

SUPERINTENDENT Linda Wagner, Ed.D.

BOARD OF EDUCATION

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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>riling 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 <u>positive certification</u> 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

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

Summary of Budget Assumptions (continued)

	2016-17	2017-18	2018-19
General Fund Contributions Special Education	As Budgeted	+ \$2,202,418	+ \$2,071,634
Transportation	As Budgeted	+ \$101,044	+ \$119,674
Step, Column, and Longevity Incremental Costs	As Budgeted	+ 1,501,112	+ \$1,502,975
Health/Welfare Benefits 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)

 - √ \$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

Blue Shield (HMO+ESI) -Certificated	District Contribution	Employee Contribution	Combined Totals
Employee Only	\$7,748	-	\$7,748
Employee plus One	\$15,326	\$600	\$15,926
Family	\$21,320	\$720	\$22,040
Blue Shield (PPO+ESI)	District	Employee	
-Certificated	Contribution	Contribution	Combined Totals
Employee Only	\$9,148	***	\$9,418
Employee plus One	\$18,265	\$600	\$18,865
Family	\$26,521	\$720	\$27,241
Tier Contribution Tables Cont. Blue Shield (TRIO+ESI)	District	Employee	
-Certificated	Contribution	Contribution	Combined Totals
- 1 1	1		44007
Employee Only	\$6,337	-	\$6,337
Employee Only Employee plus One	\$6,337 \$12,840	\$600	\$6,337 \$13,440
· · ·	, ,	\$600 \$720	· ·
Employee plus One Family	\$12,840 \$17,626	\$720	\$13,440
Employee plus One Family Kaiser	\$12,840 \$17,626 District	\$720 Employee	\$13,440 \$18,346
Employee plus One Family Kaiser -Certificated/Classified	\$12,840 \$17,626	\$720	\$13,440
Employee plus One Family Kaiser	\$12,840 \$17,626 District Contribution	\$720 Employee	\$13,440 \$18,346 Combined Totals

<u>Tier Contribution Tables</u>

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

-Certificated/Classified	Contribution	Contribution	
Employee Only	\$240	-	\$240
Employee plus One	\$397	••	\$397
Family	\$585	-	\$585
MES (Vision Plan)	District	Employee	
-Certificated/Classified	Contribution	Contribution	Combined Totals
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:

7	State Teachers Retirement System (STRS)	12.58%
B	Public Employee Retirement System (PERS)	13.888%
a	OASDI (Social Security for School Sector)	6.200%
8	Medicare	1.450%
	State Unemployment Insurance (SUI)	.0500%
8	Workers Compensation Premium	2.02%
	OPEB Allocation (GASB 45)	.17%
8	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.

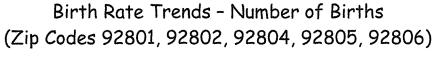
Contributions from General Fund

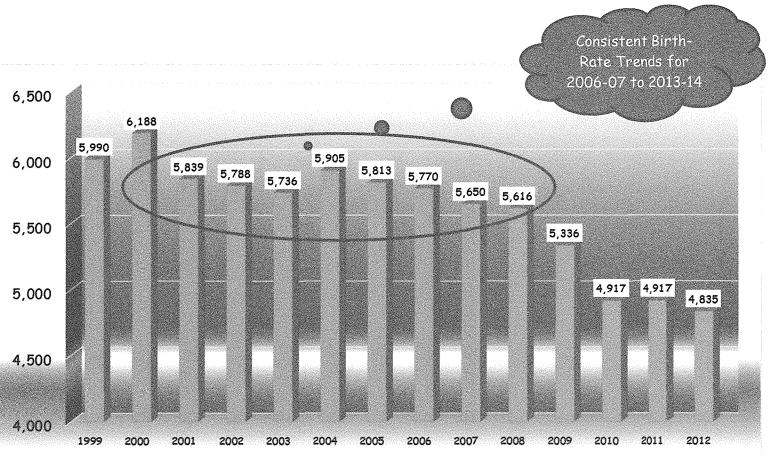
- The Special Education Program contributions have increased by an additional \$3.1 million since budget adoption.
 - ✓ Total contributions now equal \$25.4 million
- The funding contribution to transport students to and from school are now budgeted at \$6.2 million.
 - The Home-To-School (Regular Ed)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

Section IV Financial Analysis

Student Enrollment Trends

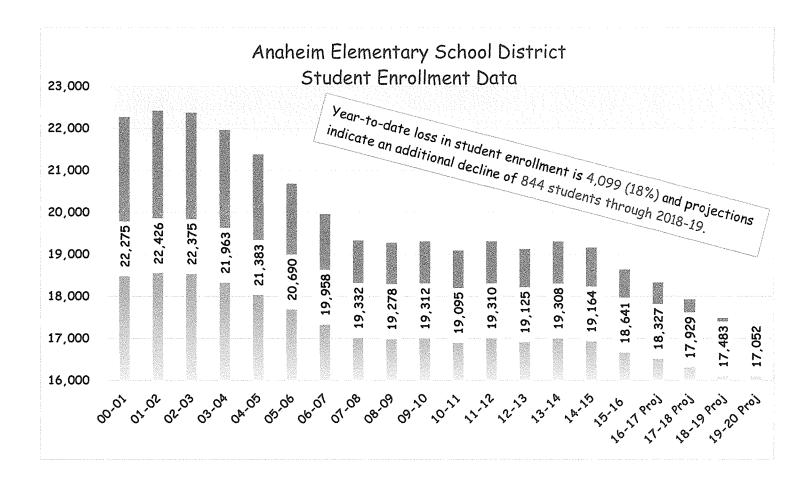
The First Interim Budget includes projections based on recent trends and utilizing available birth rate data. As depicted on the chart below, the annual birth rates for our community have been steadily declining since 2004 and reflect a double-digit decreases.





Student Enrollment Trends Cont.

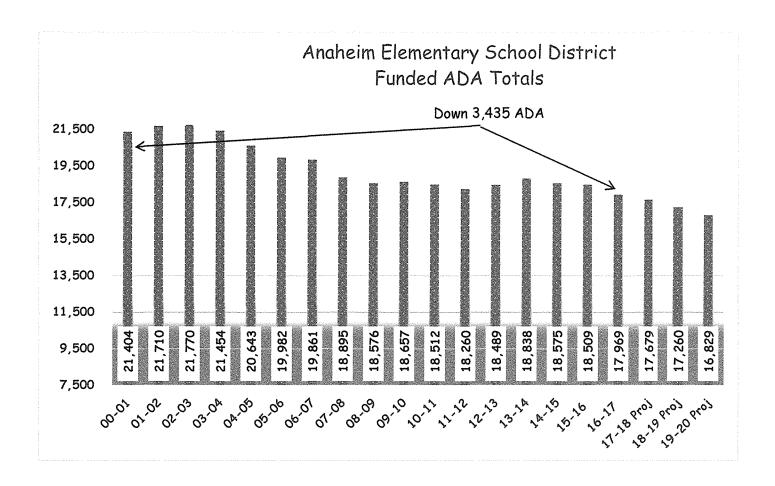
Districts in Southern California started realizing a decline in student population as early as 2001-02. There are a multitude of reasons for the District incurring the level of enrollment decline over the last thirteen years. For the most part, the enrollment decline has much to do with the economic 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.

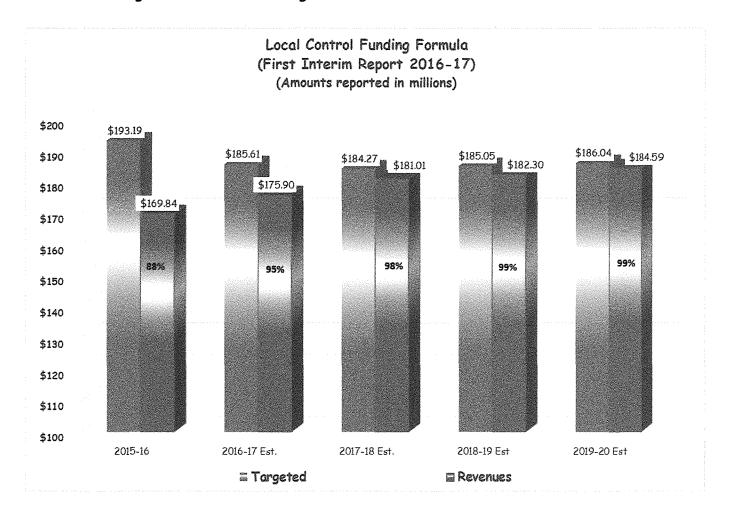
Funded ADA Trends

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.

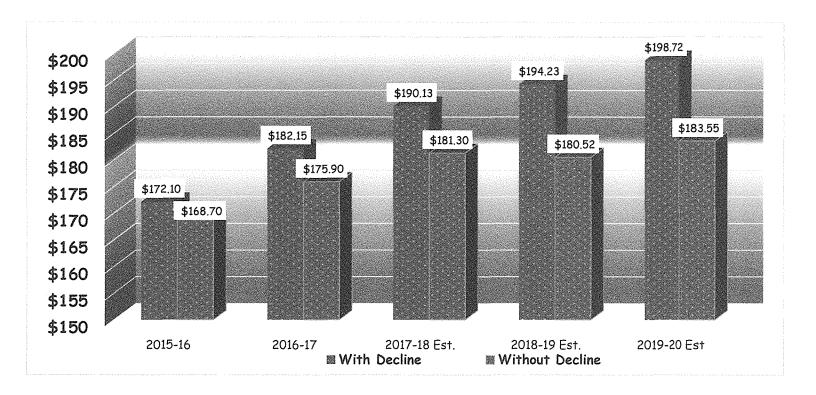


As narrated on page 8 of this document, the LCFF Funding Model replaces the Base Revenue Limit System which served K-12 Education for forty years. What is noteworthy about these projections is the small change in Targeted Funding Level(s) since 2013-14. Unfortunately, the major cause of these projections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

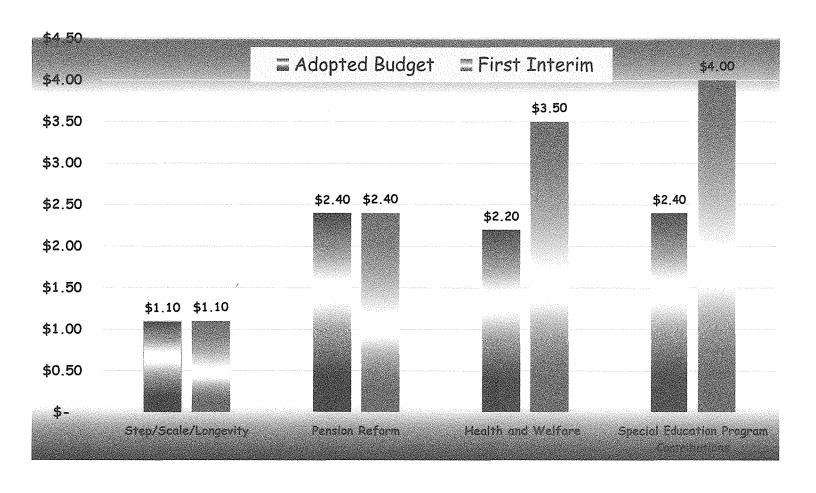
The blue bars in the graph below indicate revenue projections based on 2014-15 enrollment counts being status quo for the duration of projection period. The green bars indicate current projections based on anticipated declines. In summary, the short-term loss in revenues equates to more than \$47.36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

