\$27,766,170	\$23,731,337
Annual Revenues (includes other financing sources)	\$221,265,109	\$222,279,058	\$223,688,830
Annual Expenditures (includes other financing	\$226,710,526	\$226,313,891	\$230,001,476
Changes in Fund Balance	(5,445,417)	(4,034,833)	(6,312,647)
Required Budget Reductions			(7,000,000)
Projected Ending Fund Balance	\$27,766,170	\$23,731,337	\$24,418,691
I. Unavailable Reserves:	\$1,841,938	\$8,182,782	\$8,805,145
1.) Nonspendable:			
Revolving Cash	\$75,000	\$75,000	\$75,000
Warehouse Inventory	\$200,000	\$200,000	\$200,000
Revolving Cash (Property Liability Fund)	\$30,000	\$30,000	\$30,000
2.) Restricted Program Balances	\$1,536,938	\$617,704	\$1,311,135
3.) Supplemental and Concentration	\$0	\$7,260,078	\$7,189,010
II. Total Unrestricted Fund Balance:	\$25,924,232	\$15,548,555	\$15,613,546
1.) Reserve for Economic Uncertainty (State - 3%)	\$6,801,316	\$6,789,417	\$6,900,044
2.) Reserve for Economic Uncertainty (ACSD - 3%)	\$6,801,316	\$6,789,417	\$6,900,044
3.) Available Reserves (Unrestricted)	\$12,321,600	\$1,969,722	\$1,813,457
III. Available Reserves (Unrestricted):	5.43%	0.87%	0.79%

## **Section VII**

### **State Forms**

Anaheim Elementary  
School District

2016-2017

1st Interim Report



innovative • diverse • collaborative

Board Meeting  
December 14, 2016

Presentation of First Interim Report

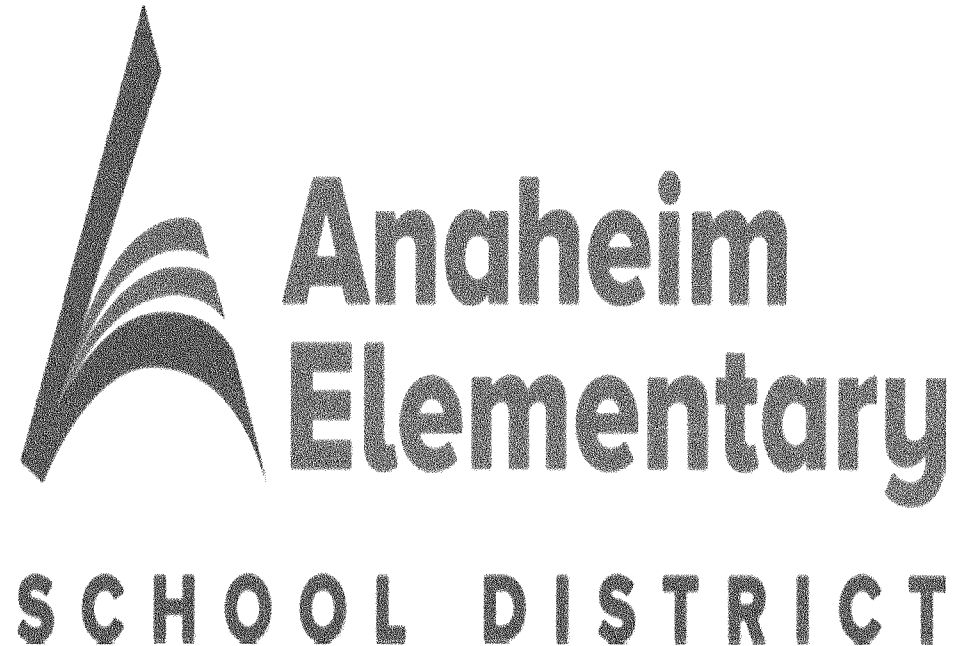
# Presenters

Dr. Linda Wagner  
Superintendent

David A. Rivera  
Assistant Superintendent, Administrative  
Services

Christeen Betz  
Director, Fiscal Services

Priscilla Martinez  
Director, Business Services



# Acknowledgments

Christeen Betz

Priscilla Martinez

Tina Jackson

Leslie Busak

Cecilia Duque

Maria Lim

Arlene Magaña

Cristina Michel

Elena Peñafiel

# Business Terminology

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  - Schools are funded on average daily student attendance
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  - Budget narrative accompanying state forms
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- DSA - Department of State Architect
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- LEA - Local Education Agency
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- OCT - Orange County Treasury
  - Serves as the "bank" for school districts
- OPSC - Office of Public School Construction
  - Governing agency that oversees state funded facility programs
- SSC - School Services of California
  - Education finance consultant

# Board of Education Goals

## 2016-17 Key Focus Area IV - Fiscal Resources

"Vision: Quality teaching and learning are dependent upon adequate and stable financial resources. The Anaheim City School District, therefore, allocates its dollars based upon the prioritized needs of the District—as reflected in its mission, goal, and vision statements and key performance targets—in ways that best serve its students, its schools, and its personnel. Fiscal resources are managed in a cost effective, accurate, and efficient manner, serve immediate needs, and take into consideration long-range goals. Open communication, user-friendly formats, and high involvement from community, parents, and classified and certificated staff ensure broad understanding of the District's budget and budgeting process."



# Cover Letter

## Table of Contents

### Sections

- ☐ Business Terminology
- ☐ Financial Analysis
- ☐ Summary of Budget Assumptions
- ☐ District Reserves
- ☐ Revenue Considerations
- ☐ Multi-year Projections
- ☐ Expenditure Considerations
- ☐ State Forms

# Legal Requirements

## Reporting Requirements

- State mandate to file a certification of financial solvency twice a year
  - Ed. Code Sections 35035(g), 42130, and 42131
  - AB 1200 and AB 1708
  - Projections must include current year and subsequent two years (2016/17 and 2017/18)
- Reporting Schedule
  - First Interim is through October 31 and must be authorized by December 15
  - Second Interim is through January 31 and must be authorized by March 15

# Legal Requirements

## Reporting Requirements (Continued)

### – Certifications

- **Positive** – the District will meet its obligations
- **Qualified** – the District may not meet its financial obligations
- **Negative** – the District will be unable to meet its financial obligations

Certification is for the current fiscal year and subsequent two fiscal years

# Budget Assumptions Summary

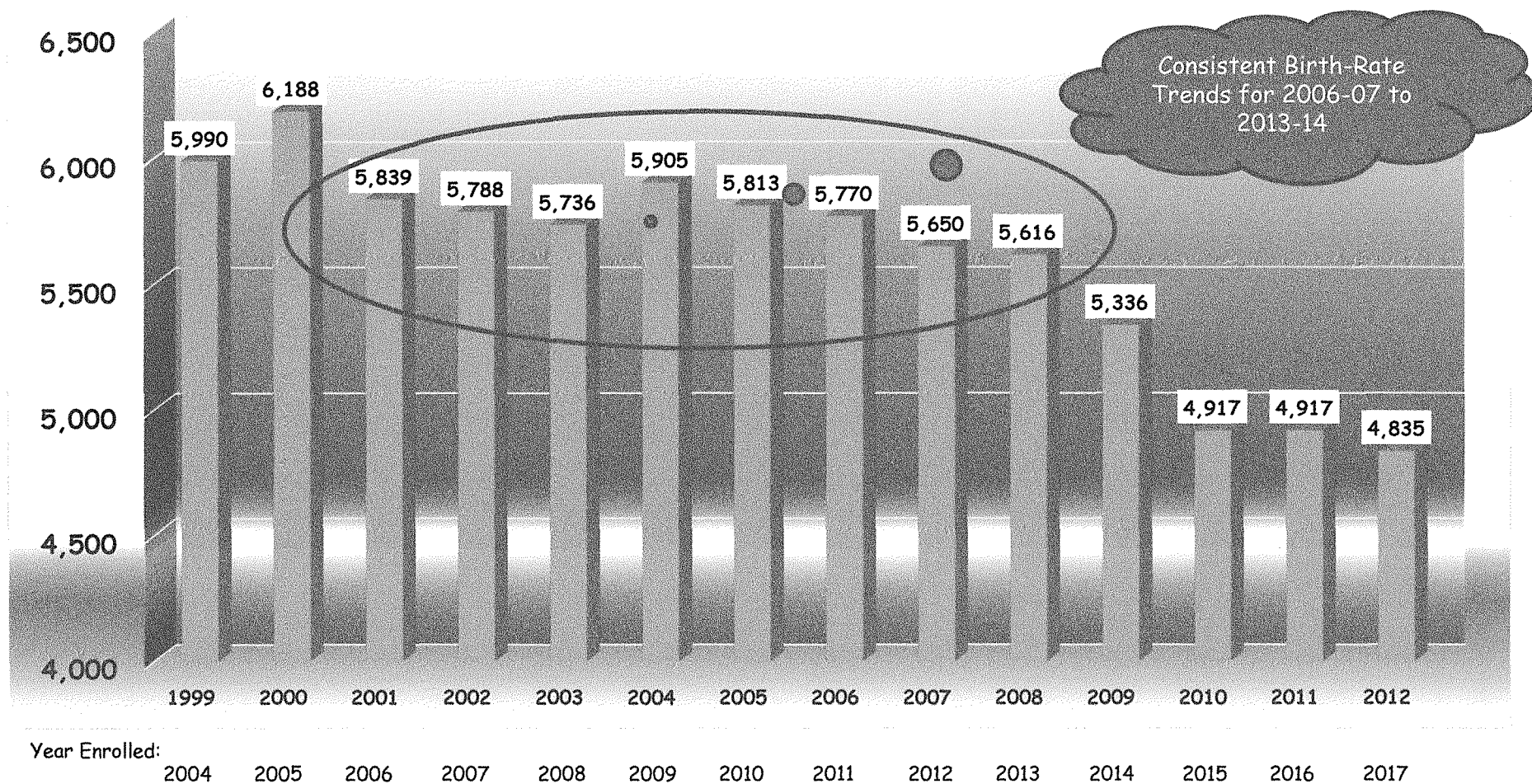
## Starts on Page 4 of the Cover Letter

# Financial Analysis

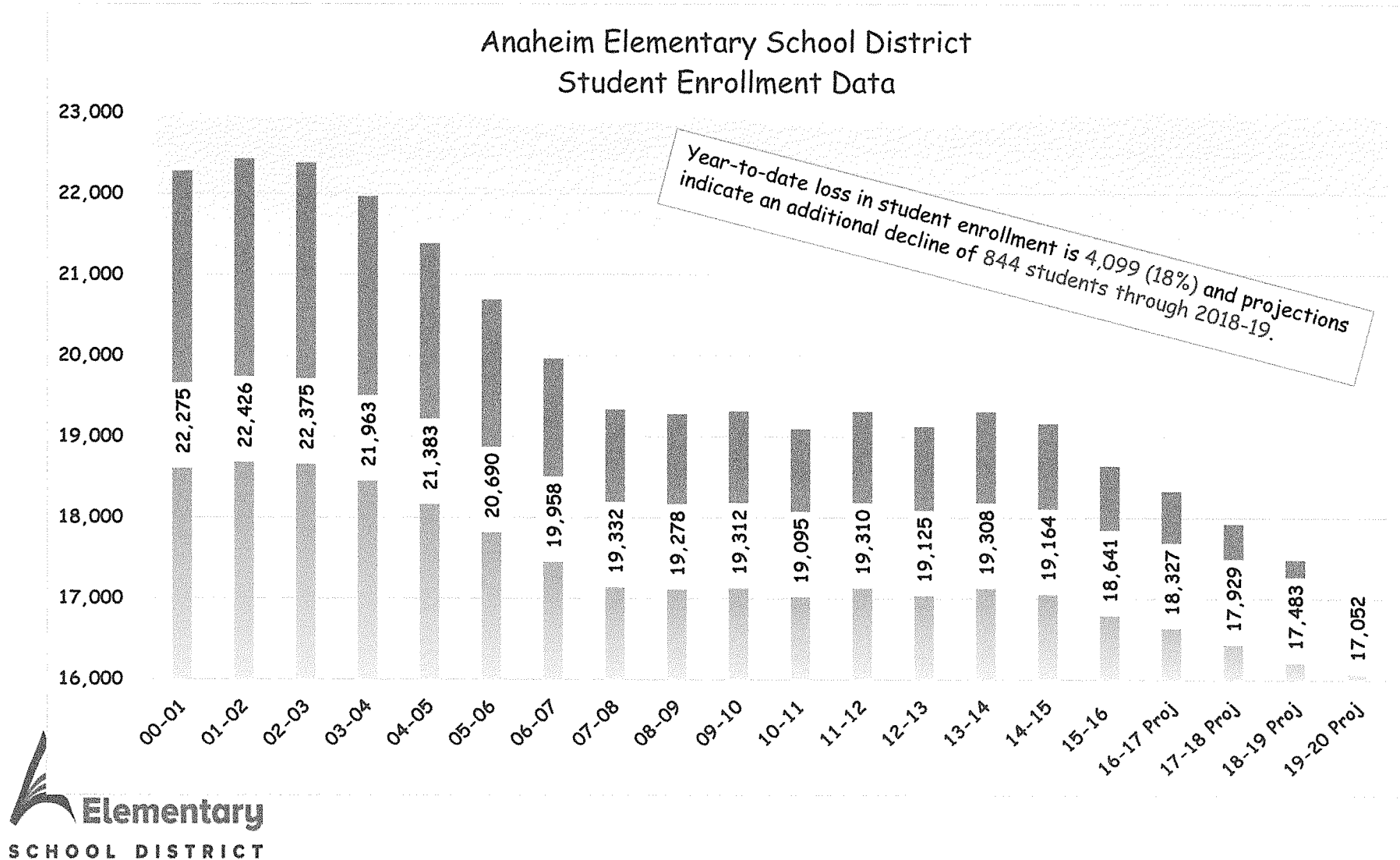
## Noteworthy Trends for the District

- Student Enrollment
- Changes in Average-Daily-Attendance (ADA)
- Other Operational Costs