	3% Reserve	6% (Board Goal)
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 pupal 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 \$33,211,587 None \$33,211,587	Projection 2017-18 \$27,766,170 None \$27,766,170	Projection 2018-19 \$23,731,337 None \$23,731,337
\$221,265,109 \$226,710,526 (5,445,417)	\$222,279,058 \$226,313,891 (4,034,833)	\$223,688,830 \$230,001,476 (6,312,647)
		(7,000,000)
\$27,766,170	\$23,731,337	\$24,418,691
\$1,841,938	\$8,182,782	\$8,805,145
• •	• •	\$75,000
	• •	\$200,000
•	\$30,000	\$30,000
\$1,536,938	\$617,704	\$1,311,135
\$0	\$7,260,078	\$7,189,010
\$25,924,232 \$6,801,316 \$6,801,316 \$12,321,600 5.43%	\$15,548,555 \$6,789,417 \$6,789,417 \$1,969,722 0.87%	\$15,613,546 \$6,900,044 \$6,900,044 \$1,813,457 0.79%
	2016-17 \$33,211,587 None \$33,211,587 \$221,265,109 \$226,710,526 (5,445,417) \$27,766,170 \$1,841,938 \$75,000 \$200,000 \$30,000 \$1,536,938 \$0 \$25,924,232 \$6,801,316 \$6,801,316 \$6,801,316 \$12,321,600	2016-17

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

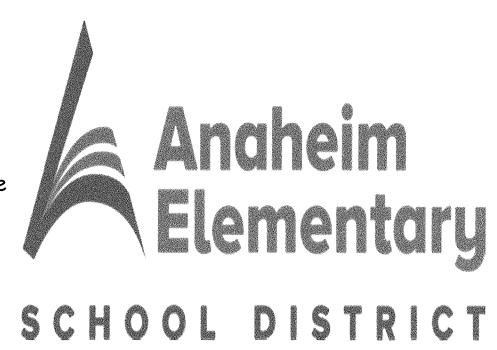
Dr. Linda Wagner Superintendent

David A. Rivera
Assistant Superintendent Adminis

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



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 - Schools are funded on average daily student attendance
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- 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

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- ☐ 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 <u>current fiscal year and subsequent</u> <u>two fiscal years</u>



Budget Assumptions Summary Starts on Page 4 of the Cover Letter



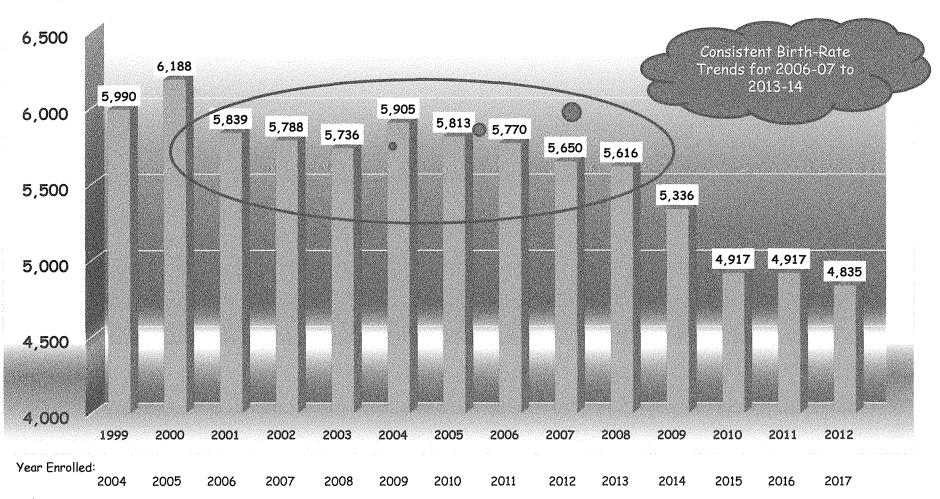
Financial Analysis

Noteworthy Trends for the District

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

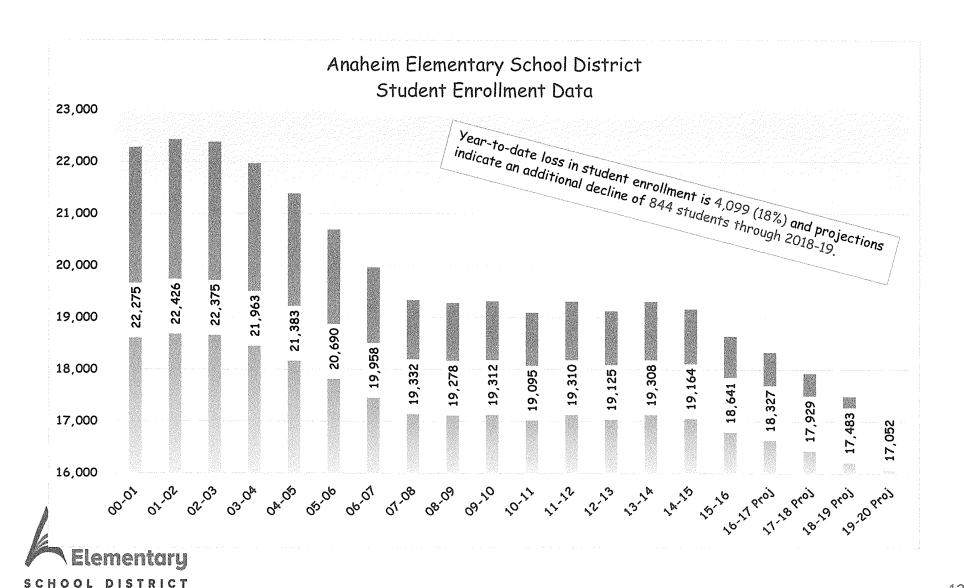


Birth Rate Trends - Number of Births (Zip Codes 92801, 92802, 92804, 92805, 92806)

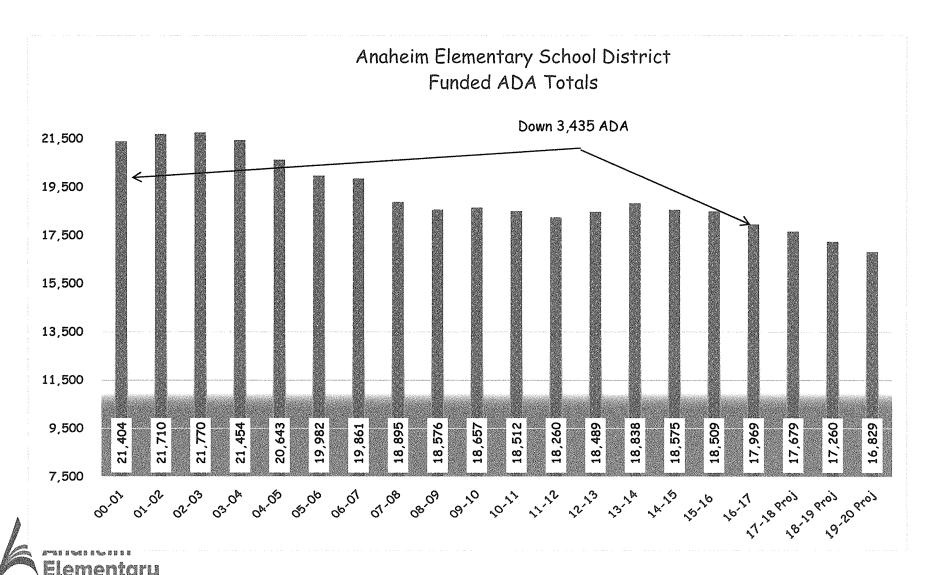




Anaheim Elementary School District Student Enrollment Trends

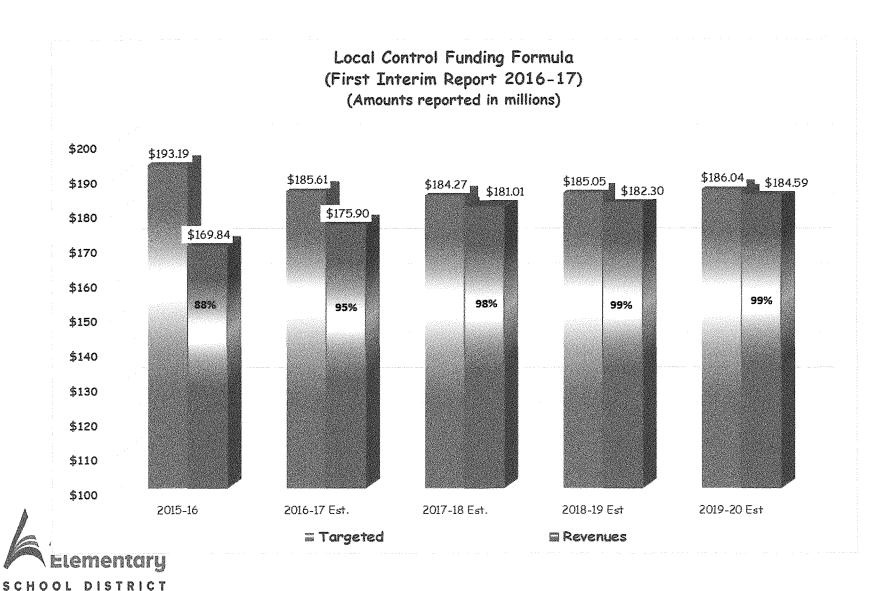


Funded ADA Trends



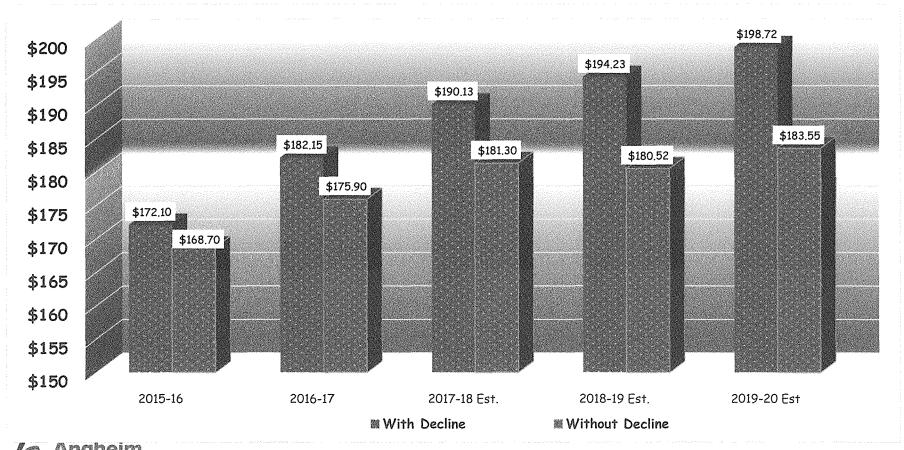
SCHOOL DISTRICT

LCFF Revenue Projections



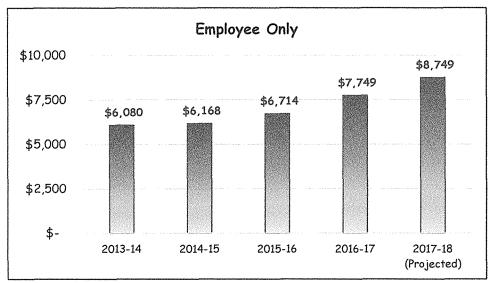
Fiscal Impact of Enrollment Decline Base Year: 2014-15 Funding ADA