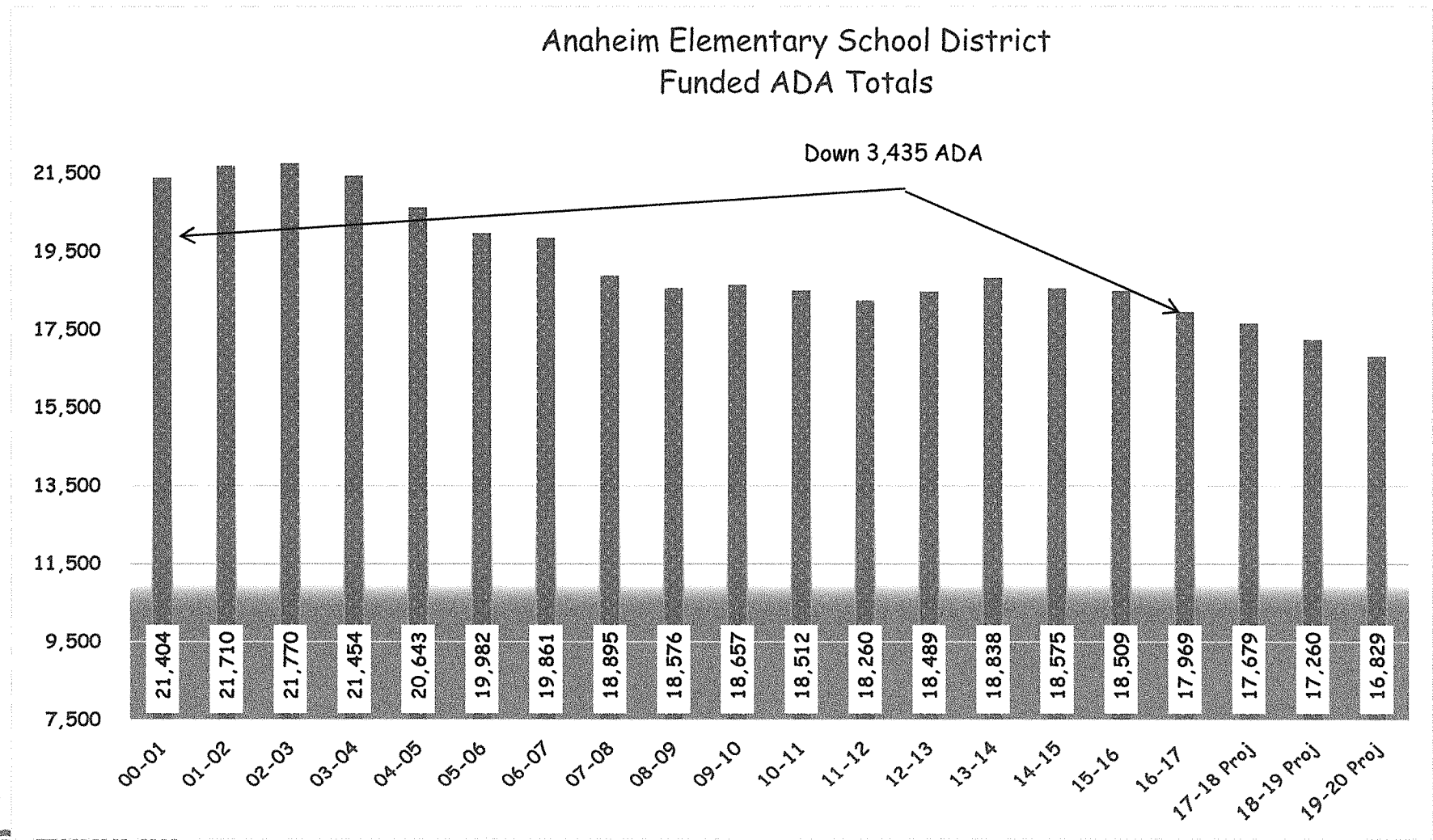
# Birth Rate Trends - Number of Births (Zip Codes 92801, 92802, 92804, 92805, 92806)



# Anaheim Elementary School District Student Enrollment Trends

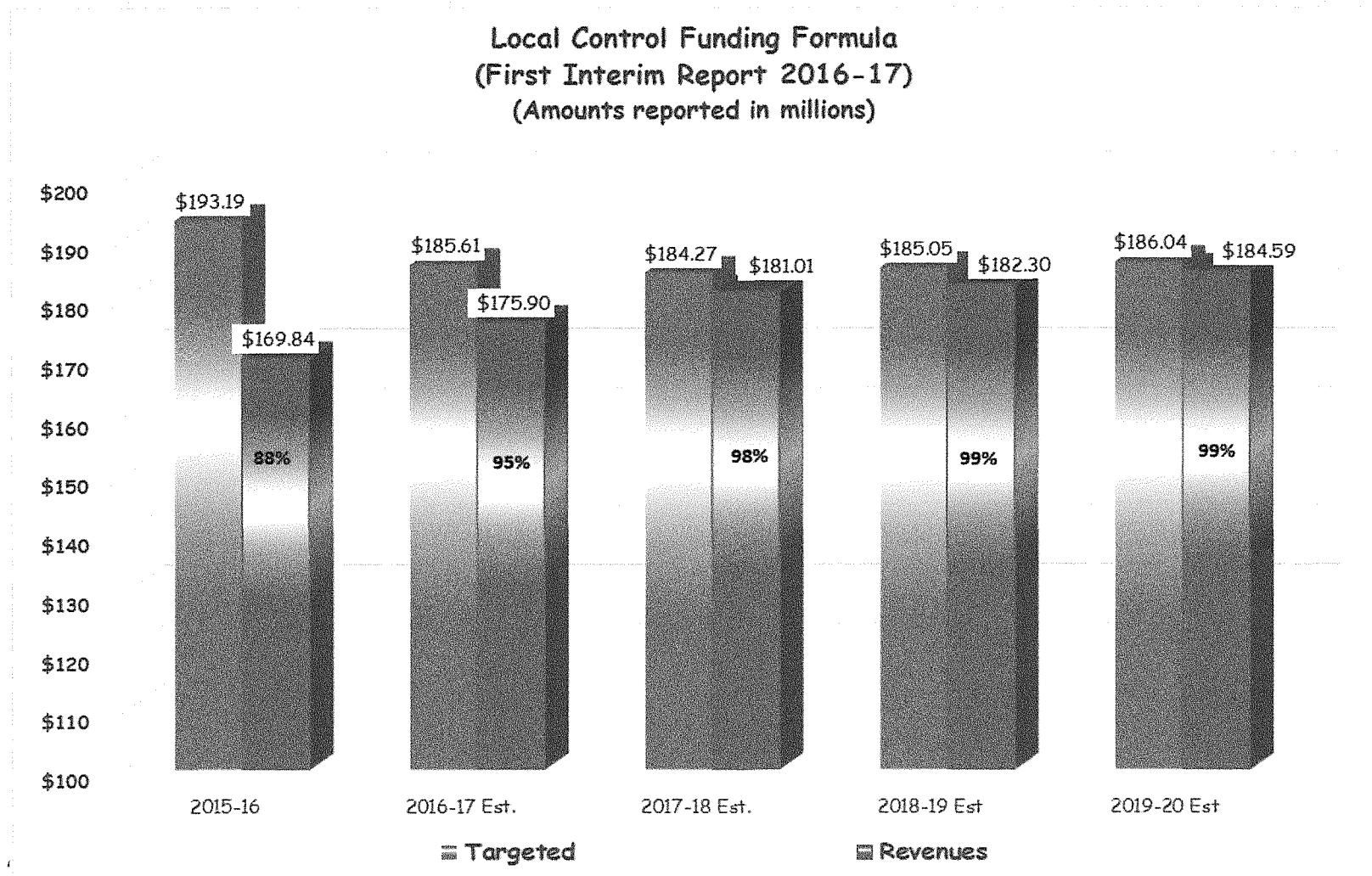


# Funded ADA Trends





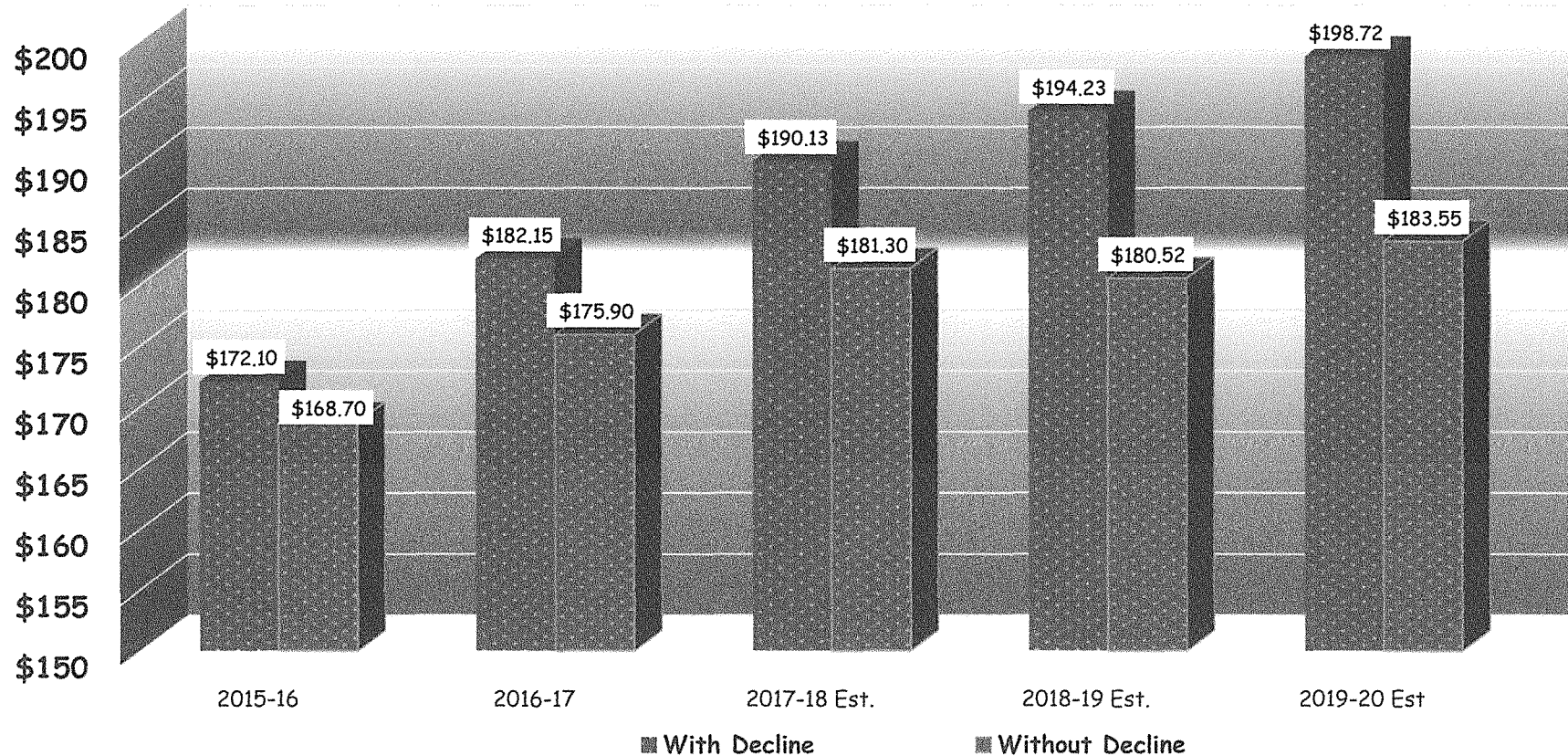
# LCFF Revenue Projections



# Fiscal Impact of Enrollment Decline

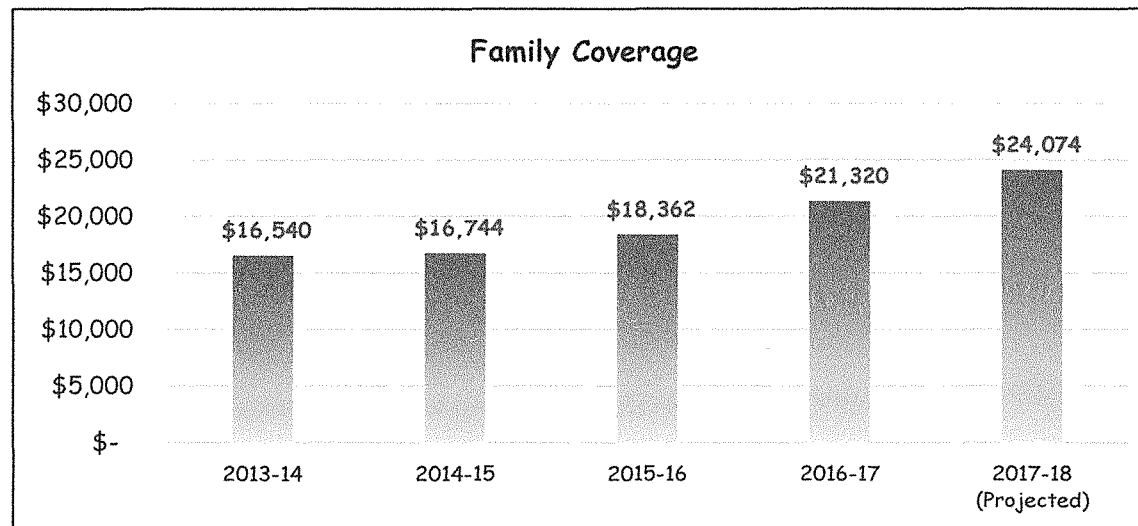
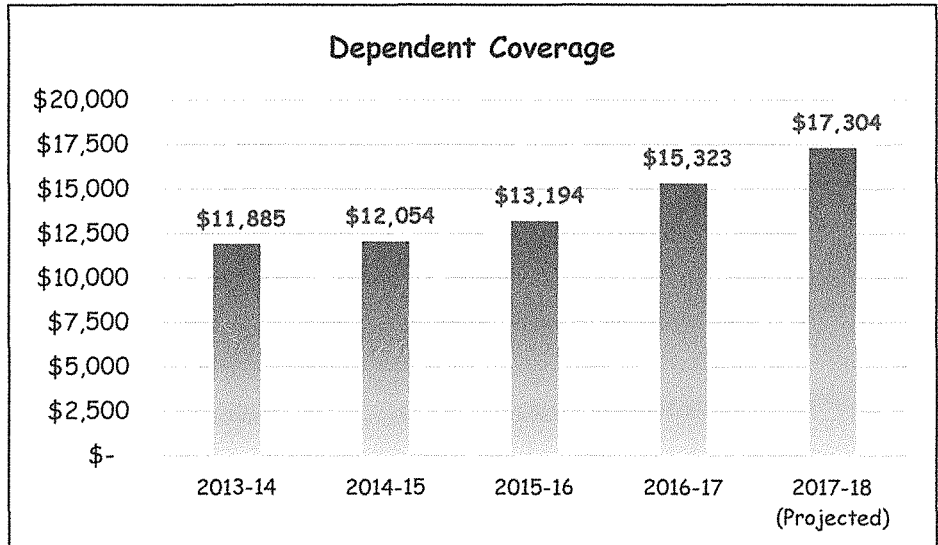
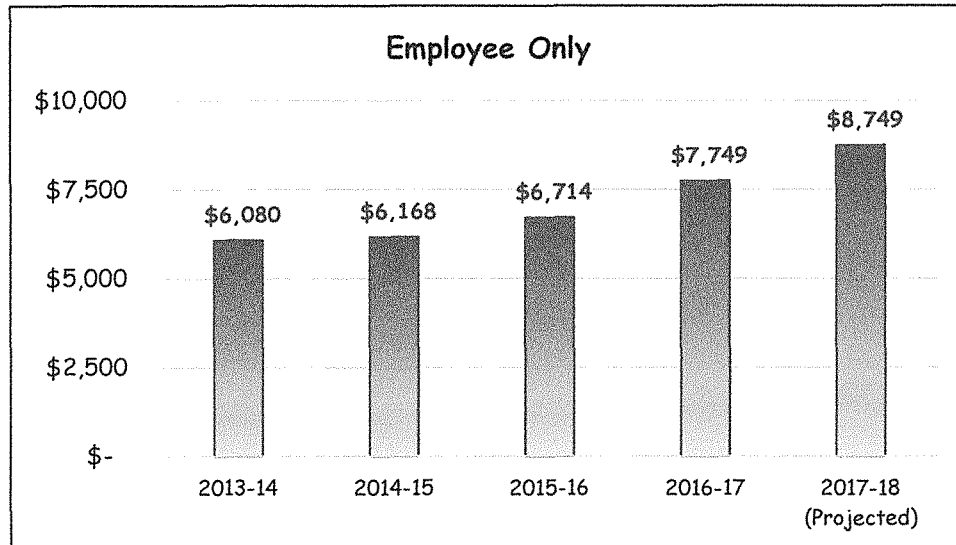
## Base Year: 2014-15 Funding ADA

The anticipated loss of revenues from enrollment decline is estimated at \$47.36 million.