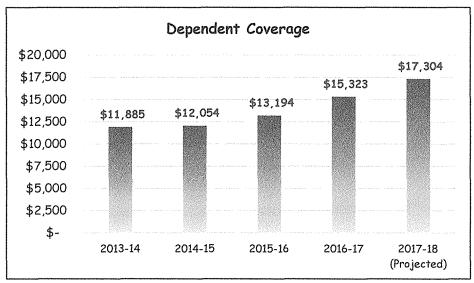
The anticipated loss of revenues from enrollment decline is estimated at \$47.36 million.

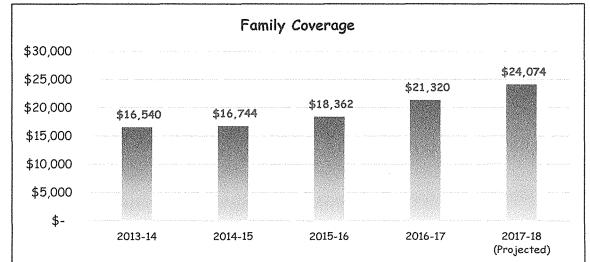




Blue Shield Medical Insurance Plan (HMO) Changes in Annual Premiums

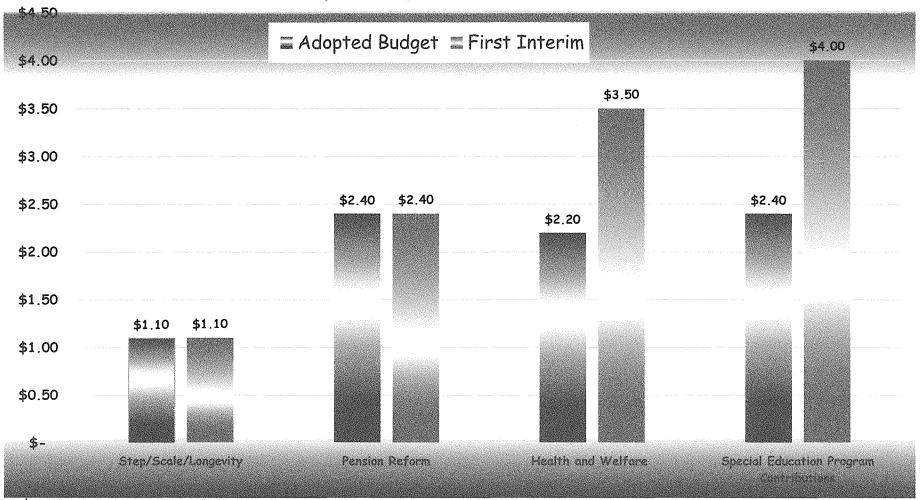








Anaheim Elementary School District Annual Costs of Operations (Amounts shown in Millions) Fiscal Year: 2016-17





Major Budget Variances (Unrestricted) Adopted Budget vs. First Interim

\$231k

R	e	٧	e	n	u	e	S

Total

 Lottery	\$121k
 Star SBAC	\$32k
 All Other	\$78k

Expenditures

- Salaries/Benefits Total \$3.79m
 - Certificated \$2.17m
 - Counselors
 - Classroom Teachers
 - Classified \$273kBenefits \$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

Revenue	25
---------	----

Medical \$200k

- Title Programs \$170k

Lottery \$135k

Total \$505k

Expenditures

- Salaries/Benefits \$1.8m

Other Adjustments

Total \$2.07m



\$272k

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	COLUMN
III. Available Reserves (Unrestricted):	5.43%	0.87%	0.79%	LINE CO.

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 <u>Positive Certification</u>

 Submit reports to the Orange County Department of Education for review and approval



Board of Education

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: 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:					
Meeting Date: Signed: President of the Governing Board CERTIFICATION OF FINANCIAL CONDITION					
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.					
QUALIFIED CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.					
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.					
Contact person for additional information on the interim report:					
Name: 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.

				Not
CRITE	RIA AND STANDARDS	·	Met	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.		х

CRITE	RIA AND STANDARDS (con	tinued)	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.		х
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.	х	
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.	х	•
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.		х
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.		х
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.	х	
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.	х	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

	EMENTAL INFORMATION		<u>No</u>	<u>Yes</u>
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?	х	
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?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	Х	
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?		х

	LEMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	х	
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 	n/a	х
		 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)?	х	
		 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)?		Х
		 If yes, have there been changes since budget adoption in self- insurance liabilities? 		Х
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) Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
S8	Labor Agreement Budget	For negotiations settled since budget adoption, per Government	X	
30	Revisions	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	,

DDIT	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
Ä3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
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?		х
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?		х
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	Х	
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).	Х	
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?	х	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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%
5) TOTAL, REVENUES	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	183,580,159.00	183,580,159.00	38,591,440.03	183,811,487.00		
B. EXPENDITURES								
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	s	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%
Other Outgo (excluding Transfers of Indirect Costs)	et	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%
9) TOTAL, EXPENDITURES			153,814,995.00	153,814,995.00	47,823,377.62	164,117,583.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - BS	9)		29,765,164.00	29,765,164.00	(9,231,937.59)	19,693,904.00		
D. OTHER FINANCING SOURCES/USES								
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%
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/L	JSES		(26,318,584.00)	(26,318,584.00)	0.00	(22,274,369.00)		

		Nevenues	, Experiordies, and C	Hanges in Fully balan				
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,446,580.00	3,446,580.00	(9,231,937.59)	(2,580,465.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance 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 d) Assigned		9760	0.00	0.00		0.00		
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						1		
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		

	Revenues	, Expenditures, and C	hanges in Fund Balan	ce			
Description Resource	Object Codes Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES	Odeca Odeca		Ι ΙΟΙ			\ <u>-</u> /	
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%
Subtotal, LCFF Sources		175,900,767.00	175,900,767.00	38,418,427.89	176,654,004.00	753,237.00	0.4%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF							
Transfers - Current Year All Oth	ner 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%
TOTAL, LCFF SOURCES		175,900,767.00	175,900,767.00	38,355,755.89	175,900,767.00	0.00	0.0%
FEDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	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	00,0	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]		

Description	Resource Codes	Object Codes	Original Budget	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					ļ	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290					ļ	
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3012-3020, 3030-	8290						
Other No Child Left Behind	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%
TOTAL, FEDERAL REVENUE			320,000.00	320,000.00	0.00	320,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0,00	0.00	0.00	0.00	0.00	0.0%
Child Nutrilion 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 Materia	is	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	İ	
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					ļ	
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590			ļ			
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%
TOTAL, OTHER STATE REVENUE			7,029,073.00	7,029,073.00	21,384.93	7,182,129.00	153,056.00	2.2%

Description	Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	Resource code.	s Coues	[[A]	(b)	<u> </u>	(0)	1=/	11-7
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			
Prior Years' Taxes		8617		0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes		0010	0.00	0.00	0.00	0,00		
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 No	n-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	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%
Miligation/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		0003	0.00	0.00	0.00	0.00	0,00	0.07
Plus: Misc Funds Non-LCFF (50%) Adjust	ment	8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sour		8697	0.00	0.00	0.00	0.00	0.00	0.076
All Other Local Revenue	ces	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			0.30	0.00	0,00	0,00	0.00	0.070
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs ROC/P Transfers	6500	8793						
From Districts or Charter Schools	6360	8791				}		*
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			330,319.00	330,319.00	214,299.21	408,591.00	78,272.00	23.7%
TOTAL, REVENUES			183,580,159.00	183,580,159.00	38,591,440.03	183,811,487.00	231,328.00	0.1%

	Revenues,	Expenditures, and Cl	hanges in Fund Balan	ce			
Description Resource Codes	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%
TOTAL, CERTIFICATED SALARIES		77,191,228.00	77,191,228.00	27,291,173.46	83,406,311.00	(6,215,083.00)	-8.1%
CLASSIFIED SALARIES							
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%
TOTAL, CLASSIFIED SALARIES		23,840,645.00	23,840,645.00	4,843,722.22	24,113,970.00	(273,325.00)	-1.1%
EMPLOYEE BENEFITS							
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%
TOTAL, EMPLOYEE BENEFITS		35,799,955.00	35,799,955.00	10,738,748.85	38,414,809.00	(2,614,854.00)	-7.3%
BOOKS AND SUPPLIES							
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%
TOTAL, BOOKS AND SUPPLIES		8,852,276.00	8,852,276.00	1,938,589.03	8,640,359.00	211,917.00	2.4%
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	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)	<i>-</i> 16.6%
Communications	5900	117,654.00	117,654.00	43,816.58	131,647.00	(13,993.00)	-11.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		9,521,800.00	9,521,800.00	2,933,206.78	10,818,931.00	(1,297,131.00)	-13.6%

Description F	esource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								<u>v</u>
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%
TOTAL, CAPITAL OUTLAY			143,725.00	143,725.00	23,674.60	168,791.00	(25,066.00)	-17.4%
OTHER OUTGO (excluding Transfers of Indirect	Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7 100	0.00	0.00	0.00	0.00	0.00	0.07
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 Apportion To Districts or Charter Schools	ments 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%
TOTAL, OTHER OUTGO (excluding Transfers of In	ndirect Costs)		825,000.00	825,000.00	102,780.29	825,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT CO								
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%
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		(2,359,634.00)	(2,359,634.00)	(48,517.61)	(2,270,588.00)	(89,046.00)	3.8%
							1	

		Revenues,	Expenditures, and C	hanges in Fund Balan	ce			
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS							1	X
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 8979	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						1		
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%