# Blue Shield Medical Insurance Plan (HMO)

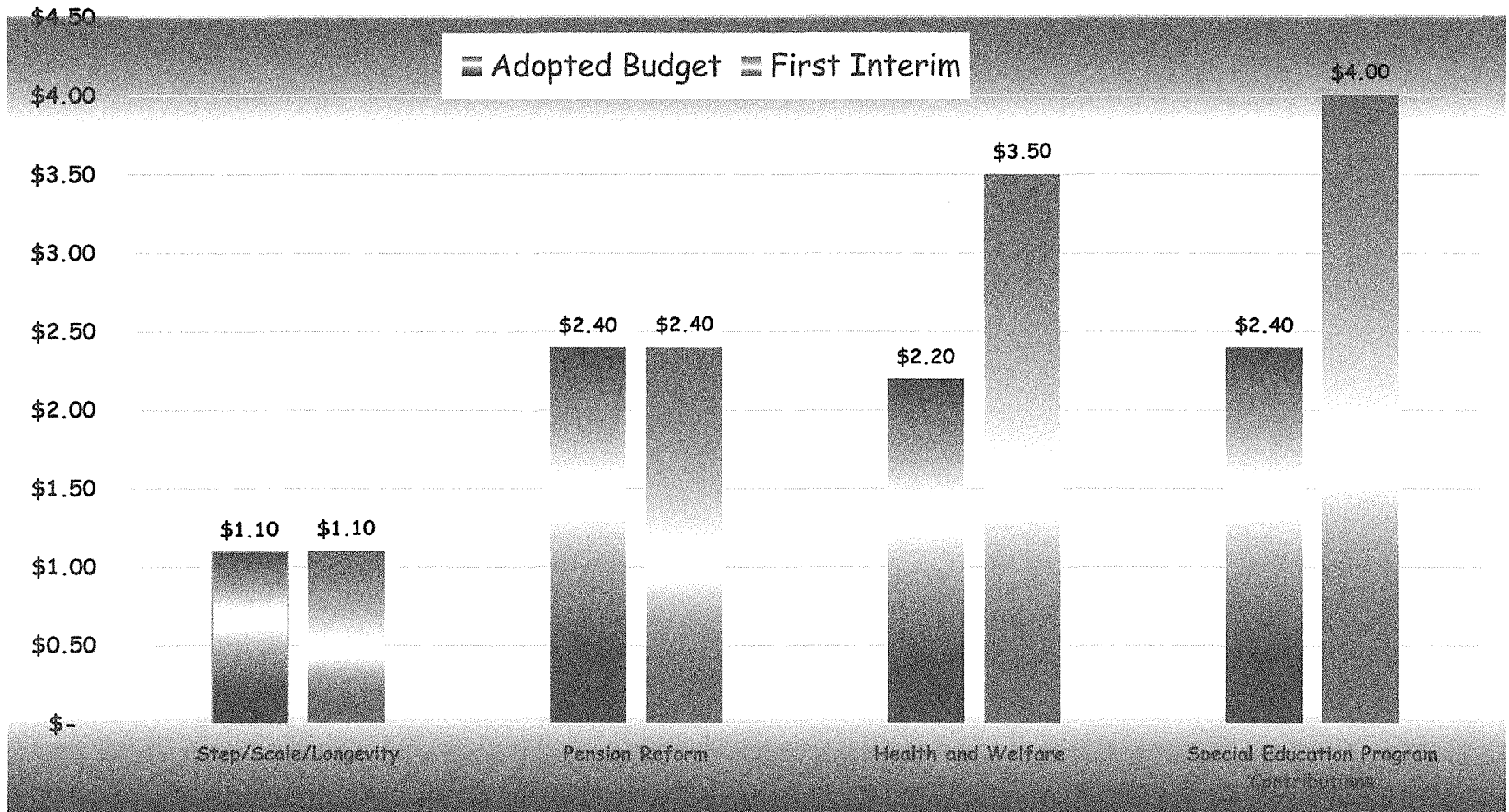
## Changes in Annual Premiums



# Anaheim Elementary School District

## Annual Costs of Operations (Amounts shown in Millions)

### Fiscal Year: 2016-17



# Major Budget Variances (Unrestricted)

## Adopted Budget vs. First Interim

### Revenues

– Lottery	\$121k
– Star SBAC	\$32k
– All Other	\$78k
Total	\$231k

### Expenditures

- Salaries/Benefits Total \$3.79m
  - Certificated \$2.17m
    - Counselors
    - Classroom Teachers
  - Classified \$273k
  - Benefits \$1.35m
    - Health Benefits
- Books, Supplies & Services \$1.09m
  - Books and Supplies (\$211k)
  - Services \$1.3m

# Major Budget Variances (Restricted) Adopted Budget vs. First Interim

## Revenues

– Medical	\$200k
– Title Programs	\$170k
– Lottery	\$135k
Total	\$505k

## Expenditures

– Salaries/Benefits	\$1.8m
– Other Adjustments	\$272k
Total	\$2.07m

# Budget Assumptions for Next Two Fiscal Years 2017-18 and 2018-19

# Fiscal Year: 2017-18 Budget Assumptions (Material Changes)

## Revenues

- Budgeted Per-Student Funding Amount
  - Grades TK-3 \$7,907
  - Grades 4-6 \$7,269
  - Gap Funding @ 72.99  
Recommendation from  
Department of Finance
- Student Enrollment Decline of 381/ADA
- Cost-of-Living Adjustment of 1.11%
- Updated Lottery Funding for Enrollment Decline
- Reduce of One-Time Mandated Funds \$3.8 m.

## Expenditures

- Reduce classroom staffing by thirteen for enrollment decline
- Cost Increases for Operations
  - Utilities
  - Loss of E-Rate Funding
  - Step, Column and Longevity
  - Pension Reform \$1.8 m
  - Health & Welfare \$1.5 m
    - Rate Cap not to exceed 12.9% (eff Nov)
- Increase in General Fund Contributions
  - Special Education increase of \$2.2 million



# Fiscal Year: 2018-19 Budget Assumptions (Material Changes)

## Revenues

- Budgeted Per-Student Funding Amount
  - Grades TK-3 \$8,098
  - Grades 4-6 \$7,445
  - Gap Funding @ 40.36%
    - Recommendation from the Department of Finance
- Student Enrollment Decline of 446/ADA
- Cost-of-Living Adjustment of 2.42%
- Updated Lottery Funding for Enrollment Decline

## Expenditures

- Reduce classroom staffing by fifteen for enrollment decline
- Cost Increases for Operations
  - Utilities
  - Loss of E-Rate Funding
  - Step, Column and Longevity
  - Pension reform \$1.8m
  - Health & Welfare None
    - Subject to Negotiations
    - Anticipate reaching District Rate Cap by 17-18
- Increase in General Fund Contributions
  - Special Education increase of \$2 million

# Multi-Year Budget Projections

	Projection 2016-17	Projection 2017-18	Projection 2018-19
Beginning Fund Balance	\$33,211,587	\$27,766,170	\$23,731,337
Audit Adjustment/Restatement	None	None	None
Revised Fund Balance	\$33,211,587	\$27,766,170	\$23,731,337
Annual Revenues (includes other financing sources)	\$221,265,109	\$222,279,058	\$223,688,830
Annual Expenditures (includes other financing)	\$226,710,526	\$226,313,891	\$230,001,476
Changes in Fund Balance	(5,445,417)	(4,034,833)	(6,312,647)
Required Budget Reductions			(7,000,000)
Projected Ending Fund Balance	\$27,766,170	\$23,731,337	\$24,418,691
I. Unavailable Reserves:	\$1,841,938	\$8,182,782	\$8,805,145
1.) Nonspendable:			
Revolving Cash	\$75,000	\$75,000	\$75,000
Warehouse Inventory	\$200,000	\$200,000	\$200,000
Revolving Cash (Property Liability Fund)	\$30,000	\$30,000	\$30,000
2.) Restricted Program Balances	\$1,536,938	\$617,704	\$1,311,135
3.) Supplemental and Concentration	\$0	\$7,260,078	\$7,189,010
II. Total Unrestricted Fund Balance:	\$25,924,232	\$15,548,555	\$15,613,546
1.) Reserve for Economic Uncertainty (State - 3%)	\$6,801,316	\$6,789,417	\$6,900,044
2.) Reserve for Economic Uncertainty (ACSD - 3%)	\$6,801,316	\$6,789,417	\$6,900,044
3.) Available Reserves (Unrestricted)	\$12,321,600	\$1,969,722	\$1,813,457
III. Available Reserves (Unrestricted):	5.43%	0.87%	0.79%

# Financial Challenges

- Enrollment Decline
  - Depletes revenue growth needed to support District Programs and General Operations.
- Pension Reform
  - No additional funding is being proposed to augment District's added contributions (from 8.25% to 19.10%).
  - Projected added contributions are equivalent to 25% of LCFF Funding Restoration.

# Fiscal Solvency Statement

- Recommendation for the Board to adopt Resolution No. 2016-17/20
  - Shown under Section 9.D.2 of the Agenda
  - Based on current projections, implement \$7.00 million in reductions with the filing of the Second Interim Report
    - Budget Actions to be taken no later than July 1, 2018

# Next Steps....First Interim Report

- Recommend the Board of Education to take formal action to adopt the First Interim Report
- Recommend to self-certify the report as submitted with a Positive Certification
- Submit reports to the Orange County Department of Education for review and approval

# Board of Education

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Comments and Questions



innovative • diverse • collaborative

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: [Signature]  
District Superintendent or Designee

Date: 12/15/16

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: 12/14/16

Signed: [Signature]  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Christeen Betz

Telephone: (714) 517-7539 Ext 4202

Title: Director of Fiscal Services

E-mail: cbetz@anaheim elementary.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 budget adoption.		X

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

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?	n/a	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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	175,900,767.00	175,900,767.00	38,355,755.89	175,900,767.00	0.00	0.0%
2) Federal Revenue		8100-8299	320,000.00	320,000.00	0.00	320,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,029,073.00	7,029,073.00	21,384.93	7,182,129.00	153,056.00	2.2%
4) Other Local Revenue		8600-8799	330,319.00	330,319.00	214,299.21	408,591.00	78,272.00	23.7%
<b>5) TOTAL, REVENUES</b>			<b>183,580,159.00</b>	<b>183,580,159.00</b>	<b>38,591,440.03</b>	<b>183,811,487.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	77,191,228.00	77,191,228.00	27,291,173.46	83,406,311.00	(6,215,083.00)	-8.1%
2) Classified Salaries		2000-2999	23,840,645.00	23,840,645.00	4,843,722.22	24,113,970.00	(273,325.00)	-1.1%
3) Employee Benefits		3000-3999	35,799,955.00	35,799,955.00	10,738,748.85	38,414,809.00	(2,614,854.00)	-7.3%
4) Books and Supplies		4000-4999	8,852,276.00	8,852,276.00	1,938,589.03	8,640,359.00	211,917.00	2.4%
5) Services and Other Operating Expenditures		5000-5999	9,521,800.00	9,521,800.00	2,933,206.78	10,818,931.00	(1,297,131.00)	-13.6%
6) Capital Outlay		6000-6999	143,725.00	143,725.00	23,674.60	168,791.00	(25,066.00)	-17.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	825,000.00	825,000.00	102,780.29	825,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,359,634.00)	(2,359,634.00)	(48,517.61)	(2,270,588.00)	(89,046.00)	3.8%
<b>9) TOTAL, EXPENDITURES</b>			<b>153,814,995.00</b>	<b>153,814,995.00</b>	<b>47,823,377.62</b>	<b>164,117,583.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>29,765,164.00</b>	<b>29,765,164.00</b>	<b>(9,231,937.59)</b>	<b>19,693,904.00</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,318,584.00)	(26,318,584.00)	0.00	(22,274,369.00)	4,044,215.00	-15.4%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(26,318,584.00)</b>	<b>(26,318,584.00)</b>	<b>0.00</b>	<b>(22,274,369.00)</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,446,580.00	3,446,580.00	(9,231,937.59)	(2,580,465.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,165,496.00	27,165,496.00		28,809,697.00	1,644,201.00	6.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,165,496.00	27,165,496.00		28,809,697.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,165,496.00	27,165,496.00		28,809,697.00		
2) Ending Balance, June 30 (E + F1e)			30,612,076.00	30,612,076.00		26,229,232.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	200,000.00	200,000.00		200,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	30,000.00	30,000.00		30,000.00		
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	2,548,061.00	2,548,061.00		0.00		
Enrollment Decline Contingency	0000	9780	1,000,000.00					
Supplemental and Concentration	0000	9780	1,548,061.00					
Enrollment Decline Contingency	0000	9780		1,000,000.00				
Supplemental and Concentration	0000	9780		1,548,061.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,864,267.00	12,864,237.00		13,602,631.00		
Unassigned/Unappropriated Amount		9790	14,894,748.00	14,894,778.00		12,321,601.00		