Description	Danasana Onda	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES								
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%
Other Outgo (excluding Transfers of Indirect Costs)	ı	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	1		(26,383,250.00)	(26,383,250.00)	(7,456,093.68)	(25,139,321.00)	7 P.	
D. OTHER FINANCING SOURCES/USES	L.,	177	(20,000,200,007)	(20,000,200.00)	(1,100,000,00)	(20,100,02,00)		
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/US	SES		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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,666.00)	(64,666.00)	(7,456,093.68)	(2,864,952.00)		
F. FUND BALANCE, RÉSERVES						-		
Beginning Fund Balance 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		0744	0.00	0.00		0.00		
Revolving Cash		9711	0.00	0.00				
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00	<u> </u>	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 d) Assigned		9760	0.00	0.00		0.00		
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		

Orange obtainty		Revenue,	Expenditures, and Ch	nanges in Fund Baland	се			romi
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES		***************************************					3-1	
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) Community Redevelopment Funds		8045	0,00	0.00	0.00	0.00		
(SB 617/699/1992)		8047	. 0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0,00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0,00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Pro		8096	0.00	0.00	0.00	0.00	0.00	0.076
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Yea	ars	8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES	413	0000	0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE		,		5.55		5.55	0.00	
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 Sour	rces	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%

				Tanges in Fully Dalam				
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	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 3012-3020, 3030-	8290	0,00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	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 Materia		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%

orango ocam,		Revenue,	Expenditures, and Ch	anges in Fund Baland	ce			
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes			0.00		0,00	0,00	0.00	0.0%
Supplemental Taxes		8617 8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8010	0,00	0,00	0.00	0.00	0.00	0.0%
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%) Adjustm	ne .	8691	0.00	0.00	0.00	0,00		
Pass-Through Revenues From Local Source	es	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%
			791,131.00	791,131.00	75,553.91	952,145.00	161,014.00	20.4%

Resource Code	Revenue, Expenditures, and Changes in Fund Balance								
Certificated Faceheric Subscience	Description Resc			, ,	Operating Budget	(Totals	(Col B & D)	(E/B)
Certificated Pupil Copport Solaries 1200 5,910,971.00 5,810,971.00 433,918.55 1,289,471.00 4,71,850.00 77,785.									
Certificated Supervisors' and Amministrators' Salaries 1000 3.883.175.00 3.883.175.00 1.282.2016 4.185.018.00 (19.14.6.00 4.285.00 4.185.018.00 1.128.00 4.185.018.00 1.128.00 4.185.018.00 1.128.00 4.185.018.00 1.128.00	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%
Other Certificated Salaries 1900 3,985,175.00 3,083,175.00 1233,257.08 4,185,018.00 (18),843.00 4.55, 170,170,110 17,082,072.00 3,707,109.00 17,285, 170,180,110 17,082,072.00 3,707,109.00 17,285, 170,180,110 17,082,072.00 3,707,109.00 17,285, 170,180,180 17,285,180,180 18,285,180 18,285,180,180 18,285,180,180 18,285,180 18,285,180,180 18,285,180	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%
TOTAL, CERTIFICATED SALARIES Classified Instructional Stainies 2100 5.818.850.00 637.653.27 65.527 65.527.0 (274.087.60) 17.895. Classified Supervisors' and Administrators' Salaries 2200 1.831.153.00 1.831.153.00 446.389.43 1.87.4723.00 (45.580.00) 2.24. Classified Supervisors' and Administrators' Salaries 2200 276.561.00 275.561.00 61.829.10 255.745.00 19.816.00 7.286. Classified Supervisors' and Administrators' Salaries 2300 4.86.781.00 1.81.163.00 1.81.163.00 275.561.00 19.829.10 19.854.50 19.816.00 7.286. Classified Supervisors' and Administrators' Salaries 2400 1.821.162.00 1.821.162.00 382.678.85 18.856.74.00 19.816.00 7.286. Classified Supervisors' and Administrators' Salaries 2500 4.867.182.00 1.846.720.0 18.859.10 19.854.10 1	Certificated Supervisors' and Administrators' Salaries		1300	521,816.00	521,816.00	179,023.90	463,456.00	58,360.00	11.2%
Classified Instructional Salaries	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%
Classified Instructional Salaries 2100	TOTAL, CERTIFICATED SALARIES			20,789,181.00	20,789,181.00	5,179,199.11	17,082,072.00	3,707,109.00	17.8%
Classified Support Solaries 200	CLASSIFIED SALARIES								
Classified Supervisors' and Administrators' Salaries 2300	Classified Instructional Salaries		2100	5,918,950.00	5,918,950.00	837,583.27	6,653,037.00	(734,087.00)	-12.4%
Clerical, Technical and Office Salaries 2400 1,641,887.00 382,678.65 1,636,074.00 5,813.00 0,456	Classified Support Salaries		2200	1,831,163.00	1,831,163.00	446,389.43	1,874,723.00	(43,560.00)	-2.4%
Other Classified Salaries 2900 466,718.00 1055,40.10 554,123.00 67,455.00 1-13,875 TOTAL, CLASSIFIED SALARIES 10,154,279.00 10,154,279.00 1,834,120,85 10,973,702.00 (619,423.00) 8.118 EMPLOYEE BENEFITS 3101-3102 2,539,843.00 527,752,27 7,402,394.00 (4,862,861.00) 191,569 PERS 3201-3202 1,042,502.00 1,142,502.00 215,6801.71 1,231,588.00 (480,938.00) 181,769 PERS 3201-3202 1,042,502.00 5,771,040.00 340,061.24 4,813,572.00 3,7456.00 5,836.00 189,271.83 983,864.00 (75,456.00) 8,839 Health and Welfare Benefits 3401-3402 5,771,040.00 5,471,040.00 344,061.24 4,813,572.00 3,7456.00 5,939 Whorker Companation 3501-3502 1,922.00 5,272.00 141,702.10 569,328.00 35,789.00 5,939 OPEB, Active Employees 3701-3702 235,959.00 235,659.00 55,438.89 221,722.00 1,373,764.00 5,774 <t< td=""><td>Classified Supervisors' and Administrators' Salaries</td><td></td><td>2300</td><td>275,561.00</td><td>275,561.00</td><td>61,929.10</td><td>255,745.00</td><td>19,816.00</td><td>7.2%</td></t<>	Classified Supervisors' and Administrators' Salaries		2300	275,561.00	275,561.00	61,929.10	255,745.00	19,816.00	7.2%
TOTAL_CLASSIFIED SALARIES	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%
### EMPLOYEE BENEFITS STRS \$101-3102 2,539,643.00 2,539,643.00 2,539,643.00 2,539,643.00 2,1042,502.00 2,158,01.71 1,231,539.00 (189,036,00) -18,11% CASDIMedicare/Alternative 3301-3302 301-3302 301-3402 301-3	Other Classified Salaries		2900	486,718.00	486,718.00	105,540.10	554,123.00	(67,405.00)	-13.8%
STRS 3101-3102 2,539,643.00 2,539,643.00 657,752.27 7,402,304.00 (4,862,681.00) -191,575 PERS 3201-3202 1,042,592.00 1,042,592.00 215,801,71 1,231,338.00 (198,036.00) -181,745 OASD//Medicare/Alternative 3301-3302 908,405.00 598,405.00 199,271.83 983,664.00 (75,459.00) -8.3% 14-801 and Welfare Bernefits 3401-3402 5,177,640.00 5,171,040.00 948,661.24 4,813,672.00 3,7468.00 5,9% 14-928.00 14,928.00 3,449.67 14,059.00 689.00 5,9% 14,028.00 3,449.67 14,059.00 689.00 5,9% 14,028.00 3,449.67 14,059.00 689.00 5,9% 14,028.00 3,449.67 14,059.00 689.00 5,9% 14,028.00 3,449.67 14,059.00 689.00 5,9% 14,059.00 690,728.00 690,728.00 14,038.00 3,449.67 14,059.00 689.00 5,9% 14,059.00 690,728.00 690,728.00 690,728.00 690,728.00 14,039.00 5,9% 14,039.00 14,1702.10 586,928.00 35,798.00 5,9% 14,059.00 690,728.00 690,728.00 14,1702.10 586,928.00 35,798.00 5,9% 14,059.00 690,728.00 14,039.00 5,9% 14,039.00 14,1702.10 586,928.00 3,99,90 5,9% 15,9% 14,059.00 14,059.00 14,059.00 14,059.00 14,059.00 13,059.00 5,9% 14,059.00 14,059.00 14,059.00 14,059.00 14,059.00 14,059.00 14,059.00 14,059.00 13,059.00 14	TOTAL, CLASSIFIED SALARIES			10,154,279.00	10,154,279.00	1,834,120.55	10,973,702.00	(819,423.00)	-8.1%
PERS 3201-3202	EMPLOYEE BENEFITS								
DASDI/Medicare/Alternative 3301-3302 908,495.00 199,271.83 938,864.00 (75,459.00) 4.3.34 Health and Welfare Benefits 3401-3402 5,171,040.00 5,171,040.00 948,051.24 4,813,572.00 357,468.00 6.9% Unemptoyment Insurance 3501-3502 14,928.00 14,928.00 3,449.67 14,059.00 889.00 5.9% Workers' Compensation 3601-3502 3602,724.00 141,702.10 568,926.00 3.57,468.00 5.9% OPEB, Alcated 3701-3702 235,056.00 225,056.00 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 3601-3902 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG DOS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG DOS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG DOS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG DOS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG DOS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG DOS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG DOS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ODG 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	STRS	31	01-3102	2,539,643.00	2,539,643.00	637,752.27	7,402,304.00	(4,862,661.00)	-191.5%
Health and Welfare Benefits	PERS	32	01-3202	1,042,502.00	1,042,502.00	215,801.71	1,231,538.00	(189,036.00)	-18.1%
Unemployment Insurance 3501-3502 14,928.00 14,928.00 3,449.67 14,059.00 869.00 5.8%	OASDI/Medicare/Alternative	33	01-3302	908,405.00	908,405.00	199,271.83	983,864.00	(75,459.00)	-8.3%
Workers' Compensation 3601-3602 602,724,00 602,724,00 141,702,10 566,926,00 35,798,00 5.9½ OPEB, Allocated 3701-3702 235,056,00 235,056,00 55,453,69 221,732,00 13,224,00 5.7½ OPEB, Active Employees 3751-3752 45,139,00 46,139,00 10,393,05 39,205,00 5,933,00 13,1½ Oher Employee Benefits 3801-3902 0.00	Health and Welfare Benefits	34	01-3402	5,171,040.00	5,171,040.00	948,061.24	4,813,572.00	357,468.00	6.9%
OPEB, Allocated 3701-3702 235,056.00 255,056.00 55,435.69 221,732.00 13,324.00 5.7½	Unemployment Insurance	35	01-3502	14,928.00	14,928.00	3,449.67	14,059.00	869.00	5.8%
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 3801-3902 0.00 1.5,8% 0.00 0.00 0.00 1.5,5% 0.00 1.00 1.1,5% 0.00 1.1,5% 0.00 1.1,5% 0.00 1.1,5% 0.00 1.1,5% 0.00 1.1,5% 0.00 1.00 0.00 0.00 1.1,5% 0.00 0.00 0.00 0.00	Workers' Compensation	36	01-3602	602,724.00	602,724.00	141,702.10	566,926.00	35,798.00	5.9%
Dither Employee Benefits 3901-3902 0.00 0.0	OPEB, Allocated	37	01-3702	235,056.00	235,056.00	55,453.69	221,732.00	13,324.00	5.7%
## TOTAL, EMPLOYEE BENEFITS ## BOOKS AND SUPPLIES Page	OPEB, Active Employees	37	51-3752	45,138.00	45,138.00	10,393.05	39,205.00	5,933.00	13.1%
Approved Textbooks and Core Curricula Materials	Other Employee Benefits	39	01-3902	0.00	0,00	0.00	0,00	0.00	0.0%
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 0.00 0.00	TOTAL, EMPLOYEE BENEFITS			10,559,436.00	10,559,436.00	2,211,885.56	15,273,200.00	(4,713,764.00)	-44.6%
Books and Other Reference Materials	BOOKS AND SUPPLIES								
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	Approved Textbooks and Core Curricula Materials		4100	766,372.00	766,372.00	10,408.77	891,608.00	(125,236.00)	-16.3%
Noncapitalized Equipment	Books and Other Reference Materials		4200	21,962.00	21,962.00	25,318.50	25,377.00	(3,415.00)	-15.5%
Food	Materials and Supplies		4300	2,517,772.00	2,517,772.00	418,839.56	2,386,319.00	131,453.00	5.2%
TOTAL, BOOKS AND SUPPLIES 3,431,864.00 3,431,864.00 483,669.45 3,443,800.00 (11,936.00) -0.3% 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 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 </td <td>Noncapitalized Equipment</td> <td></td> <td>4400</td> <td>125,758.00</td> <td>125,758.00</td> <td>29,102.62</td> <td>140,496.00</td> <td>(14,738.00)</td> <td>-11.7%</td>	Noncapitalized Equipment		4400	125,758.00	125,758.00	29,102.62	140,496.00	(14,738.00)	-11.7%
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 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 <t< td=""><td>Food</td><td></td><td>4700</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0%</td></t<>	Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
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	TOTAL, BOOKS AND SUPPLIES			3,431,864.00	3,431,864.00	483,669.45	3,443,800.00	(11,936.00)	-0.3%
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	SERVICES AND OTHER OPERATING EXPENDITURE	ES							
Dues and Memberships 5300 1,890.00 1,890.00 1,200.00 3,885.00 (1,995.00) -105.6%	Subagreements for Services		5100	1,784,243.00	1,784,243.00	63,404.27	2,000,110.00	(215,867.00)	-12.1%
Insurance 5400-5450 0.00	Travel and Conferences		5200	117,924.00	117,924.00	26,545.09	155,781.00	(37,857.00)	-32.1%
Operations and Housekeeping Services 5500 0.00 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 <t< td=""><td>Dues and Memberships</td><td></td><td>5300</td><td>1,890.00</td><td>1,890.00</td><td>1,200.00</td><td>3,885.00</td><td>(1,995.00)</td><td>-105.6%</td></t<>	Dues and Memberships		5300	1,890.00	1,890.00	1,200.00	3,885.00	(1,995.00)	-105.6%
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 <td>Insurance</td> <td>54</td> <td>00-5450</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	Insurance	54	00-5450	0.00	0.00	0.00	0.00	0.00	0.0%
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 -33.6% 0.00 0.00 0.00 0.00 479.00 70.5% 0.00 70.5% 0.00	Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund 5750 0.00 200.00 469,010.35 1,859,833.00 (467,908.00) -33.6% 0.00 0.00 200.00 479.00 70.5% TOTAL, SERVICES AND OTHER 5900 679.00 679.00 0.00 0.00 479.00 70.5%	Rentals, Leases, Repairs, and Noncapitalized Improve	ements	5600	2,032,561.00	2,032,561.00	360,861.42	1,516,423.00	516,138.00	25.4%
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% TOTAL, SERVICES AND OTHER 100.00	Transfers of Direct Costs		5710	13,671.00	13,671.00	30,599.52	78,788.00	(65,117.00)	-476.3%
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% TOTAL, SERVICES AND OTHER 100 1	Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Communications 5900 679.00 679.00 0.00 200.00 479.00 70.5% TOTAL, SERVICES AND OTHER			5800	1,391,925.00	1,391,925.00	469,010.35	1,859,833.00	(467,908.00)	-33.6%
			5900	679,00	679.00	0.00	200.00	479.00	70.5%
				5,342,893.00	5,342,893.00	951,620.65	5,615,020.00	(272,127.00)	-5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY			V. 3	\	\-_____			
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)	Nev
Equipment Replacement		6500	45,000.00	45,000.00	0.00	45,000.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY			45,000.00	45,000.00	0.00	54,088.00	(9,088.00)	-20.2%
OTHER OUTGO (excluding Transfers of Indirec	t Costs)							
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	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	1.29
Payments to JPAs		7143	0.00	0.00	0,00	0.00	0.00	0.09
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 Apportion To Districts or Charter Schools	nments 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%
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		8,119,682.00	8,119,682.00	2,425,839.35	8,087,172.00	32,510.00	0.4%
OTHER OUTGO - TRANSFERS OF INDIRECT CO								
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%
TOTAL, OTHER OUTGO - TRANSFERS OF IND	IRECT COSTS		2,146,628.00	2,146,628.00	9,042.70	2,063,889.00	82,739.00	3.9%
TOTAL, EXPENDITURES			60,588,963.00	60,588,963.00	13,095,377.37	62,592,943.00	(2,003,980.00)	-3.3%

Revenue, Expenditures, and Changes in Fund Balance											
Description F	Resource Codes	Object Codes	Orlginal 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	10004104 00405				(0)		, Vari				
INTERFUND TRANSFERS IN											
From: Special Reserve Fund		8912	0.00	0.00	0.00	0,00	0.00	0.0%			
From: Bond Interest and		8914	0.00	0.00	0.00	0.00					
Redemption Fund Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00/			
(a) TOTAL, INTERFUND TRANSFERS IN		0919	0.00	0.00	0.00	0.00	0.00	0.0%			
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.070			
INTERFUND TRANSPERS OUT							ļ				
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 OTHER SOURCES/USES		······	0.00	0,00	0,00	0.00	0.00	0.0%			
SOURCES											
SUBRUES											
State Apportionments Emergency Apportionments		8931	0.00	0,00	0.00	0,00					
Proceeds		0351	0,00	0.00	0.00	0.00					
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	0.09/			
Long-Term Debt Proceeds		6363	0.00	0.00	0.00	0.00	0.00	0.0%			
Proceeds from Certificates					ĺ						
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%			
Proceeds from Capital Leases		8972	0.00	00,0	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 (c) TOTAL, SOURCES		8979	0.00	0.00	0.00	0.00	0.00	0.0%			
			0,00	0.00	0.00	0.001	0.00	0.078			
USES				i							
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%			

Description R	Obje esource Codes Code		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) LCFF Sources	8010-8	99 175,900,767.00	175,900,767.00	38,355,755.89	175,900,767.00	0.00	0.0%
2) Federal Revenue	8100-8	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	8300-8	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	8600-8	99 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. EXPENDITURES							
1) Certificated Salaries	1000-1	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	2000-2	99 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	3000-3	99 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	4000-4	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	5000-5	99 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	6000-6	99 188,725.00	188,725.00	23,674.60	222,879.00	(34,154.00)	-18.1%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7 7400-7		8,944,682.00	2,528,619.64	8,912,172.00	32,510.00	0.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7	99 (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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		3,381,914.00	3,381,914.00	(16,688,031.27)	(5,445,417.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers in	8900-8	29 0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7	29 0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8	79 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7	99 0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-89	99 0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	S	0.00	0.00	0.00	0.00		

Revenues, Expenditures, and Changes in Fund Balance										
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,381,914.00	3,381,914.00	(16,688,031.27)	(5,445,417.00)				
F. FUND BALANCE, RESERVES										
Beginning Fund Balance 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 d) Assigned		9760	0.00	0.00		0.00				
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		ļ					
Enrollment Decline Contingency	. 0000	9780		1,000,000.00						
Supplemental and Concentration	0000	9780		1,548,061.00						
e) Unassigned/Unappropriated					1					
Reserve for Economic Uncertainties		9789	12,864,267.00	12,864,237.00	1	13,602,631.00				
Unassigned/Unappropriated Amount		9790	14,894,748.00	14,894,778.00		12,321,601.00	·			

Orange County	•	Revenues	Expenditures, and C		ce			FOIRITO
Description Res	source Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
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 Y	'ear	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) Community Redevelopment Funds		8045	4,827,659.00	4,827,659.00	480,707.45	4,827,659.00	0.00	0.0%
(SB 617/699/1992) Penalties and Interest from		8047	1,653,361.00	1,653,361.00	4,914.80	1,653,361.00	0,00	0.0%
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0,00	0.0%
Miscellaneous Funds (EC 41604) Royallies and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0,00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			175,900,767.00	175,900,767.00	38,418,427.89	176,654,004.00	753,237.00	0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers - Current Year Transfers to Charter Schools in Lieu of Property Ta	All Other	8096	0.00	0.00	(62,672.00)	(753,237.00)	(753,237.00)	New
Property Taxes Transfers	ixes	8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES		0000	175,900,767.00	175,900,767.00	38,355,755.89	175,900,767.00	0.00	0.0%
FEDERAL REVENUE				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Maintenance and Operations		8110	0.00	0.00	0,00	0.00	0.00	0.0%
Special Education Entitlement		8181	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%

Description	Resource Codes	Object Codes	Original Budget	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				\			3-2	
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 3012-3020, 3030-	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	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%
TOTAL, FEDERAL REVENUE	****		14,679,465.00	14,679,465.00	2,120,264.05	15,159,520.00	480,055.00	3.3%
OTHER STATE REVENUE				i				
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		85 5 0	4,375,193.00	4,375,193.00	0.00	4,375,193.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		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 Olher	8590	1,159,329.00	1,159,329.00	486,736.14	6,551,920.00	5,392,591.00	465.1%
TOTAL, OTHER STATE REVENUE			26,084,190.00	26,084,190.00	3,464,850.66	28,844,086.00	2,759,896.00	10.6%