2016-17 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	83,963,119.00	83,963,119.00	29,611,935.01	84,317,585.00	354,466.00	0.4%
Education Protection Account State Aid - Current Year		8012	22,695,436.00	22,695,436.00	5,773,552.00	23,094,207.00	398,771.00	1.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	402,468.00	402,468.00	0.00	402,468.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	57,840,553.00	57,840,553.00	0.00	57,840,553.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,883,809.00	1,883,809.00	1,448,002.96	1,883,809.00	0.00	0.0%
Prior Years' Taxes		8043	883,545.00	883,545.00	644,918.02	883,545.00	0.00	0.0%
Supplemental Taxes		8044	1,750,817.00	1,750,817.00	454,397.65	1,750,817.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,827,659.00	4,827,659.00	480,707.45	4,827,659.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,653,361.00	1,653,361.00	4,914.80	1,653,361.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>175,900,767.00</b>	<b>175,900,767.00</b>	<b>38,418,427.89</b>	<b>176,654,004.00</b>	<b>753,237.00</b>	<b>0.4%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(62,672.00)	(753,237.00)	(753,237.00)	New
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>175,900,767.00</b>	<b>175,900,767.00</b>	<b>38,355,755.89</b>	<b>175,900,767.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	320,000.00	320,000.00	0.00	320,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			320,000.00	320,000.00	0.00	320,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	4,375,193.00	4,375,193.00	0.00	4,375,193.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,616,880.00	2,616,880.00	46,287.79	2,737,936.00	121,056.00	4.6%
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	37,000.00	37,000.00	(24,902.86)	69,000.00	32,000.00	86.5%
<b>TOTAL, OTHER STATE REVENUE</b>			7,029,073.00	7,029,073.00	21,384.93	7,182,129.00	153,056.00	2.2%

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	3,540.50	22,530.00	22,530.00	New
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	200,000.00	200,000.00	48,354.26	200,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	46,206.51	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	30,319.00	30,319.00	116,197.94	86,061.00	55,742.00	183.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>330,319.00</b>	<b>330,319.00</b>	<b>214,299.21</b>	<b>408,591.00</b>	<b>78,272.00</b>	<b>23.7%</b>
<b>TOTAL, REVENUES</b>			<b>183,580,159.00</b>	<b>183,580,159.00</b>	<b>38,591,440.03</b>	<b>183,811,487.00</b>	<b>231,328.00</b>	<b>0.1%</b>

2016-17 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	64,363,113.00	64,363,113.00	21,193,332.28	65,034,090.00	(670,977.00)	-1.0%
Certificated Pupil Support Salaries		1200	2,366,698.00	2,366,698.00	2,511,244.38	7,490,590.00	(5,123,892.00)	-216.5%
Certificated Supervisors' and Administrators' Salaries		1300	8,109,532.00	8,109,532.00	2,724,515.91	8,290,266.00	(180,734.00)	-2.2%
Other Certificated Salaries		1900	2,351,885.00	2,351,885.00	862,080.89	2,591,365.00	(239,480.00)	-10.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>77,191,228.00</b>	<b>77,191,228.00</b>	<b>27,291,173.46</b>	<b>83,406,311.00</b>	<b>(6,215,083.00)</b>	<b>-8.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,725,966.00	1,725,966.00	330,151.06	1,735,836.00	(9,870.00)	-0.6%
Classified Support Salaries		2200	8,952,501.00	8,952,501.00	1,843,535.56	8,966,876.00	(14,375.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	2,628,683.00	2,628,683.00	580,589.25	2,641,723.00	(13,040.00)	-0.5%
Clerical, Technical and Office Salaries		2400	7,851,360.00	7,851,360.00	1,659,501.28	7,863,340.00	(11,980.00)	-0.2%
Other Classified Salaries		2900	2,682,135.00	2,682,135.00	429,945.07	2,906,195.00	(224,060.00)	-8.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>23,840,645.00</b>	<b>23,840,645.00</b>	<b>4,843,722.22</b>	<b>24,113,970.00</b>	<b>(273,325.00)</b>	<b>-1.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,538,312.00	9,538,312.00	3,413,579.65	10,444,735.00	(906,423.00)	-9.5%
PERS		3201-3202	2,983,098.00	2,983,098.00	627,786.58	3,050,904.00	(67,806.00)	-2.3%
OASDI/Medicare/Alternative		3301-3302	2,863,350.00	2,863,350.00	739,904.54	3,007,685.00	(144,335.00)	-5.0%
Health and Welfare Benefits		3401-3402	17,087,965.00	17,087,965.00	4,012,410.50	18,135,970.00	(1,048,005.00)	-6.1%
Unemployment Insurance		3501-3502	50,002.00	50,002.00	15,788.32	53,801.00	(3,799.00)	-7.6%
Workers' Compensation		3601-3602	2,018,799.00	2,018,799.00	1,173,792.08	2,169,858.00	(151,059.00)	-7.5%
OPEB, Allocated		3701-3702	792,378.00	792,378.00	177,688.71	854,850.00	(62,472.00)	-7.9%
OPEB, Active Employees		3751-3752	161,862.00	161,862.00	52,360.74	171,568.00	(9,706.00)	-6.0%
Other Employee Benefits		3901-3902	304,189.00	304,189.00	525,437.73	525,438.00	(221,249.00)	-72.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>35,799,955.00</b>	<b>35,799,955.00</b>	<b>10,738,748.85</b>	<b>38,414,809.00</b>	<b>(2,614,854.00)</b>	<b>-7.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	4,233,628.00	4,233,628.00	91,491.13	4,030,113.00	203,515.00	4.8%
Books and Other Reference Materials		4200	79,581.00	79,581.00	7,546.46	91,437.00	(11,856.00)	-14.9%
Materials and Supplies		4300	4,047,491.00	4,047,491.00	1,360,166.43	3,860,515.00	186,976.00	4.6%
Noncapitalized Equipment		4400	491,576.00	491,576.00	479,385.01	658,294.00	(166,718.00)	-33.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,852,276.00</b>	<b>8,852,276.00</b>	<b>1,938,589.03</b>	<b>8,640,359.00</b>	<b>211,917.00</b>	<b>2.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	231,042.00	231,042.00	66,571.77	312,091.00	(81,049.00)	-35.1%
Dues and Memberships		5300	31,824.00	31,824.00	28,779.36	34,553.00	(2,729.00)	-8.6%
Insurance		5400-5450	650,000.00	650,000.00	614,589.00	650,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,707,000.00	2,707,000.00	786,483.14	3,027,615.00	(320,615.00)	-11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	544,791.00	544,791.00	200,774.73	613,914.00	(69,123.00)	-12.7%
Transfers of Direct Costs		5710	(13,671.00)	(13,671.00)	(30,599.52)	(78,788.00)	65,117.00	-476.3%
Transfers of Direct Costs - Interfund		5750	(14,500.00)	(14,500.00)	(4,184.39)	(16,000.00)	1,500.00	-10.3%
Professional/Consulting Services and Operating Expenditures		5800	5,267,660.00	5,267,660.00	1,226,976.11	6,143,899.00	(876,239.00)	-16.6%
Communications		5900	117,654.00	117,654.00	43,816.58	131,647.00	(13,993.00)	-11.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,521,800.00</b>	<b>9,521,800.00</b>	<b>2,933,206.78</b>	<b>10,818,931.00</b>	<b>(1,297,131.00)</b>	<b>-13.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	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	91,225.00	91,225.00	17,518.60	110,135.00	(18,910.00)	-20.7%
Equipment Replacement		6500	52,500.00	52,500.00	6,156.00	58,656.00	(6,156.00)	-11.7%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>143,725.00</b>	<b>143,725.00</b>	<b>23,674.60</b>	<b>168,791.00</b>	<b>(25,066.00)</b>	<b>-17.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	53,664.84	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	825,000.00	825,000.00	49,115.45	825,000.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>825,000.00</b>	<b>825,000.00</b>	<b>102,780.29</b>	<b>825,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,146,628.00)	(2,146,628.00)	(9,042.70)	(2,063,889.00)	(82,739.00)	3.9%
Transfers of Indirect Costs - Interfund		7350	(213,006.00)	(213,006.00)	(39,474.91)	(206,699.00)	(6,307.00)	3.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,359,634.00)</b>	<b>(2,359,634.00)</b>	<b>(48,517.61)</b>	<b>(2,270,588.00)</b>	<b>(89,046.00)</b>	<b>3.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>153,814,995.00</b>	<b>153,814,995.00</b>	<b>47,823,377.62</b>	<b>164,117,583.00</b>	<b>(10,302,588.00)</b>	<b>-6.7%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	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	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	(26,318,584.00)	(26,318,584.00)	0.00	(22,274,369.00)	4,044,215.00	-15.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(26,318,584.00)	(26,318,584.00)	0.00	(22,274,369.00)	4,044,215.00	-15.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,318,584.00)	(26,318,584.00)	0.00	(22,274,369.00)	4,044,215.00	-15.4%

2016-17 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,359,465.00	14,359,465.00	2,120,264.05	14,839,520.00	480,055.00	3.3%
3) Other State Revenue		8300-8599	19,055,117.00	19,055,117.00	3,443,465.73	21,661,957.00	2,606,840.00	13.7%
4) Other Local Revenue		8600-8799	791,131.00	791,131.00	75,553.91	952,145.00	161,014.00	20.4%
5) TOTAL, REVENUES			34,205,713.00	34,205,713.00	5,639,283.69	37,453,622.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,789,181.00	20,789,181.00	5,179,199.11	17,082,072.00	3,707,109.00	17.8%
2) Classified Salaries		2000-2999	10,154,279.00	10,154,279.00	1,834,120.55	10,973,702.00	(819,423.00)	-8.1%
3) Employee Benefits		3000-3999	10,559,436.00	10,559,436.00	2,211,885.56	15,273,200.00	(4,713,764.00)	-44.6%
4) Books and Supplies		4000-4999	3,431,864.00	3,431,864.00	483,669.45	3,443,800.00	(11,936.00)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	5,342,893.00	5,342,893.00	951,620.65	5,615,020.00	(272,127.00)	-5.1%
6) Capital Outlay		6000-6999	45,000.00	45,000.00	0.00	54,088.00	(9,088.00)	-20.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,119,682.00	8,119,682.00	2,425,839.35	8,087,172.00	32,510.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,146,628.00	2,146,628.00	9,042.70	2,063,889.00	82,739.00	3.9%
9) TOTAL, EXPENDITURES			60,588,963.00	60,588,963.00	13,095,377.37	62,592,943.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,383,250.00)	(26,383,250.00)	(7,456,093.68)	(25,139,321.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	26,318,584.00	26,318,584.00	0.00	22,274,369.00	(4,044,215.00)	-15.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,318,584.00	26,318,584.00	0.00	22,274,369.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(64,666.00)	(64,666.00)	(7,456,093.68)	(2,864,952.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,997,522.00	3,997,522.00		4,401,890.00	404,368.00	10.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,997,522.00	3,997,522.00		4,401,890.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,997,522.00	3,997,522.00		4,401,890.00		
2) Ending Balance, June 30 (E + F1e)			3,932,856.00	3,932,856.00		1,536,938.00		
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	3,932,856.00	3,932,856.00		1,536,938.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,153,313.00	3,153,313.00	0.29	3,149,313.00	(4,000.00)	-0.1%
Special Education Discretionary Grants		8182	798,523.00	798,523.00	(520,240.26)	794,082.00	(4,441.00)	-0.6%
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%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	7,031,782.00	7,031,782.00	1,885,192.50	7,090,794.00	59,012.00	0.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	937,700.00	937,700.00	276,724.77	939,307.00	1,607.00	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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	1,222,648.00	1,222,648.00	312,692.68	1,333,192.00	110,544.00	9.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00					
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,215,499.00	1,215,499.00	165,894.07	1,532,832.00	317,333.00	26.1%
TOTAL, FEDERAL REVENUE			14,359,465.00	14,359,465.00	2,120,264.05	14,839,520.00	480,055.00	3.3%
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	9,300,501.00	9,300,501.00	244,155.52	9,300,501.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	766,372.00	766,372.00	60,230.04	901,370.00	134,998.00	17.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,777,166.00	4,777,166.00	2,627,441.17	4,777,166.00	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	3,088,749.00	3,088,749.00	0.00	200,000.00	(2,888,749.00)	-93.5%
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	1,122,329.00	1,122,329.00	511,639.00	6,482,920.00	5,360,591.00	477.6%
TOTAL, OTHER STATE REVENUE			19,055,117.00	19,055,117.00	3,443,465.73	21,661,957.00	2,606,840.00	13.7%