		Revenues,	Expenditures, and Cl	hanges in Fund Balan	ce			
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description OTHER LOCAL REVENUE	Resource Codes	Coues	(A)	(8)	(C)	(D)	<u>le)</u>	(F)
OTHER LOOME REVENUE								
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0,00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0,00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent N	Non-LCFF	0000	0.00	0.00	0.00	0.00	0.00	0.09/
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	00.0	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%) Adju	stment	8691	0.00	0,00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local So	urces	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								- 904
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0,00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,121,450.00	1,121,450.00	289,853.12	1,360,736.00	239,286.00	21.3%
TOTAL, REVENUES			217,785,872.00	217,785,872.00	44,230,723.72	221,265,109.00	3,479,237.00	1.6%
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Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES					10/	1-7	
						444	
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 CLASSIFIED SALARIES		97,980,409.00	97,980,409.00	32,470,372.57	100,488,383.00	(2,507,974.00)	-2.6%
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 EMPLOYEE BENEFITS	***************************************	33,994,924.00	33,994,924.00	6,677,842.77	35,087,672.00	(1,092,748.00)	-3.2%
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%

		Revenues,	Expenditures, and Cl	nanges in Fund Balan	ce			
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY					X=7			
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%
TOTAL, CAPITAL OUTLAY			188,725.00	188,725.00	23,674.60	222,879.00	(34,154.00)	-18.1%
OTHER OUTGO (excluding Transfers of Ind	Irect Costs)							
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0,0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0,00	0.0%
Tuition, Excess Costs, and/or Deficit Payme Payments to Districts or Charter Schools	nts	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 Appo								
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%
TOTAL, OTHER OUTGO (excluding Transfer	s of Indirect Costs)		8,944,682.00	8,944,682.00	2,528,619.64	8,912,172.00	32,510.00	0.4%
OTHER OUTGO - TRANSFERS OF INDIRECT	гсоэтэ							
			<u>.</u>					
Transfers of Indirect Costs		7310	0.00	0.00	00,0	0.00	/6.000.0=:	0.001
Transfers of Indirect Costs - Interfund		7350	(213,006.00)	(213,006.00)	(39,474.91)	(206,699.00)	(6,307.00)	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS		(213,006.00)	(213,006.00)	(39,474.91)	(206,699.00)	(6,307.00)	3.0%
TOTAL, EXPENDITURES			214,403,958.00	214,403,958.00	60,918,754.99	226,710,526.00	(12,306,568.00)	-5.7%

2016-17 First Interim

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

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)			
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					ļ		A				
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%			
Other Sources							The state of the s				
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 Certificales 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	<u>:</u>				
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00					
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%			
TOTAL, OTHER FINANCING SOURCES/USES _(a - b + c - d + e)	;		0.00	0.00	0.00	0,00	0.00	0.0%			

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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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	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		8600-8799	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. EXPENDITURES					. Viet	-		
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		***************************************
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	690,838.43	23,696.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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	«J	
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudiled		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 c) Committed		9740	50,197.00	50,197.00	`	48,098.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
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	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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 Olher	8290	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			440,113.00	440,113.00	22,078.40	428,201.00	(11,912.00)	-2.7%
OTHER STATE REVENUE								
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	4,632,024.00	(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%
TOTAL, OTHER STATE REVENUE			4,785,111.00	4,785,111.00	1,629,094.72	4,732,579.00	(52,532.00)	-1.1%
OTHER LOCAL REVENUE								
Sales								l
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 Investmen	ts	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								1
All Other Local Revenue		8699	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	855.24	0.00	0.00	0.0%
TOTAL, REVENUES			5,225,224.00	5,225,224.00	1,652,028.36	5,160,780.00		l

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								·
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%
TOTAL, CERTIFICATED SALARIES			1,558,202.00	1,558,202.00	314,627.87	1,514,782.00	43,420.00	2.8%
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			1,515,575.00	1,515,575.00	291,242.81	1,480,332.00	55,243.00	3.6%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			1,424,745.00	1,424,745.00	295,640.52	1,420,909.00	3,836.00	0.3%
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	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%
TOTAL, BOOKS AND SUPPLIES			462,571.00	462,571.00	8,528.52	460,299.00	2,272.00	0.5%

Description Resource Co.	des Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0,00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	3,800.00	3,800.00	68.22	4,800.00	(1,000.00)	-28.3%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		51,125.00	51,125.00	11,675.30	74,063.00	(22,938.00)	-44.9%
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0,00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0,00	0.00	0,00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	213,006.00	213,006.00	39,474.91	206,699.00	6,307.00	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		213,006.00	213,006.00	39,474.91	206,699.00	6,307.00	3.0%
TOTAL, EXPENDITURES		5,225,224.00	5,225,224.00	961,189.93	5,137,084.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0,00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0,00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	_0.0%
•		8972		0.00	0.00	0,00	0.00	0.0%
Proceeds from Capital Leases			0.00					
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		

Anaheim Elementary Orange County

First Interim Child Development Fund Exhibit: Restricted Balance Detail

30 66423 0000000 Form 12I

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

Description	Resource Codes Ob	bject Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8	3100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8	3300-8599	0.00	0.00	0.00	0,00	0.00	0.0%
4) Other Local Revenue	8	3600-8799	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. EXPENDITURES		ļ						
1) Certificated Salaries	1	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2	2000-2999	0.00	0.00	0,00	0.00	0.00	0.0%
3) Employee Benefits	3	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4	1000-4999	104,000.00	104,000.00	15,725.49	104,000.00	0.00	0.0%
5) Services and Other Operating Expenditures	5	5000-5999	194,524.00	194,524.00	223,97	194,462.00	62.00	0.0%
6) Capital Outlay	6	5000-6999	46,000.00	46,000.00	0.00	48,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7:	300-7399	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	-1	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER								
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(335,292.00)	(335,292.00)	(13,475.67)	(334,329.00)		
1) Interfund Transfers								
a) Transfers in	8:	1900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	70	600-7629	0,00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	89	1930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	76	630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	89	980-8999	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)	THE STORY AND THE STORY AND THE SECOND STATE OF THE STORY AND THE STORY	(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 - Unaudiled	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) Olher 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 c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Olher Assignments	9780	985,429.00	985,429.00		992,029.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.90	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES						•		
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0,00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE		i.						
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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			i					
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,232.00	9,232.00	2,473.79	10,133.00	901.00	9.8%
TOTAL, REVENUES			9,232.00	9,232.00	2,473.79	10,133.00		

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
	ource Codes Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0,00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS	3201-3202	0.00	0.00	_ 0,00	0.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0,00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
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						ļ	
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0,00	0.09
Materials and Supplies	4300	103,000.00	103,000.00	15,725.49	103,000.00	0.00	0.09
Noncapitalized Equipment	4400	1,000.00	1,000.00	0.00	1,000.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		104,000.00	104,000.00	15,725.49	104,000.00	0,00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES					Ī		
Subagreements for Services	5100	0.00	0.00	0.00	00.0	0.00	0,09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Transfers of Direct Costs - Interfund	5750	0,00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	30,924.00	30,924.00	223.97	30,862.00	62.00	0.29
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		194,524.00	194,524.00	223.97	194,462.00	62,00	0,09
CAPITAL OUTLAY							
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.09
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement	6500	46,000.00	46,000.00	0.00	46,000.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		46,000.00	46,000.00	0.00	46,000.00	0,00	0.09
THER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0,00	0,00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.09
OTAL, EXPENDITURES		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)
INTERFUND TRANSFERS							:	
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0,00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0,00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.00	0,00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0,00	0.00	0,00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Anaheim Elementary Orange County

First Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

30 66423 0000000 Form 14I

Resource	Description	2016/17 Projected Year Totals
Total, Restr	icted Balance	0.00

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	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, EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	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	1,861,902.00	(1,090,273.00)	-141.3%
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(818,815,00)	(818,815.00)	(928,816.10)	(1,780,125.00)		
D. OTHER FINANCING SOURCES/USES							
1) interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0,00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0,00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	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		

Description	Resource Codes	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)			(818,815.00)	(818,815.00)	28,157,445.57	27,306,137.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance 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 c) Committed		9740	1,268,121.00	1,268,121.00		29,215,874.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

			Board Approved		Projected Year	Difference	% Diff Column
Description Res	ource Codes Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	B&D (F)
FEDERAL REVENUE							
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE							
Tax Relief Subventions Restricted Levies - Other							
Homeowners' Exemptions	8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0,00	0.00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE							
County and District Taxes							
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616	0.00	0,00	0.00	0.00	0,00	0.0%
Prior Years' Taxes	8617	0.00	0.00	0,00	0.00	0.00	0.0%
Supplemental Taxes	8618	0,00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00	0.00	0.00	0.00	0,00	0.0%
Other	8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipmen/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	American						
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		11,536.00	11,536.00	18,542.49	189,797.00	178,261.00	1545.3%
TOTAL, REVENUES		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)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0,00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0,00	0.00	0,00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0,00	0.0%
Other Classified Salaries	2900	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0,00	0,00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0,00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0,00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	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
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	20,600.91	34,208.00	(34,208.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0,00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts 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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES	58,722.00	58,722.00	1,801.33	73,812.00	(15,090,00)	-25.7%

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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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0,00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
TOTAL, CAPITAL OUTLAY			771,629.00	771,629.00	924,956.35	1,861,902.00	(1,090,273.00)	-141.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out		ļ						
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		,						
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			830,351.00	830,351.00	947,358.59	1,969,922.00		

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Description	Resource Codes Object Code:	Original Budget	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		

Anaheim Elementary Orange County

First Interim Building Fund Exhibit: Restricted Balance Detail

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

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

							% Diff
Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	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. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0,00	0.00	0.00	0,00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9)	013200-023-1-CM-France - 1250-0-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	(246,815,00)	(246,815,00)	137,947.03	(223,348.00)		
D. OTHER FINANCING SOURCES/USES			;				
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses	7000-7020	5.00	J.00	J.00	5,00	0.00	0.076
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 Capital Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

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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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(246,815.00)	(246,815.00)	137,947.03	(223,348,00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	14,542,731.00	14,542,731.00		15,748,341.00	1,205,610.00	8.39
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
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 c) Committed		9740	14,295,916.00	14,295,916.00		15,524,993.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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								% Diff
			Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	Column B & D
Description	Resource Codes	Object Codes	(A)	(B)	(C)	(0)	(E)	(F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes		;						
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0,00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
				0,00				
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%
		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 Investment	s	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
Olher Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,938.00	99,938.00	186,767.94	278,985.00	179,047.00	179,2%
TOTAL, REVENUES			99,938.00	99,938.00	186,767.94	278,985.00		

			Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description	Resource Codes	Object Codes	(A)	(B)	(C)	(D)	(E)	(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 Improvemen	ts	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 EXPENDIT	URES		346,753.00	346,753.00	48,820.91	502,333.00	(155,580.00)	-44.9%

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

Description Re	source Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0,00	0,00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0,00	0.00	0,00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				·				
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	00,0	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	its)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			346,753.00	346,753,00	48,820,91	502,333.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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		70.0	0.00	0.00	0.00	0,00	0.00	0.0%
OTHER SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.076
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 + a)			0.00	0.00	- 0.00	0.00		

First Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0,00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0,00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	27.00	27.00	7.36	30.00	3.00	11.1%
5) TOTAL, REVENUES		27,00	27.00	7,36	30.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0,00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0,00	0.0%
5) Services and Other Operating Expenditures	5000-5999	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				:			
FINANCING SOURCES AND USES (A5 - B9)		24.00	24.00	6,68	27.00		
D. OTHER FINANCING SOURCESIUSES							
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	00,0	0.00	0,00	0.00	0.00	0.0%
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 County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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 - Audiled (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)		<u> </u>	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		
Slores		9711	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	3,948.00	3,948.00		3,952.00		
Stabilization Arrangements		9750	0.00	0,00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0,00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2016-17 First Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Origlnal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	· · · · · · · · · · · · · · · · · · ·		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE	~		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of EquipmenVSupplies		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 Investment	s	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27.00	27.00	7.36	30.00	3.00	11.1%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0,00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0,00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0,00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0,00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0,00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0,00	0.00	0,00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts 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%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	TURES	3.00	3.00	0.88	3.00	0.00	0.0%

2016-17 First Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0,0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0,00	0.00	0.00	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY		0,00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	costs)	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		3,00	3.00	0.68	3.00		

Description Resourc	e Codes Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
	e Codes Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
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%
(a) TOTAL, INTERFUND TRANSFERS IN	33.13	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		0.00	0.00	0.00	. 0.00	0.00	0.076
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) 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%
	8972						
Proceeds from Capital Leases		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 USES		0.00	0.00	0.00	0.00	0.00	0.0%
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		

First Interim County School Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2016/17 Projected Year Totals
7710	State School Facilities Projects	3,952.00
Total, Restricte	ed Balance	3,952.00

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
A. REVENUES							A CONTRACTOR AND A CONT
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	CONTRACTOR OF THE PROPERTY OF	726,221.00	726,221.00	243,979.72	739,839.00		
B, EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	1,781.00	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(275,560.00)	(275,560.00)	183,633.19	(292,297.00)		
D. OTHER FINANCING SOURCES/USES	орожный как и на	(273,350,00)	(2/3,366,00)	183,033,13	(232,237.00)		
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%
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 Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(275,560.00)	(275,560.00)	183,633.19	(292,297,00)		
F. FUND BALANCE, RESERVES								
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) Olher 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 c) Committed		9740	2,581,494.00	2,581,494.00		2,604,534.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Olher Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0,00		
Reserve for Economic Uncertainties		9789	0,00	0.00		0,00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2016-17 First Interim Special Reserve Fund for Capital Outlay Projects 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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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 Investmen	ts	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%
TOTAL, OTHER LOCAL REVENUE			726,221.00	726,221.00	243,979.72	739,839.00	13,618.00	1.9%
TOTAL, REVENUES			726,221.00	726,221.00	243,979.72	739,839,00		

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description	Resource Codes Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0,00	0.00	0,00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0,00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.007
PERS			0.00	0.00	0.00	0.00	0.0%
	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	00,00	0.0%
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts 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			4 904				,,,,,,
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	1,781.00	1,781.00	510.82	2,136.00	(355,00)	-19.9%

2016-17 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description F	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0,00	0.00	0.0%
Equipment		6400	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%
TOTAL, CAPITAL OUTLAY			1,000,000.00	1,000,000.00	59,835.71	1,030,000.00	(30,000.00)	-3.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0,00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,001,781.00	1,001,781.00	60,346,53	1,032,136.00		

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Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0,00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	00,0	0.0%
OTHER SOURCES/USES							
SOURCES							
Proceeds							İ
Proceeds from Sale/Lease- Purchase of Land/Bulldings	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 + a)		0.00	0.00	0.00	0.00		

First Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

30 66423 0000000 Form 40I

Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	2,604,534.00
Total, Restrict	ed 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)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0,00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	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. EXPENSES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	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	un annuan anta an marina annua a 70	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(2.186.523.00)	(2,188,523.00)	(1,398,953.65)	(2.186,522.00)	!	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	00.00	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	***************************************	

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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 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								
Beginning Net Position As of July 1 - Unaudited		9791	(14,105,740.00)	(14,105,740.00)		(13,630,923.00)	474,817.00	-3.49
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)
OTHER STATE REVENUE							•	
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0,00	0.00	0,00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	7,499.61	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	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 Olher Fees and Contracts		8689	0.00	0.00	0.00	0,00	0.00	0.0%
Olher Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,268,189.00	24,268,189.00	5,432,106.18	24,975,984.00	707,795.00	2.9%
TOTAL, REVENUES		_	24,268,189.00	24,268,189.00	5,432,106.18	24,975,984.00		

				P14		D.:-1-1V	Difference	% Diff
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	Column B & D (F)
CERTIFICATED SALARIES	11030dice codes	Object Codes				NO.		
CENTI ION ZED SACARLES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0,00	0.0%
Certificated Supervisors' and Administrators' Salanes		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0,00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0,00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0,00	0.00	0,00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0,00	0.0%
PERS		3201-3202	0,00	0,00	0.00	0,00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0,00	0.00	0.0%
Health and Welfare Benefits		3401-3402	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%
TOTAL, EMPLOYEE BENEFITS			26,451,712.00	26,451,712.00	6,830,383.15	27,159,506.00	(707,794.00)	-2.7%
BOOKS AND SUPPLIES			20,401,712.00	20,401,112.00	0,000,000.10	27,100,000.00	(707,704.00)	25,770
DOORS AND SOFT EIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0,00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0,0%
Operations and Housekeeping Services		5500	0,00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENS	SES		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		:						ĺ
SOURCES								
Other Sources								1
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		

First Interim Self-Insurance Fund Exhibit: Restricted Net Position Detail

30 66423 0000000 Form 67I

Printed: 12/5/2016 12:01 PM

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

Orange County						Form
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
Total District Regular ADA	T					
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%
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day		0.00	0.00	0.00	0.00	00/
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA		47.000.00			40.00	901
(Sum of Lines A1 through A3)	17,896.33	17,896.33	17,659.00	17,945.39	49.06	0%
5. District Funded County Program ADA						
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 e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural	2.93	2.93	2.93	2.93	0.00	076
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	87.88	87.88	99.94	99.94	12.06	14%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,984.21	17,984.21	17,758.94	18,045.33	61.12	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA	0.00	0.00	0.00	U.UU_	0.00 1.21 at 19.56 (4.47) 10	U76
(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: Date:						
District Superintendent or Designee						
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:						
CERTIFICATION OF FINANCIAL CONDITION President of the Governing Board						
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.

CRITE	RIA 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.	х	

CRITE	RIA AND STANDARDS (con	tinued)	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.	х	
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.		х
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.		х
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.	х	
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).	х	
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.	х	
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.	х	

SUPPL	EMENTAL 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?	х	
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?	х	
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?		х

	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	х	
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 	n/a	х
		 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)?	Х	
		 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)?		Х
		 If yes, have there been changes since budget adoption in self- insurance liabilities? 		х
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) 	Х	
		Management/supervisor/confidential? (Section S8C, Line 1b)	Х	
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	

ADDIT	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
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?		х
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?		х
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?	х	

Part I - General Administrative Share of Plant Services Costs

cost calc usin	ifornia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion to (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative of culation of the plant services costs attributed to general administration and included in the pool is standardized and auting the percentage of salaries and benefits relating to general administration as proxy for the percentage of square foot upied by general administration.	fices. The omated
A.	 Salaries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) Contracted general administrative positions not paid through payroll 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. 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. 	8,720,380.00
В.	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%
When to the or more police may cost	t II - Adjustments for Employment Separation Costs en an employee separates from service, the local educational agency (LEA) may incur costs associated with the separate employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal separation costs. In all separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by cy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. So have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs are not allowable as inclined program in which the employee worked, the LEA may identified costs on Line A for inclusion in the indirect cost pool.	al" or "abnormal governing board State programs nal separation
emp Han prog	ormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to term oloyment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such dshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charg grams as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of posi hinistrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusive	as a Golden led to federal tions in general
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 8100-840 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.	00
В.	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