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	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	7,673.00	7,673.00	68.03	169.00	(7,504.00)	-97.8%
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	294,097.00	294,097.00	21,384.00	294,097.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	489,361.00	489,361.00	54,101.88	657,879.00	168,518.00	34.4%
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	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>791,131.00</b>	<b>791,131.00</b>	<b>75,553.91</b>	<b>952,145.00</b>	<b>161,014.00</b>	<b>20.4%</b>
<b>TOTAL, REVENUES</b>			<b>34,205,713.00</b>	<b>34,205,713.00</b>	<b>5,639,283.69</b>	<b>37,453,622.00</b>	<b>3,247,909.00</b>	<b>9.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	10,473,319.00	10,473,319.00	3,282,999.61	11,164,177.00	(690,858.00)	-6.6%
Certificated Pupil Support Salaries		1200	5,810,871.00	5,810,871.00	433,918.52	1,289,421.00	4,521,450.00	77.8%
Certificated Supervisors' and Administrators' Salaries		1300	521,816.00	521,816.00	179,023.90	463,456.00	58,360.00	11.2%
Other Certificated Salaries		1900	3,983,175.00	3,983,175.00	1,283,257.08	4,165,018.00	(181,843.00)	-4.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>20,789,181.00</b>	<b>20,789,181.00</b>	<b>5,179,199.11</b>	<b>17,082,072.00</b>	<b>3,707,109.00</b>	<b>17.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,918,950.00	5,918,950.00	837,583.27	6,653,037.00	(734,087.00)	-12.4%
Classified Support Salaries		2200	1,831,163.00	1,831,163.00	446,389.43	1,874,723.00	(43,560.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	275,561.00	275,561.00	61,929.10	255,745.00	19,816.00	7.2%
Clerical, Technical and Office Salaries		2400	1,641,887.00	1,641,887.00	382,678.65	1,636,074.00	5,813.00	0.4%
Other Classified Salaries		2900	486,718.00	486,718.00	105,540.10	554,123.00	(67,405.00)	-13.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,154,279.00</b>	<b>10,154,279.00</b>	<b>1,834,120.55</b>	<b>10,973,702.00</b>	<b>(819,423.00)</b>	<b>-8.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,539,643.00	2,539,643.00	637,752.27	7,402,304.00	(4,862,661.00)	-191.5%
PERS		3201-3202	1,042,502.00	1,042,502.00	215,801.71	1,231,538.00	(189,036.00)	-18.1%
OASDI/Medicare/Alternative		3301-3302	908,405.00	908,405.00	199,271.83	983,864.00	(75,459.00)	-8.3%
Health and Welfare Benefits		3401-3402	5,171,040.00	5,171,040.00	948,061.24	4,813,572.00	357,468.00	6.9%
Unemployment Insurance		3501-3502	14,928.00	14,928.00	3,449.67	14,059.00	869.00	5.8%
Workers' Compensation		3601-3602	602,724.00	602,724.00	141,702.10	566,926.00	35,798.00	5.9%
OPEB, Allocated		3701-3702	235,056.00	235,056.00	55,453.69	221,732.00	13,324.00	5.7%
OPEB, Active Employees		3751-3752	45,138.00	45,138.00	10,393.05	39,205.00	5,933.00	13.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>10,559,436.00</b>	<b>10,559,436.00</b>	<b>2,211,885.56</b>	<b>15,273,200.00</b>	<b>(4,713,764.00)</b>	<b>-44.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	766,372.00	766,372.00	10,408.77	891,608.00	(125,236.00)	-16.3%
Books and Other Reference Materials		4200	21,962.00	21,962.00	25,318.50	25,377.00	(3,415.00)	-15.5%
Materials and Supplies		4300	2,517,772.00	2,517,772.00	418,839.56	2,386,319.00	131,453.00	5.2%
Noncapitalized Equipment		4400	125,758.00	125,758.00	29,102.62	140,496.00	(14,738.00)	-11.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,431,864.00</b>	<b>3,431,864.00</b>	<b>483,669.45</b>	<b>3,443,800.00</b>	<b>(11,936.00)</b>	<b>-0.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,784,243.00	1,784,243.00	63,404.27	2,000,110.00	(215,867.00)	-12.1%
Travel and Conferences		5200	117,924.00	117,924.00	26,545.09	155,781.00	(37,857.00)	-32.1%
Dues and Memberships		5300	1,890.00	1,890.00	1,200.00	3,885.00	(1,995.00)	-105.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,032,561.00	2,032,561.00	360,861.42	1,516,423.00	516,138.00	25.4%
Transfers of Direct Costs		5710	13,671.00	13,671.00	30,599.52	78,788.00	(65,117.00)	-476.3%
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	1,391,925.00	1,391,925.00	469,010.35	1,859,833.00	(467,908.00)	-33.6%
Communications		5900	679.00	679.00	0.00	200.00	479.00	70.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,342,893.00</b>	<b>5,342,893.00</b>	<b>951,620.65</b>	<b>5,615,020.00</b>	<b>(272,127.00)</b>	<b>-5.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	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	9,088.00	(9,088.00)	New
Equipment Replacement		6500	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>45,000.00</b>	<b>45,000.00</b>	<b>0.00</b>	<b>54,088.00</b>	<b>(9,088.00)</b>	<b>-20.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	600,000.00	600,000.00	(164,078.87)	600,000.00	0.00	0.0%
Payments to County Offices		7142	2,885,000.00	2,885,000.00	78,836.39	2,850,000.00	35,000.00	1.2%
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	85,000.00	85,000.00	0.00	74,018.00	10,982.00	12.9%
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	4,549,682.00	4,549,682.00	2,511,081.83	4,563,154.00	(13,472.00)	-0.3%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>8,119,682.00</b>	<b>8,119,682.00</b>	<b>2,425,839.35</b>	<b>8,087,172.00</b>	<b>32,510.00</b>	<b>0.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,146,628.00	2,146,628.00	9,042.70	2,063,889.00	82,739.00	3.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,146,628.00</b>	<b>2,146,628.00</b>	<b>9,042.70</b>	<b>2,063,889.00</b>	<b>82,739.00</b>	<b>3.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>60,588,963.00</b>	<b>60,588,963.00</b>	<b>13,095,377.37</b>	<b>62,592,943.00</b>	<b>(2,003,980.00)</b>	<b>-3.3%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	26,318,584.00	26,318,584.00	0.00	22,274,369.00	(4,044,215.00)	-15.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			26,318,584.00	26,318,584.00	0.00	22,274,369.00	(4,044,215.00)	-15.4%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			26,318,584.00	26,318,584.00	0.00	22,274,369.00	4,044,215.00	-15.4%

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	175,900,767.00	175,900,767.00	38,355,755.89	175,900,767.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,679,465.00	14,679,465.00	2,120,264.05	15,159,520.00	480,055.00	3.3%
3) Other State Revenue		8300-8599	26,084,190.00	26,084,190.00	3,464,850.66	28,844,086.00	2,759,896.00	10.6%
4) Other Local Revenue		8600-8799	1,121,450.00	1,121,450.00	289,853.12	1,360,736.00	239,286.00	21.3%
5) TOTAL, REVENUES			217,785,872.00	217,785,872.00	44,230,723.72	221,265,109.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	97,980,409.00	97,980,409.00	32,470,372.57	100,488,383.00	(2,507,974.00)	-2.6%
2) Classified Salaries		2000-2999	33,994,924.00	33,994,924.00	6,677,842.77	35,087,672.00	(1,092,748.00)	-3.2%
3) Employee Benefits		3000-3999	46,359,391.00	46,359,391.00	12,950,634.41	53,688,009.00	(7,328,618.00)	-15.8%
4) Books and Supplies		4000-4999	12,284,140.00	12,284,140.00	2,422,258.48	12,084,159.00	199,981.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	14,864,693.00	14,864,693.00	3,884,827.43	16,433,951.00	(1,569,258.00)	-10.6%
6) Capital Outlay		6000-6999	188,725.00	188,725.00	23,674.60	222,879.00	(34,154.00)	-18.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,944,682.00	8,944,682.00	2,528,619.64	8,912,172.00	32,510.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(213,006.00)	(213,006.00)	(39,474.91)	(206,699.00)	(6,307.00)	3.0%
9) TOTAL, EXPENDITURES			214,403,958.00	214,403,958.00	60,918,754.99	226,710,526.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			3,381,914.00	3,381,914.00	(16,688,031.27)	(5,445,417.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,381,914.00	3,381,914.00	(16,688,031.27)	(5,445,417.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,163,018.00	31,163,018.00		33,211,587.00	2,048,569.00	6.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,163,018.00	31,163,018.00		33,211,587.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,163,018.00	31,163,018.00		33,211,587.00		
2) Ending Balance, June 30 (E + F1e)			34,544,932.00	34,544,932.00		27,766,170.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	200,000.00	200,000.00		200,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	30,000.00	30,000.00		30,000.00		
b) Restricted		9740	3,932,856.00	3,932,856.00		1,536,938.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,548,061.00	2,548,061.00		0.00		
Enrollment Decline Contingency	0000	9780	1,000,000.00					
Supplemental and Concentration	0000	9780	1,548,061.00					
Enrollment Decline Contingency	0000	9780		1,000,000.00				
Supplemental and Concentration	0000	9780		1,548,061.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,864,267.00	12,864,237.00		13,602,631.00		
Unassigned/Unappropriated Amount		9790	14,894,748.00	14,894,778.00		12,321,601.00		

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	83,963,119.00	83,963,119.00	29,611,935.01	84,317,585.00	354,466.00	0.4%
Education Protection Account State Aid - Current Year		8012	22,695,436.00	22,695,436.00	5,773,552.00	23,094,207.00	398,771.00	1.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	402,468.00	402,468.00	0.00	402,468.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	57,840,553.00	57,840,553.00	0.00	57,840,553.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,883,809.00	1,883,809.00	1,448,002.96	1,883,809.00	0.00	0.0%
Prior Years' Taxes		8043	883,545.00	883,545.00	644,918.02	883,545.00	0.00	0.0%
Supplemental Taxes		8044	1,750,817.00	1,750,817.00	454,397.65	1,750,817.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,827,659.00	4,827,659.00	480,707.45	4,827,659.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,653,361.00	1,653,361.00	4,914.80	1,653,361.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>175,900,767.00</b>	<b>175,900,767.00</b>	<b>38,418,427.89</b>	<b>176,654,004.00</b>	<b>753,237.00</b>	<b>0.4%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(62,672.00)	(753,237.00)	(753,237.00)	New
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>175,900,767.00</b>	<b>175,900,767.00</b>	<b>38,355,755.89</b>	<b>175,900,767.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,153,313.00	3,153,313.00	0.29	3,149,313.00	(4,000.00)	-0.1%
Special Education Discretionary Grants		8182	798,523.00	798,523.00	(520,240.26)	794,082.00	(4,441.00)	-0.6%
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%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	7,031,782.00	7,031,782.00	1,885,192.50	7,090,794.00	59,012.00	0.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	937,700.00	937,700.00	276,724.77	939,307.00	1,607.00	0.2%

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	1,222,648.00	1,222,648.00	312,692.68	1,333,192.00	110,544.00	9.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,535,499.00	1,535,499.00	165,894.07	1,852,832.00	317,333.00	20.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,679,465.00</b>	<b>14,679,465.00</b>	<b>2,120,264.05</b>	<b>15,159,520.00</b>	<b>480,055.00</b>	<b>3.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	9,300,501.00	9,300,501.00	244,155.52	9,300,501.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,375,193.00	4,375,193.00	0.00	4,375,193.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materii		8560	3,383,252.00	3,383,252.00	106,517.83	3,639,306.00	256,054.00	7.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,777,166.00	4,777,166.00	2,627,441.17	4,777,166.00	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	3,088,749.00	3,088,749.00	0.00	200,000.00	(2,888,749.00)	-93.5%
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	1,159,329.00	1,159,329.00	486,736.14	6,551,920.00	5,392,591.00	465.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>26,084,190.00</b>	<b>26,084,190.00</b>	<b>3,464,850.66</b>	<b>28,844,086.00</b>	<b>2,759,896.00</b>	<b>10.6%</b>

2016-17 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	3,540.50	22,530.00	22,530.00	New
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	200,000.00	200,000.00	48,354.26	200,000.00	0.00	0.0%
Interest		8660	107,673.00	107,673.00	46,274.54	100,169.00	(7,504.00)	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	294,097.00	294,097.00	21,384.00	294,097.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	519,680.00	519,680.00	170,299.82	743,940.00	224,260.00	43.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,121,450.00</b>	<b>1,121,450.00</b>	<b>289,853.12</b>	<b>1,360,736.00</b>	<b>239,286.00</b>	<b>21.3%</b>
<b>TOTAL, REVENUES</b>			<b>217,785,872.00</b>	<b>217,785,872.00</b>	<b>44,230,723.72</b>	<b>221,265,109.00</b>	<b>3,479,237.00</b>	<b>1.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	74,836,432.00	74,836,432.00	24,476,331.89	76,198,267.00	(1,361,835.00)	-1.8%
Certificated Pupil Support Salaries		1200	8,177,569.00	8,177,569.00	2,945,162.90	8,780,011.00	(602,442.00)	-7.4%
Certificated Supervisors' and Administrators' Salaries		1300	8,631,348.00	8,631,348.00	2,903,539.81	8,753,722.00	(122,374.00)	-1.4%
Other Certificated Salaries		1900	6,335,060.00	6,335,060.00	2,145,337.97	6,756,383.00	(421,323.00)	-6.7%
TOTAL, CERTIFICATED SALARIES			97,980,409.00	97,980,409.00	32,470,372.57	100,488,383.00	(2,507,974.00)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,644,916.00	7,644,916.00	1,167,734.33	8,388,873.00	(743,957.00)	-9.7%
Classified Support Salaries		2200	10,783,664.00	10,783,664.00	2,289,924.99	10,841,599.00	(57,935.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	2,904,244.00	2,904,244.00	642,518.35	2,897,468.00	6,776.00	0.2%
Clerical, Technical and Office Salaries		2400	9,493,247.00	9,493,247.00	2,042,179.93	9,499,414.00	(6,167.00)	-0.1%
Other Classified Salaries		2900	3,168,853.00	3,168,853.00	535,485.17	3,460,318.00	(291,465.00)	-9.2%
TOTAL, CLASSIFIED SALARIES			33,994,924.00	33,994,924.00	6,677,842.77	35,087,672.00	(1,092,748.00)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,077,955.00	12,077,955.00	4,051,331.92	17,847,039.00	(5,769,084.00)	-47.8%
PERS		3201-3202	4,025,600.00	4,025,600.00	843,588.29	4,282,442.00	(256,842.00)	-6.4%
OASDI/Medicare/Alternative		3301-3302	3,771,755.00	3,771,755.00	939,176.37	3,991,549.00	(219,794.00)	-5.8%
Health and Welfare Benefits		3401-3402	22,259,005.00	22,259,005.00	4,960,471.74	22,949,542.00	(690,537.00)	-3.1%
Unemployment Insurance		3501-3502	64,930.00	64,930.00	19,237.99	67,860.00	(2,930.00)	-4.5%
Workers' Compensation		3601-3602	2,621,523.00	2,621,523.00	1,315,494.18	2,736,784.00	(115,261.00)	-4.4%
OPEB, Allocated		3701-3702	1,027,434.00	1,027,434.00	233,142.40	1,076,582.00	(49,148.00)	-4.8%
OPEB, Active Employees		3751-3752	207,000.00	207,000.00	62,753.79	210,773.00	(3,773.00)	-1.8%
Other Employee Benefits		3901-3902	304,189.00	304,189.00	525,437.73	525,438.00	(221,249.00)	-72.7%
TOTAL, EMPLOYEE BENEFITS			46,359,391.00	46,359,391.00	12,950,634.41	53,688,009.00	(7,328,618.00)	-15.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000,000.00	5,000,000.00	101,899.90	4,921,721.00	78,279.00	1.6%
Books and Other Reference Materials		4200	101,543.00	101,543.00	32,864.96	116,814.00	(15,271.00)	-15.0%
Materials and Supplies		4300	6,565,263.00	6,565,263.00	1,779,005.99	6,246,834.00	318,429.00	4.9%
Noncapitalized Equipment		4400	617,334.00	617,334.00	508,487.63	798,790.00	(181,456.00)	-29.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,284,140.00	12,284,140.00	2,422,258.48	12,084,159.00	199,981.00	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,784,243.00	1,784,243.00	63,404.27	2,000,110.00	(215,867.00)	-12.1%
Travel and Conferences		5200	348,966.00	348,966.00	93,116.86	467,872.00	(118,906.00)	-34.1%
Dues and Memberships		5300	33,714.00	33,714.00	29,979.36	38,438.00	(4,724.00)	-14.0%
Insurance		5400-5450	650,000.00	650,000.00	614,589.00	650,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,707,000.00	2,707,000.00	786,483.14	3,027,615.00	(320,615.00)	-11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,577,352.00	2,577,352.00	561,636.15	2,130,337.00	447,015.00	17.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,500.00)	(14,500.00)	(4,184.39)	(16,000.00)	1,500.00	-10.3%
Professional/Consulting Services and Operating Expenditures		5800	6,659,585.00	6,659,585.00	1,695,986.46	8,003,732.00	(1,344,147.00)	-20.2%
Communications		5900	118,333.00	118,333.00	43,816.58	131,847.00	(13,514.00)	-11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,864,693.00	14,864,693.00	3,884,827.43	16,433,951.00	(1,569,258.00)	-10.6%

2016-17 First Interim  
General Fund  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	91,225.00	91,225.00	17,518.60	119,223.00	(27,998.00)	-30.7%
Equipment Replacement		6500	97,500.00	97,500.00	6,156.00	103,656.00	(6,156.00)	-6.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>188,725.00</b>	<b>188,725.00</b>	<b>23,674.60</b>	<b>222,879.00</b>	<b>(34,154.00)</b>	<b>-18.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	600,000.00	600,000.00	(164,078.87)	600,000.00	0.00	0.0%
Payments to County Offices		7142	2,885,000.00	2,885,000.00	132,501.23	2,850,000.00	35,000.00	1.2%
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	85,000.00	85,000.00	0.00	74,018.00	10,982.00	12.9%
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	825,000.00	825,000.00	49,115.45	825,000.00	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	4,549,682.00	4,549,682.00	2,511,081.83	4,563,154.00	(13,472.00)	-0.3%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>8,944,682.00</b>	<b>8,944,682.00</b>	<b>2,528,619.64</b>	<b>8,912,172.00</b>	<b>32,510.00</b>	<b>0.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(213,006.00)	(213,006.00)	(39,474.91)	(206,699.00)	(6,307.00)	3.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(213,006.00)</b>	<b>(213,006.00)</b>	<b>(39,474.91)</b>	<b>(206,699.00)</b>	<b>(6,307.00)</b>	<b>3.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>214,403,958.00</b>	<b>214,403,958.00</b>	<b>60,918,754.99</b>	<b>226,710,526.00</b>	<b>(12,306,568.00)</b>	<b>-5.7%</b>



2016-17 First Interim  
General Fund  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	440,113.00	440,113.00	22,078.40	428,201.00	(11,912.00)	-2.7%
3) Other State Revenue		8300-8599	4,785,111.00	4,785,111.00	1,629,094.72	4,732,579.00	(52,532.00)	-1.1%
4) Other Local Revenue		8800-8799	0.00	0.00	855.24	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,225,224.00	5,225,224.00	1,652,028.36	5,160,780.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,558,202.00	1,558,202.00	314,627.87	1,514,782.00	43,420.00	2.8%
2) Classified Salaries		2000-2999	1,515,575.00	1,515,575.00	291,242.81	1,460,332.00	55,243.00	3.6%
3) Employee Benefits		3000-3999	1,424,745.00	1,424,745.00	295,640.52	1,420,909.00	3,836.00	0.3%
4) Books and Supplies		4000-4999	462,571.00	462,571.00	8,528.52	460,299.00	2,272.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	51,125.00	51,125.00	11,675.30	74,063.00	(22,938.00)	-44.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	213,006.00	213,006.00	39,474.91	206,699.00	6,307.00	3.0%
9) TOTAL, EXPENDITURES			5,225,224.00	5,225,224.00	961,189.93	5,137,084.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	690,838.43	23,696.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	690,838.43	23,696.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,197.00	50,197.00		24,402.00	(25,795.00)	-51.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,197.00	50,197.00		24,402.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,197.00	50,197.00		24,402.00		
2) Ending Balance, June 30 (E + F1e)			50,197.00	50,197.00		48,098.00		
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	50,197.00	50,197.00		48,098.00		
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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	440,113.00	440,113.00	22,078.40	428,201.00	(11,912.00)	-2.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	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	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			440,113.00	440,113.00	22,078.40	428,201.00	(11,912.00)	-2.7%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	30,403.00	30,403.00	1,578.72	28,841.00	(1,562.00)	-5.1%
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	4,724,708.00	4,724,708.00	1,627,516.00	4,832,024.00	(92,684.00)	-2.0%
All Other State Revenue	All Other	8590	30,000.00	30,000.00	0.00	71,714.00	41,714.00	139.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,785,111.00	4,785,111.00	1,629,094.72	4,732,579.00	(52,532.00)	-1.1%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	855.24	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	855.24	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,225,224.00	5,225,224.00	1,652,028.36	5,160,780.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,514,485.00	1,514,485.00	314,627.87	1,514,782.00	(297.00)	0.0%
Certificated Pupil Support Salaries		1200	43,717.00	43,717.00	0.00	0.00	43,717.00	100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,558,202.00</b>	<b>1,558,202.00</b>	<b>314,627.87</b>	<b>1,514,782.00</b>	<b>43,420.00</b>	<b>2.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	965,803.00	965,803.00	167,188.99	942,497.00	23,306.00	2.4%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	69,564.00	69,564.00	17,913.00	71,652.00	(2,088.00)	-3.0%
Clerical, Technical and Office Salaries		2400	293,498.00	293,496.00	59,245.52	260,929.00	32,567.00	11.1%
Other Classified Salaries		2900	186,712.00	186,712.00	46,895.30	185,254.00	1,458.00	0.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,515,575.00</b>	<b>1,515,575.00</b>	<b>291,242.81</b>	<b>1,480,332.00</b>	<b>55,243.00</b>	<b>3.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	101,775.00	101,775.00	19,638.86	124,901.00	(23,126.00)	-22.7%
PERS		3201-3202	314,527.00	314,527.00	61,453.45	321,348.00	(6,821.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	185,047.00	185,047.00	35,691.71	186,599.00	(1,552.00)	-0.8%
Health and Welfare Benefits		3401-3402	730,333.00	730,333.00	160,468.55	702,222.00	28,111.00	3.8%
Unemployment Insurance		3501-3502	1,539.00	1,539.00	299.70	1,488.00	51.00	3.3%
Workers' Compensation		3601-3602	62,107.00	62,107.00	12,264.11	55,950.00	6,157.00	9.9%
OPEB, Allocated		3701-3702	24,284.00	24,284.00	4,796.32	23,505.00	779.00	3.2%
OPEB, Active Employees		3751-3752	5,133.00	5,133.00	1,027.82	4,896.00	237.00	4.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,424,745.00</b>	<b>1,424,745.00</b>	<b>295,640.52</b>	<b>1,420,909.00</b>	<b>3,836.00</b>	<b>0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	451,571.00	451,571.00	8,528.52	449,299.00	2,272.00	0.5%
Noncapitalized Equipment		4400	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>462,571.00</b>	<b>462,571.00</b>	<b>8,528.52</b>	<b>460,299.00</b>	<b>2,272.00</b>	<b>0.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,800.00	3,800.00	68.22	4,800.00	(1,000.00)	-26.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,700.00	9,700.00	2,662.65	11,388.00	(1,688.00)	-17.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,500.00	14,500.00	4,184.39	16,000.00	(1,500.00)	-10.3%
Professional/Consulting Services and Operating Expenditures		5800	23,100.00	23,100.00	4,713.04	41,800.00	(18,700.00)	-81.0%
Communications		5900	25.00	25.00	47.00	75.00	(50.00)	-200.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>51,125.00</b>	<b>51,125.00</b>	<b>11,675.30</b>	<b>74,063.00</b>	<b>(22,938.00)</b>	<b>-44.9%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	213,006.00	213,006.00	39,474.91	206,699.00	6,307.00	3.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>213,006.00</b>	<b>213,006.00</b>	<b>39,474.91</b>	<b>206,699.00</b>	<b>6,307.00</b>	<b>3.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,225,224.00</b>	<b>5,225,224.00</b>	<b>961,189.93</b>	<b>5,137,084.00</b>		

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

Resource	Description	2016/17
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	48,098.00
Total, Restricted Balance		48,098.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,232.00	9,232.00	2,473.79	10,133.00	901.00	9.8%
5) TOTAL, REVENUES			9,232.00	9,232.00	2,473.79	10,133.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	104,000.00	104,000.00	15,725.49	104,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	194,524.00	194,524.00	223.97	194,462.00	62.00	0.0%
6) Capital Outlay		6000-6999	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			344,524.00	344,524.00	15,949.46	344,462.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(335,292.00)	(335,292.00)	(13,475.67)	(334,329.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(335,292.00)	(335,292.00)	(13,475.67)	(334,329.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,320,721.00	1,320,721.00		1,326,358.00	5,637.00	0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,320,721.00	1,320,721.00		1,326,358.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,320,721.00	1,320,721.00		1,326,358.00		
2) Ending Balance, June 30 (E + F1e)			985,429.00	985,429.00		992,029.00		
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	985,429.00	985,429.00		992,029.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,232.00	9,232.00	2,473.79	10,133.00	901.00	9.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,232.00	9,232.00	2,473.79	10,133.00	901.00	9.8%
<b>TOTAL, REVENUES</b>			9,232.00	9,232.00	2,473.79	10,133.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	103,000.00	103,000.00	15,725.49	103,000.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			104,000.00	104,000.00	15,725.49	104,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	163,600.00	163,600.00	0.00	163,600.00	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	30,924.00	30,924.00	223.97	30,862.00	62.00	0.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			194,524.00	194,524.00	223.97	194,462.00	62.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			344,524.00	344,524.00	15,949.46	344,462.00		

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

Resource	Description	2016/17 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,536.00	11,536.00	18,542.49	189,797.00	178,261.00	1545.3%
5) TOTAL, REVENUES			11,536.00	11,536.00	18,542.49	189,797.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	20,600.91	34,208.00	(34,208.00)	New
5) Services and Other Operating Expenditures		5000-5999	58,722.00	58,722.00	1,801.33	73,812.00	(15,090.00)	-25.7%
6) Capital Outlay		6000-6999	771,629.00	771,629.00	924,956.35	1,881,902.00	(1,090,273.00)	-141.3%
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			830,351.00	830,351.00	947,358.59	1,969,922.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(818,815.00)	(818,815.00)	(928,816.10)	(1,780,125.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	29,086,261.67	29,086,262.00	29,086,262.00	New
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	29,086,261.67	29,086,262.00		

2016-17 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(818,815.00)	(818,815.00)	28,157,445.57	27,306,137.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,086,936.00	2,086,936.00		1,909,737.00	(177,199.00)	-8.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,086,936.00	2,086,936.00		1,909,737.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,086,936.00	2,086,936.00		1,909,737.00		
2) Ending Balance, June 30 (E + F1e)			1,268,121.00	1,268,121.00		29,215,874.00		
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	1,268,121.00	1,268,121.00		29,215,874.00		
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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8618	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	11,536.00	11,536.00	18,542.49	189,797.00	178,261.00	1545.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,536.00	11,536.00	18,542.49	189,797.00	178,261.00	1545.3%
<b>TOTAL, REVENUES</b>			11,536.00	11,536.00	18,542.49	189,797.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	13,479.93	22,788.00	(22,788.00)	New
Noncapitalized Equipment		4400	0.00	0.00	7,120.98	11,420.00	(11,420.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	20,600.91	34,208.00	(34,208.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	58,722.00	58,722.00	1,801.33	73,812.00	(15,090.00)	-25.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			58,722.00	58,722.00	1,801.33	73,812.00	(15,090.00)	-25.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	771,629.00	771,629.00	924,956.35	1,881,902.00	(1,090,273.00)	-141.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>771,629.00</b>	<b>771,629.00</b>	<b>924,956.35</b>	<b>1,881,902.00</b>	<b>(1,090,273.00)</b>	<b>-141.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>830,351.00</b>	<b>830,351.00</b>	<b>947,358.59</b>	<b>1,969,922.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	29,086,261.67	29,086,262.00	29,086,262.00	New
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	29,086,261.67	29,086,262.00	29,086,262.00	New
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	29,086,261.67	29,086,262.00		

Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	29,215,874.00
Total, Restricted Balance		29,215,874.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,938.00	99,938.00	186,767.94	278,985.00	179,047.00	179.2%
5) TOTAL, REVENUES			99,938.00	99,938.00	186,767.94	278,985.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	346,753.00	346,753.00	48,820.91	502,333.00	(155,580.00)	-44.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			346,753.00	346,753.00	48,820.91	502,333.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(246,815.00)	(246,815.00)	137,947.03	(223,348.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(246,815.00)	(246,815.00)	137,947.03	(223,348.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,542,731.00	14,542,731.00		15,748,341.00	1,205,610.00	8.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,542,731.00	14,542,731.00		15,748,341.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,542,731.00	14,542,731.00		15,748,341.00		
2) Ending Balance, June 30 (E + F1e)			14,295,916.00	14,295,916.00		15,524,993.00		
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	14,295,916.00	14,295,916.00		15,524,993.00		
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)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	99,938.00	99,938.00	35,586.99	127,805.00	27,867.00	27.9%
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								
Mitigation/Developer Fees		8681	0.00	0.00	151,180.95	151,180.00	151,180.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>99,938.00</b>	<b>99,938.00</b>	<b>186,767.94</b>	<b>278,985.00</b>	<b>179,047.00</b>	<b>179.2%</b>
<b>TOTAL, REVENUES</b>			<b>99,938.00</b>	<b>99,938.00</b>	<b>186,767.94</b>	<b>278,985.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	346,753.00	346,753.00	48,820.91	502,333.00	(155,580.00)	-44.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			346,753.00	346,753.00	48,820.91	502,333.00	(155,580.00)	-44.9%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			346,753.00	346,753.00	48,820.91	502,333.00		

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/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17
		Projected Year Totals
9010	Other Restricted Local	15,524,993.00
Total, Restricted Balance		15,524,993.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27.00	27.00	7.36	30.00	3.00	11.1%
5) TOTAL, REVENUES			27.00	27.00	7.36	30.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3.00	3.00	0.68	3.00	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			3.00	3.00	0.68	3.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			24.00	24.00	6.68	27.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24.00	24.00	6.68	27.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,924.00	3,924.00		3,925.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,924.00	3,924.00		3,925.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,924.00	3,924.00		3,925.00		
2) Ending Balance, June 30 (E + F1e)			3,948.00	3,948.00		3,952.00		
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	3,948.00	3,948.00		3,952.00		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	27.00	27.00	7.36	30.00	3.00	11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			27.00	27.00	7.36	30.00	3.00	11.1%
<b>TOTAL, REVENUES</b>			27.00	27.00	7.36	30.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	3.00	3.00	0.68	3.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3.00	3.00	0.68	3.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3.00	3.00	0.68	3.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2016/17
		Projected Year Totals
7710	State School Facilities Projects	3,952.00
Total, Restricted Balance		<u>3,952.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	726,221.00	726,221.00	243,979.72	739,839.00	13,618.00	1.9%
5) TOTAL, REVENUES			726,221.00	726,221.00	243,979.72	739,839.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,781.00	1,781.00	510.82	2,136.00	(355.00)	-19.9%
6) Capital Outlay		6000-6999	1,000,000.00	1,000,000.00	59,835.71	1,030,000.00	(30,000.00)	-3.0%
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			1,001,781.00	1,001,781.00	60,346.53	1,032,136.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(275,560.00)	(275,560.00)	183,633.19	(292,297.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(275,560.00)	(275,560.00)	183,633.19	(292,297.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,857,054.00	2,857,054.00		2,896,831.00	39,777.00	1.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,857,054.00	2,857,054.00		2,896,831.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,857,054.00	2,857,054.00		2,896,831.00		
2) Ending Balance, June 30 (E + F1e)			2,581,494.00	2,581,494.00		2,604,534.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,581,494.00	2,581,494.00		2,604,534.00		
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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	6,247.00	6,247.00	6,247.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	17,780.00	17,780.00	5,647.20	25,151.00	7,371.00	41.5%
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	708,441.00	708,441.00	232,085.52	708,441.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			726,221.00	726,221.00	243,979.72	739,839.00	13,618.00	1.9%
<b>TOTAL, REVENUES</b>			726,221.00	726,221.00	243,979.72	739,839.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,781.00	1,781.00	510.82	2,136.00	(355.00)	-19.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,781.00	1,781.00	510.82	2,136.00	(355.00)	-19.9%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	700,000.00	700,000.00	59,835.71	700,000.00	0.00	0.0%
Equipment Replacement		6500	300,000.00	300,000.00	0.00	330,000.00	(30,000.00)	-10.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>59,835.71</b>	<b>1,030,000.00</b>	<b>(30,000.00)</b>	<b>-3.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,001,781.00</b>	<b>1,001,781.00</b>	<b>60,346.53</b>	<b>1,032,136.00</b>		



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

Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	2,604,534.00
Total, Restricted Balance		2,604,534.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,268,189.00	24,268,189.00	5,432,106.18	24,975,984.00	707,795.00	2.9%
5) TOTAL, REVENUES			24,268,189.00	24,268,189.00	5,432,106.18	24,975,984.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	26,451,712.00	26,451,712.00	6,830,383.15	27,159,506.00	(707,794.00)	-2.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,000.00	3,000.00	676.68	3,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			26,454,712.00	26,454,712.00	6,831,059.83	27,162,506.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,186,523.00)	(2,186,523.00)	(1,398,953.65)	(2,186,522.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,186,523.00)	(2,186,523.00)	(1,398,953.65)	(2,186,522.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(14,105,740.00)	(14,105,740.00)		(13,630,923.00)	474,817.00	-3.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(14,105,740.00)	(14,105,740.00)		(13,630,923.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(14,105,740.00)	(14,105,740.00)		(13,630,923.00)		
2) Ending Net Position, June 30 (E + F1e)			(16,292,263.00)	(16,292,263.00)		(15,817,445.00)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(16,292,263.00)	(16,292,263.00)		(15,817,445.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	7,499.61	15,000.00	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								
In-District Premiums/Contributions		8674	24,253,189.00	24,253,189.00	5,424,606.57	24,960,984.00	707,795.00	2.9%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			24,268,189.00	24,268,189.00	5,432,106.18	24,975,984.00	707,795.00	2.9%
<b>TOTAL, REVENUES</b>			24,288,189.00	24,288,189.00	5,432,106.18	24,975,984.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,041,056.00	24,041,056.00	6,830,383.15	24,748,850.00	(707,794.00)	-2.9%
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	2,410,656.00	2,410,656.00	0.00	2,410,656.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			26,451,712.00	26,451,712.00	6,830,383.15	27,159,506.00	(707,794.00)	-2.7%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	3,000.00	676.68	3,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			3,000.00	3,000.00	676.68	3,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			26,454,712.00	26,454,712.00	6,831,059.83	27,162,506.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
Total, Restricted Net Position		0.00



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,896.33	17,896.33	17,659.00	17,945.39	49.06	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	17,896.33	17,896.33	17,659.00	17,945.39	49.06	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	50.25	50.25	50.25	50.25	0.00	0%
b. Special Education-Special Day Class	34.70	34.70	34.70	34.70	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	12.06	12.06	12.06	0%
d. Special Education Extended Year	2.93	2.93	2.93	2.93	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	87.88	87.88	99.94	99.94	12.06	14%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	17,984.21	17,984.21	17,758.94	18,045.33	61.12	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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: \_\_\_\_\_

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Christeen Betz

Telephone: (714) 517-7539 Ext 4202

Title: Director of Fiscal Services

E-mail: cbetz@anaheim elementary.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 budget adoption.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?  • 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	
			n/a	X
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, have there been changes since budget adoption in OPEB liabilities?	X	
			n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?  • If yes, have there been changes since budget adoption in self-insurance liabilities?		X
				X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a 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	

**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) 8,720,380.00
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) 179,467,102.00

**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) 4.86%

**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)	8,477,085.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,634,208.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,000.00
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)	827,579.17
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)	408.24
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)	11,983,280.41
9. Carry-Forward Adjustment (Part IV, Line F)	1,423,200.80
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,406,481.21

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	127,440,282.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	34,301,386.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	23,698,655.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	2,105,469.00
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)	35,122.00
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)	9,079.00
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)	16,200,798.83
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)	7,991.76
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)	4,930,385.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	208,729,168.59

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

5.74%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2017-18 see [www.cde.ca.gov/fg/ac/lic](http://www.cde.ca.gov/fg/ac/lic))  
(Line A10 divided by Line B18)

6.42%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>11,983,280.41</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(770,681.60)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.69%) times Part III, Line B18); zero if negative	<u>1,423,200.80</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.69%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.71%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,423,200.80</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,423,200.80</u>

Approved indirect cost rate: 4.69%  
Highest rate used in any program: 4.71%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,773,134.00	317,660.00	4.69%
01	3310	3,513,532.00	157,928.00	4.49%
01	3311	11,732.00	550.00	4.69%
01	3320	498,488.00	22,332.00	4.48%
01	3327	231,025.00	10,350.00	4.48%
01	3345	1,890.00	89.00	4.71%
01	3385	50,069.00	2,243.00	4.48%
01	3395	22,974.00	1,077.00	4.69%
01	4035	897,227.00	42,080.00	4.69%
01	4203	1,307,051.00	26,141.00	2.00%
01	5630	119,529.00	5,605.00	4.69%
01	6010	0.00	214,012.00	N/A
01	6230	68,055.00	3,192.00	4.69%
01	6500	20,550,485.00	920,640.00	4.48%
01	6512	1,134,427.00	50,821.00	4.48%
01	8150	5,475,266.00	255,852.00	4.67%
01	9010	1,421,190.00	33,317.00	2.34%
12	6052	28,656.00	1,344.00	4.69%
12	6105	4,378,571.00	205,355.00	4.69%



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	175,900,767.00	2.91%	181,012,185.00	0.71%	182,303,965.00
2. Federal Revenues	8100-8299	320,000.00	0.00%	320,000.00	0.00%	320,000.00
3. Other State Revenues	8300-8599	7,182,129.00	-54.90%	3,238,895.00	-0.93%	3,208,815.00
4. Other Local Revenues	8600-8799	408,591.00	-4.97%	388,281.00	0.62%	390,704.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(22,274,369.00)	9.89%	(24,476,787.00)	8.46%	(26,548,423.00)
6. Total (Sum lines A1 thru A5c)		161,537,118.00	-0.65%	160,482,574.00	-0.50%	159,675,061.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				83,406,311.00		83,000,612.00
b. Step & Column Adjustment				816,231.00		807,818.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,221,930.00)		(1,352,642.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,406,311.00	-0.49%	83,000,612.00	-0.66%	82,455,788.00
2. Classified Salaries						
a. Base Salaries				24,113,970.00		24,511,850.00
b. Step & Column Adjustment				397,880.00		402,442.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,113,970.00	1.65%	24,511,850.00	1.64%	24,914,292.00
3. Employee Benefits	3000-3999	38,414,809.00	8.38%	41,634,464.00	5.50%	43,926,033.00
4. Books and Supplies	4000-4999	8,640,359.00	-42.27%	4,988,164.57	13.21%	5,647,048.75
5. Services and Other Operating Expenditures	5000-5999	10,818,931.00	-0.73%	10,739,878.88	2.56%	11,014,773.00
6. Capital Outlay	6000-6999	168,791.00	0.00%	168,791.00	0.00%	168,791.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	825,000.00	0.00%	825,000.00	0.00%	825,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,270,588.00)	0.00%	(2,270,588.00)	0.00%	(2,270,588.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(7,000,000.00)
11. Total (Sum lines B1 thru B10)		164,117,583.00	-0.32%	163,598,172.45	-2.39%	159,681,137.75
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,580,465.00)		(3,115,598.45)		(6,076.75)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,809,697.00		26,229,232.00		23,113,633.55
2. Ending Fund Balance (Sum lines C and D1)		26,229,232.00		23,113,633.55		23,107,556.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	305,000.00		305,000.00		305,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		7,260,078.00		7,189,010.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,602,631.00		13,578,833.00		13,800,089.00
2. Unassigned/Unappropriated	9790	12,321,601.00		1,969,722.55		1,813,457.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,229,232.00		23,113,633.55		23,107,556.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,602,631.00		13,578,833.00		13,800,089.00
c. Unassigned/Unappropriated	9790	12,321,601.00		1,969,722.55		1,813,457.80
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>25,924,232.00</b>		<b>15,548,555.55</b>		<b>15,613,546.80</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For the adjustments of \$700k per year, this is for reduction in teachers due to declining enrollment. Estimated eight teachers at \$87.5K. If needed, the The District will implement \$7.87 million in budget reductions in 2018-19.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	175,900,767.00	2.91%	181,012,185.00	0.71%	182,303,965.00
2. Federal Revenues	8100-8299	320,000.00	0.00%	320,000.00	0.00%	320,000.00
3. Other State Revenues	8300-8599	7,182,129.00	-54.90%	3,238,895.00	-0.93%	3,208,815.00
4. Other Local Revenues	8600-8799	408,591.00	-4.97%	388,281.00	0.62%	390,704.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(22,274,369.00)	9.89%	(24,476,787.00)	8.46%	(26,548,423.00)
6. Total (Sum lines A1 thru A5c)		161,537,118.00	-0.65%	160,482,574.00	-0.50%	159,675,061.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				83,406,311.00		83,000,612.00
b. Step & Column Adjustment				816,231.00		807,818.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,221,930.00)		(1,352,642.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,406,311.00	-0.49%	83,000,612.00	-0.66%	82,455,788.00
2. Classified Salaries						
a. Base Salaries				24,113,970.00		24,511,850.00
b. Step & Column Adjustment				397,880.00		402,442.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,113,970.00	1.65%	24,511,850.00	1.64%	24,914,292.00
3. Employee Benefits	3000-3999	38,414,809.00	8.38%	41,634,464.00	5.50%	43,926,033.00
4. Books and Supplies	4000-4999	8,640,359.00	-42.27%	4,988,164.57	13.21%	5,647,048.75
5. Services and Other Operating Expenditures	5000-5999	10,818,931.00	-0.73%	10,739,878.88	2.56%	11,014,773.00
6. Capital Outlay	6000-6999	168,791.00	0.00%	168,791.00	0.00%	168,791.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	825,000.00	0.00%	825,000.00	0.00%	825,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,270,588.00)	0.00%	(2,270,588.00)	0.00%	(2,270,588.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(7,000,000.00)
11. Total (Sum lines B1 thru B10)		164,117,583.00	-0.32%	163,598,172.45	-2.39%	159,681,137.75
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		(2,580,465.00)		(3,115,598.45)		(6,076.75)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,809,697.00		26,229,232.00		23,113,633.55
2. Ending Fund Balance (Sum lines C and D1)		26,229,232.00		23,113,633.55		23,107,556.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	305,000.00		305,000.00		305,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		7,260,078.00		7,189,010.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,602,631.00		13,578,833.00		13,800,089.00
2. Unassigned/Unappropriated	9790	12,321,601.00		1,969,722.55		1,813,457.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,229,232.00		23,113,633.55		23,107,556.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,602,631.00		13,578,833.00		13,800,089.00
c. Unassigned/Unappropriated	9790	12,321,601.00		1,969,722.55		1,813,457.80
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		25,924,232.00		15,548,555.55		15,613,546.80
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For the adjustments of \$700k per year, this is for reduction in teachers due to declining enrollment. Estimated eight teachers at \$87.5K. If needed, the The District will implement \$7.87 million in budget reductions in 2018-19.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	14,839,520.00	0.00%	14,839,520.00	0.00%	14,839,520.00
3. Other State Revenues	8300-8599	21,661,957.00	-0.62%	21,528,028.00	0.68%	21,673,672.00
4. Other Local Revenues	8600-8799	952,145.00	0.00%	952,154.00	0.00%	952,154.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	22,274,369.00	9.89%	24,476,788.00	8.46%	26,548,423.00
6. Total (Sum lines A1 thru A5c)		59,727,991.00	3.46%	61,796,490.00	3.59%	64,013,769.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				17,082,072.00		16,861,485.00
b. Step & Column Adjustment				252,983.00		258,591.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(473,570.00)		(360,696.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,082,072.00	-1.29%	16,861,485.00	-0.61%	16,759,380.00
2. Classified Salaries						
a. Base Salaries				10,973,702.00		11,007,720.00
b. Step & Column Adjustment				34,018.00		34,124.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,973,702.00	0.31%	11,007,720.00	0.31%	11,041,844.00
3. Employee Benefits	3000-3999	15,273,200.00	4.81%	16,007,534.00	2.90%	16,471,889.00
4. Books and Supplies	4000-4999	3,443,800.00	-19.09%	2,786,527.00	1.24%	2,821,081.00
5. Services and Other Operating Expenditures	5000-5999	5,615,020.00	3.19%	5,794,276.00	0.98%	5,851,076.00
6. Capital Outlay	6000-6999	54,088.00	0.00%	54,088.00	0.00%	54,088.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,087,172.00	0.66%	8,140,198.00	1.44%	8,257,090.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,063,889.00	0.00%	2,063,889.00	0.00%	2,063,889.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		62,592,943.00	0.20%	62,715,717.00	0.96%	63,320,337.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,864,952.00)		(919,227.00)		693,432.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,401,890.00		1,536,938.00		617,711.00
2. Ending Fund Balance (Sum lines C and D1)		1,536,938.00		617,711.00		1,311,143.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,536,938.00		617,711.00		1,311,143.00
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)		1,536,938.00		617,711.00		1,311,143.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment is for the Educator Effectivness Grant which added two staff development days in 2016-17 and one day in 2017-18.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	175,900,767.00	2.91%	181,012,185.00	0.71%	182,303,965.00
2. Federal Revenues	8100-8299	15,159,520.00	0.00%	15,159,520.00	0.00%	15,159,520.00
3. Other State Revenues	8300-8599	28,844,086.00	-14.14%	24,766,923.00	0.47%	24,882,487.00
4. Other Local Revenues	8600-8799	1,360,736.00	-1.49%	1,340,435.00	0.18%	1,342,858.00
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%	1.00	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		221,265,109.00	0.46%	222,279,064.00	0.63%	223,688,830.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				100,488,383.00		99,862,097.00
b. Step & Column Adjustment				1,069,214.00		1,066,409.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,695,500.00)		(1,713,338.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	100,488,383.00	-0.62%	99,862,097.00	-0.65%	99,215,168.00
2. Classified Salaries						
a. Base Salaries				35,087,672.00		35,519,570.00
b. Step & Column Adjustment				431,898.00		436,566.00
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	35,087,672.00	1.23%	35,519,570.00	1.23%	35,956,136.00
3. Employee Benefits	3000-3999	53,688,009.00	7.36%	57,641,998.00	4.78%	60,397,922.00
4. Books and Supplies	4000-4999	12,084,159.00	-35.66%	7,774,691.57	8.92%	8,468,129.75
5. Services and Other Operating Expenditures	5000-5999	16,433,951.00	0.61%	16,534,154.88	2.01%	16,865,849.00
6. Capital Outlay	6000-6999	222,879.00	0.00%	222,879.00	0.00%	222,879.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,912,172.00	0.59%	8,965,198.00	1.30%	9,082,090.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(206,699.00)	0.00%	(206,699.00)	0.00%	(206,699.00)
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				0.00		(7,000,000.00)
11. Total (Sum lines B1 thru B10)		226,710,526.00	-0.17%	226,313,889.45	-1.46%	223,001,474.75
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,445,417.00)		(4,034,825.45)		687,355.25
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,211,587.00		27,766,170.00		23,731,344.55
2. Ending Fund Balance (Sum lines C and D1)		27,766,170.00		23,731,344.55		24,418,699.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	305,000.00		305,000.00		305,000.00
b. Restricted	9740	1,536,938.00		617,711.00		1,311,143.00
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		7,260,078.00		7,189,010.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,602,631.00		13,578,833.00		13,800,089.00
2. Unassigned/Unappropriated	9790	12,321,601.00		1,969,722.55		1,813,457.80
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		27,766,170.00		23,731,344.55		24,418,699.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,602,631.00		13,578,833.00		13,800,089.00
c. Unassigned/Unappropriated	9790	12,321,601.00		1,969,722.55		1,813,457.80
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)		25,924,232.00		15,548,555.55		15,613,546.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.43%		6.87%		7.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)		17,659.00		17,500.00		17,300.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		226,710,526.00		226,313,889.45		223,001,474.75
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)		226,710,526.00		226,313,889.45		223,001,474.75
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)		6,801,315.78		6,789,416.68		6,690,044.24
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)		6,801,315.78		6,789,416.68		6,690,044.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	226,710,526.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,087,269.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	222,879.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,462,172.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,685,051.00
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				205,938,206.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		17,943.94
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,476.76
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	189,188,273.49	10,530.24
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)	189,188,273.49	10,530.24
B. Required effort (Line A.2 times 90%)	170,269,446.14	9,477.22
C. Current year expenditures (Line I.E and Line II.B)	205,938,206.00	11,476.76
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 NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

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

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	17,984.21	17,945.39		
Charter School	76.24	185.00		
<b>Total ADA</b>	<b>18,060.45</b>	<b>18,130.39</b>	<b>0.4%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	17,752.91	17,559.00		
Charter School	185.00	185.00		
<b>Total ADA</b>	<b>17,937.91</b>	<b>17,744.00</b>	<b>-1.1%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	17,559.91	17,139.00		
Charter School	185.00	185.00		
<b>Total ADA</b>	<b>17,744.91</b>	<b>17,324.00</b>	<b>-2.4%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The District contracts with Davis Demographics to project enrollment. Based on the new 2016-17 projections and the District's historical trends, the District has been declining the last 2002.

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2016-17)				
District Regular	18,483	18,327		
Charter School	230	230		
<b>Total Enrollment</b>	<b>18,713</b>	<b>18,557</b>	<b>-0.8%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	18,100	17,929		
Charter School	230	230		
<b>Total Enrollment</b>	<b>18,330</b>	<b>18,159</b>	<b>-0.9%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	17,900	17,483		
Charter School	230	230		
<b>Total Enrollment</b>	<b>18,130</b>	<b>17,713</b>	<b>-2.3%</b>	<b>Not Met</b>

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

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

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

Explanation:  
(required if NOT met)

The District contracts with Davis Demographics to project enrollment. Based on the new 2016-17 projections and the District's historical trends, the District has been declining the last 2002.

**3. CRITERION: ADA to Enrollment**

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

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

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

\*Please note for FY 2013-14 unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	18,513	19,158	96.6%
Second Prior Year (2014-15)			
District Regular	18,496	19,164	
Charter School		0	
Total ADA/Enrollment	18,496	19,164	96.5%
First Prior Year (2015-16)			
District Regular	17,861	18,641	
Charter School	0	0	
Total ADA/Enrollment	17,861	18,641	95.8%
		Historical Average Ratio:	96.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **96.8%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	17,659	18,327		
Charter School	185	230		
Total ADA/Enrollment	17,844	18,557	96.2%	Met
1st Subsequent Year (2017-18)				
District Regular	17,259	17,929		
Charter School	185	230		
Total ADA/Enrollment	17,444	18,159	96.1%	Met
2nd Subsequent Year (2018-19)				
District Regular	16,828	17,483		
Charter School	185	230		
Total ADA/Enrollment	17,013	17,713	96.0%	Met

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2016-17)	176,654,004.00	176,654,004.00	0.0%	Met
1st Subsequent Year (2017-18)	181,116,347.00	181,012,185.00	-0.1%	Met
2nd Subsequent Year (2018-19)	182,188,404.00	182,303,965.00	0.1%	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	109,337,288.53	116,737,254.99	93.7%
Second Prior Year (2014-15)	119,564,444.61	131,081,090.93	91.2%
First Prior Year (2015-16)	139,316,219.45	153,151,757.43	91.0%
	Historical Average Ratio:		92.0%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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):	89.0% to 95.0%	89.0% to 95.0%	89.0% to 95.0%

**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 (2016-17)	145,935,090.00	164,117,583.00	88.9%	Not Met
1st Subsequent Year (2017-18)	149,146,926.00	163,598,172.45	91.2%	Met
2nd Subsequent Year (2018-19)	151,296,113.00	159,681,137.75	94.7%	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 NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

There is a one time expenditure in the 4000s (Text Book Adoption) for \$4.5 million that is causing the ratio to be lower.



## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2016-17)	14,679,465.00	15,159,520.00	3.3%	No
1st Subsequent Year (2017-18)	15,159,520.00	15,159,520.00	0.0%	No
2nd Subsequent Year (2018-19)	15,159,520.00	15,159,520.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2016-17)	26,084,190.00	28,844,086.00	10.6%	Yes
1st Subsequent Year (2017-18)	24,766,923.00	24,766,923.00	0.0%	No
2nd Subsequent Year (2018-19)	25,030,345.00	24,882,487.00	-0.6%	No

Explanation:  
(required if Yes)

There was an adjustment that reclassified Prop 39 funds to the next fiscal year 2017-18 because of timing concerns as well as an adjustment for STRS On Be-half.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2016-17)	1,121,450.00	1,360,736.00	21.3%	Yes
1st Subsequent Year (2017-18)	1,360,736.00	1,340,435.00	-1.5%	No
2nd Subsequent Year (2018-19)	1,360,736.00	1,342,858.00	-1.3%	No

Explanation:  
(required if Yes)

Additional small grants were awarded to the District for Star and SBAC as well as an increase in Lottery.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2016-17)	12,284,140.00	12,084,159.00	-1.6%	No
1st Subsequent Year (2017-18)	7,774,692.00	7,774,691.57	0.0%	No
2nd Subsequent Year (2018-19)	8,468,129.00	8,468,129.75	0.0%	No

Explanation:  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2016-17)	14,864,693.00	16,433,951.00	10.6%	Yes
1st Subsequent Year (2017-18)	16,434,154.00	16,534,154.88	0.6%	No
2nd Subsequent Year (2018-19)	16,434,154.00	16,865,849.00	2.6%	No

Explanation:  
(required if Yes)

Services were added for supplemental support as well as new site projects.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2016-17)	41,885,105.00	45,364,342.00	8.3%	Not Met
1st Subsequent Year (2017-18)	41,287,179.00	41,266,878.00	0.0%	Met
2nd Subsequent Year (2018-19)	41,550,601.00	41,384,865.00	-0.4%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2016-17)	27,148,833.00	28,518,110.00	5.0%	Met
1st Subsequent Year (2017-18)	24,208,846.00	24,308,846.45	0.4%	Met
2nd Subsequent Year (2018-19)	24,902,283.00	25,333,978.75	1.7%	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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)	
Explanation: Other State Revenue (linked from 6A if NOT met)	There was an adjustment that reclassified Prop 39 funds to the next fiscal year 2017-18 because of timing concerns as well as an adjustment for STRS On Be-half.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Additional small grants were awarded to the District for Star and SBAC as well as an increase in Lottery.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption 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 budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - 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 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% 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.

**DATA ENTRY:** For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,536,145.00	4,536,145.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)			

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.4%	6.9%	7.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.8%	2.3%	2.3%

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2016-17)	(2,580,465.00)	164,117,583.00	1.6%	Met
1st Subsequent Year (2017-18)	(3,115,598.45)	163,598,172.45	1.9%	Met
2nd Subsequent Year (2018-19)	(6,076.75)	159,681,137.75	0.0%	Met

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

As Board priorities are implemented, the District will adopt budget stabilization plans to offset increases.

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 (2016-17)	27,766,170.00	Met
1st Subsequent Year (2017-18)	23,731,344.55	Met
2nd Subsequent Year (2018-19)	24,418,699.80	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 (2016-17)	41,160,652.00	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Current Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	17,659	17,466	17,217
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):

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0.00		

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	226,710,526.00	226,313,889.45	223,001,474.75
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)	226,710,526.00	226,313,889.45	223,001,474.75
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,801,315.78	6,789,416.68	6,690,044.24
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)	6,801,315.78	6,789,416.68	6,690,044.24

# 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	13,602,631.00	13,578,833.00	13,800,089.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	12,321,601.00	1,969,722.55	1,813,457.80
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	25,924,232.00	15,548,555.55	15,613,546.80
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.43%	6.87%	7.00%
District's Reserve Standard (Section 10B, Line 7):	6,801,315.78	6,789,416.68	6,690,044.24
Status:	Met	Met	Met

# 10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

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 budget adoption.

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(26,318,584.00)	(22,274,369.00)	-15.4%	(4,044,215.00)	Not Met
1st Subsequent Year (2017-18)	(24,476,787.00)	(24,476,787.00)	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	(27,248,422.00)	(27,248,422.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

There is an ongoing accounting change that reclassified expenses from restricted to unrestricted. The reclass decreased contributions.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

The District will begin contributing to the Deferred Maintenance Fund as required by the State.

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

Project Information:  
(required if YES)




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

DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

A Bond Anticipation Note is due for \$30 million in 2016-17. In 2018-19 General Obligation bond payment is higher.

**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?

n/a

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

Budget Adoption (Form 01CS, Item S7A)		First Interim
17,411,469.00		17,411,469.00
17,411,469.00		17,411,469.00

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

Actuarial	Actuarial
Jul 01, 2015	Jul 01, 2015

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

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

Budget Adoption (Form 01CS, Item S7A)		First Interim
4,291,768.00		4,291,768.00
4,291,768.00		4,291,768.00
4,291,768.00		4,291,768.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

3,674,507.00	3,726,412.00
3,800,000.00	3,800,000.00
3,800,000.00	3,800,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)


- d. Number of retirees receiving OPEB benefits  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)


4. Comments:

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

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

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	3,674,507.00	3,726,412.00
	3,674,507.00	3,726,412.00
	3,674,507.00	3,726,412.00

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

b.	3,674,507.00	3,726,412.00
	3,674,507.00	3,726,412.00
	3,674,507.00	3,726,412.00

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	925.0	925.0	925.0	925.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

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

Yes

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: Jul 01, 2015

End Date: Jun 30, 2017

5. Salary settlement:

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	No	No

#### 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")

3,527,435		
4.0%		

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	No	No

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

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

No
----

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

If Yes, explain the nature of the new costs:

--

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,014,111	1,013,878	1,014,104
1.0%	1.0%	1.0%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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




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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	623.0	623.0	623.0	623.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Apr 27, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

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:

Jul 01, 2015

End Date:

Jun 30, 2018

5. Salary settlement:

Current Year  
(2016-17)1st Subsequent Year  
(2017-18)2nd Subsequent Year  
(2018-19)

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

Yes

Yes

No

**One Year Agreement**

Total cost of salary settlement

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

Total cost of salary settlement

1,125,886

1,170,922

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

4.0%

4.0%

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

108,670

7. Amount included for any tentative salary schedule increases

Current Year  
(2016-17)1st Subsequent Year  
(2017-18)2nd Subsequent Year  
(2018-19)

0

0

0

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
6,515,900		

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

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

No		

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
119,298	119,298	119,298

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	No	No

**Classified (Non-management) - Other**

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


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	139.0	150.0	150.0	150.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	No	No
220,000		

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes

**S9. Status of Other Funds**

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

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

Yes

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

Yes

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

No

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

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)

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End of School District First Interim Criteria and Standards Review

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[illegible]