A. Indirect Costs 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7800, objects 1000-5998, minus Line B9) 2. Centrellated and Processing, less portion charged to restricted resources on specific goals (Functions 7200-7800, objects sportion charged to restricted resources on specific goals (Functions 7200-7800, objects sportion charged to restricted resources on specific goals (Functions 7200-7800, objects 1000-8999) 3. Estar Relations and Negotiations (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999 except 5100, limes Part I, Line C) 5. Plant Ministenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, limes Part I, Line C) 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Functions 8700, resources 0000-1999, objects 1000-5999 except 5100, limes Part I, Line C) 7. Adjustment for Employment Separation Costs (Part II, Line B) 8. Total Indirect Costs (Line AB plus Line AB) 9. Carry-Forward Adjustment (Part IV, Line F) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted indirect Costs (Line AB plus Line AB) 11. Instruction Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction Functions 1000-1999, objects 1000-5999 except 5100) 3. Pupi Services (Functions 2000-2999), objects 1000-5999 except 5100) 3. Pupi Services (Functions 0000-4999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 2000-2999), objects 1000-5999 except 5100) 5. Board and Supprint administration (Functions 7100-7180, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Supprint administration (Functions 7100-7180, objects 1000-5999) 7. Pupi Services (Functions 2000-6999, objects 1000-5999 except 5100) 7. Board and Supprint administration (Fun	Pai	Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)								
(Functions 7200-7800, objects 1000-5999, minus Line B9) 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) 3. External Financial Audit - Single Audit (Function 7790, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 3. Slaff Relations and Negotistions (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 3. Slaff Relations and Negotistions (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999 except 5100, sines Part I, Line C) 4. Facilities Rents and Leases (control relating to general administrative offices only) (Function 8700, resources 0000-1999) expects 1000-5999 except 5100, sines Part I, Line C) 5. Facilities Rents and Leases (control relating to general administrative offices only) (Function 8700, resources 0000-1999) expects 1000-8999 except 5100, sines Part I, Line C) 6. Facilities Rents and Leases (control relating to general administrative offices only) (Function 8700, resources 0000-1999) explosed 1000-8999 except 5100, sines Part I, Line C) 7. Adjustment for Employment Separation Costs (Fart III, Line A) 8. Total Indirect Costs (Line A) 470, minus Line A7b) 1. Less: Ahonomal or Mass Separation Costs (Fart III, Line A) 9. Carry-Forward Adjustment (Part IV, Line F) 1. Total Adjusted Indirect Costs (Line A9 By Bus Line A9) 1. Instruction (Functions 1000-1999, objects 1000-8999 except 5100) 2. Instruction (Functions 1000-1999, objects 1000-8999 except 5100) 3. Pupil Services (Functions 2000-2999, objects 1000-8999 except 5100) 4. Andilary Services (Functions 5000-5999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 5000, objects 1000-5999, objects 1000-5999, minus Part III, Line A3) 7. Objects 5000-5999, minus Part III, Line A3) 7. Objects 5000-5999, minus Part III, Line A3) 7. Other General Administration (portion charged to restricted resources or specific goals only) 6	A.	Indirect Costs								
(Function 7700, objects 1000-9999, minus Line B10) S. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 0000-5999) goals 0000 and 9000, objects 1000-5999) poals 0000 and 9000, objects 1000-5999) 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999) except 5100, fines Part I, Line C) 6. Facilities Rants and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999) except 5100, fines Part I, Line C) 7. Adjustment for Employment Separation Costs (Fart III, Line A) 8. Less: Ahonormal or Mass Separation Costs (Fart III, Line B) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line Ast I) Plus Line Ast) 10. Total Adjusted Indirect Costs (Line Ast Bpus Line Ast) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 127,440,282.00 13. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 14. Availlary Services (Functions 2000-2999, objects 1000-5999 except 5100) 15. Community Services (Functions 5000-8999, objects 1000-5999 except 5100) 16. Externate Financial Audit Solid Services (Functions 5000-5999, objects 1000-5999 except 5100) 17. Availlary Services (Functions 5000-5999, objects 1000-5999 except 5100) 18. Externate Financial Audit Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line As) 19. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7700, resources 2000-5999, objects 1000-5999, Functions 7200-7600, resources 0000-1999, all goals except 5100, objects 1000-5999, polycets 1000-5999, Functions 7200-7600, resources 0000-1999, all goals except 5100, objects 1000-5999, Functions 7700-7600, resources 0000-1999, all goals except 5100, objects 1000-5999, Functions 7700-7600, resources 0000-1999, all goals except 5100, objects 1000-5999, Functions 7700, objects 1000-5999 exce		(Functions 7200-7600, objects 1000-5999, minus Line B9)	8,477,085.00							
S. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999 and 1000-1000, objects 1000-5999 except 5100, times Part I, Line C) 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) 7. Adjustment for Employment Separation Costs (Part III, Line A) 8. Less: Ahonomal or Mass Separation Costs (Part III, Line A) 8. Loss: Ahonomal or Mass Separation Costs (Part III, Line A) 8. Total Indirect Costs (Line Af through A7a, minus Line A7b) 8. Total Indirect Costs (Line A8 plus Line A9) 8. Total Indirect Costs (Line A8 plus Line A9) 8. Base Costs 9. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 9. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 2000-5999 except 5100) 5. Community Services (Functions 5000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Function 57100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, ninus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, objects 1000-5999 except 5100) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9990, objects 1000-5999 except 5100, objects 100			2 634 208 00							
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999 and 1000-1000, objects 1000-5999 except 5100, times Part I, Line C) 5. Plant Mainteance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 5. Facilities Rents and Leases (protion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs (Part III, Line A) 8. Less: Abnormal or Mass Separation Costs (Part III, Line A) 9. Less: Abnormal or Mass Separation Costs (Part III, Line A) 9. Carry-Foward Adjustment (Part IV, Line F) 1. Line Costs (Lines At through A7a, minus Line A7b) 1. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11. Instruction: (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction: (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction: (Functions 3000-3999, objects 1000-5999 except 5100) 12. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 12. Adjusted Indirect Costs (Line A9) 13. Pupil Services (Functions 5000-5999 except 5100) 12. Adjusted Indirect Costs (Line A9) 13. Pupil Services (Functions 5000-5999 except 5100) 12. Carry-Instruction: (Functions 5000-5999 except 5100) 12. Carry-Instruction (Functions 5000-5999 except 5100) 12. Carry-Instruction (Functions 5000-5999 except 5100) 13. Deard and Superintendent (Functions 7100-7180, objects 1000-5999 except 5100) 14. Carry-Instruction (Functions 5000-5999, objects 1000-5999, minus Part III, Line A4) 15. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 16. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 17. Particutions 7000-7600, resources 2000-6999, ob		3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	2,004,200.00							
goals 0000 and 9000, objects 1000-5999 objects 1000, fines Part I, Line C) Flant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only) (Functions 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 11,993,280,41 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11,000 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11,000 12, Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 13,400,481;21 13,400,481;21 14,400,482,400 15,400,481;41 16,400,482,400 16,400,481;41 17,400,482,400 18,400,481;41			44,000.00							
S. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 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) Adigustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 3. Total Indirect Costs (Lines Af 1 through A7a, minus Line A7b) 1. Total Indirect Costs (Lines Af 1 through A7a, minus Line A7b) 1. Total Adjusted Indirect Costs (Line A8 plus Line A9) 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 7000-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7200-7600, resources 0000-1999, all pasts except 1000, resources 0000-1999, all pasts except 0000 and 9000, objects 1000-5999, Functions 7200-7600, resources 0000-1999, all pasts except 0000 and 9000, objects 1000-5999, Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7000-7600, resources 2000-9999, objects 1000-5999, Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100) 10. Delta Maintenance and Operations (all except portion relating to			0.00							
Facilities Rents and Leases (portion relating to general administrative offices only) Function 8700, resources 0000-1989, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Meass Separation Costs (Part II, Line B) 0.00 3. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 11,983,280.41 Carry-Forward Adjustment (Part IV, Line F) 14,232,008.00 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11, 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) 2. Plus Pervices (Functions 3000-3999, objects 1000-5999 except 5100) 2. Plus Pervices (Functions 4000-4999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 4000-4999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999, except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit I - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) Functions 7000, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999, resources 2000-1999		• • • • • • • • • • • • • • • • • • • •								
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs (Part II, Line A) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction (Functions 3000-3999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999, except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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 9900, objects 1000-5999, resources 0000-1999, all goals except 0000 and 9900, objects 1000-5999, resources 0000-1999, all goals except 0000 and 9900, objects 1000-5999, resources 0000-1999, all goals except 0000 and 9900, objects 1000-5999, resources 0000-1999, all goals except 0000 and 9900, objects 1000-5999, resources 0000-1999, all goals except 0000 and 9900, objects 1000-5999, resources 0000-1999, all goals except 0000 and 9900, objects 1000-5999, resources 0000-1999, all goals except 0000 and 9900, objects 1000-5999, resources 0000-1999, all goals except 0000 and 9900, objects 1000-5999, resources 0000-1999, all goals except 0000 and 9900, objects 1000-5999 except 5100) 10. Centralized Data			827,579.17							
a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) c. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) c. Total Indirect Costs (Lines A7 through A7a, minus Line A7b) c. Total Adjustment (Part IV, Line F) c. Total Adjustment (Part IV, Line F) c. Total Adjusted Indirect Costs (Line A8 plus Line A9) c. Total Adjusted Indirect Costs (Line A8 plus Line A9) c. Total Adjusted Indirect Costs (Line A8 plus Line A9) c. Total Adjusted Indirect Costs (Line A8 plus Line A9) c. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) c. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) c. Pull Services (Functions 4000-4999, objects 1000-5999 except 5100) c. Community Services (Functions 4000-4999, objects 1000-5999 except 5100) c. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) c. Enterprise (Function 6000, objects 1000-5999 except 5100) c. Enterprise (Function 6000, objects 1000-5999 except 5100) c. Enterprise (Function 6000, objects 1000-5999 except 5100) c. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A4) c. External Financial Audit - Single Audit and Other (Functions 7190-799, Functions 7200-7600, resources 2000-999), objects 1000-5999, Functions 7200-7600, presources 2000-9999, objects 1000-5999, presources 2000-999, objects 1000-9999, object			408.24							
b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 1.188230.41 9. Carry-Forward Adjustment (Part IV, Line F) 1. Total Adjusted Indirect Costs (Line A6 plus Line A9) 10. Total Adjusted Indirect Costs (Line A6 plus Line A9) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7100-7991, objects 5000-5999), minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7500, resources 2000-999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, abjects 1000-5999; Functions 7200-7600, resources 0000-1999, abjects 1000-5999; Functions 7200-7600, resources 0000-1999, objects 1000-5999; Functions 7200-7600, resources 0000-1990, objects 1000-5999; Functions 7200-7600, resources 0000-1990, objects 1000-5999; Functions 7200-760										
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 1. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 13.400,481.21 12. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 13.400,386.00 13. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 14. Ancillary Services (Functions 3000-3999, objects 1000-5999 except 5100) 15. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 16. Enterprise (Function 6000, objects 1000-5999 except 5100) 17. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A9) 18. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 19. Other General Administration (portion charged to restricted resources or specific goals only) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) 13. Adjustment for Employment Separation Costs 14. Least (1000-5999) except 5100, minus Part III, Line A5) 15. Plust Maintenance and Operations (all except portion relating to general administrative offices) 16. Centerial (Functions 1000-6999) except 5100, minus Part III, Line A5) 18. Adjustment for Employment Separation Costs 19. Plust Maintenance and Operations (all except portion or objects 1000-5999 except 5100) 19. Discussion of the Cost Repart II, Line A1) 19. Plust Maintenance and Operatio										
9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11. Total Adjusted Indirect Costs (Line A8 plus Line A9) 12. Total Adjusted Indirect Costs (Line A8 plus Line A9) 12. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 12. Pupil Services (Functions 2000-3999, objects 1000-5999 except 5100) 12. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 12. Community Services (Functions 6000-5099, objects 1000-5999 except 5100) 12. Community Services (Functions 6000-5099, objects 1000-5999 except 5100) 12. Enterprise (Function 6000, objects 1000-5999 except 5100) 13. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 14. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 15. Other General Administration (portion charged to restricted resources or specific goals only) 16. Centralized Data Processing (portion charged to restricted resources or specific goals only) 17. Centralized Data Processing (portion charged to restricted resources or specific goals only) 18. Facilities Rents and Leases (all except portion relating to general administrative offices) 19. Functions 8100-8400, objects 1000-5999, bejects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 5000, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) 13. Adjustment for Employment Separation Costs (Part II, Line A6) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-59										
10. Total Adjusted Indirect Costs (Line A8 plus Line A9) Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 6000-5999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 6000-5999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-1999, all goals except 5000, objects 1000-5999; Function 7700, resources 2000-1999, all goals except 5000, minus Part III, Line A5) 1. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A6) 1. Plant Maintenance and Ceases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 1. Adjustment for Employment Separation Costs (Part II, Line B) 1. Adjustment for Employment Separation Costs (Part II, Line B) 1. Adjustment for Employment Separation Costs (Part II, Line B) 1. Adjustment for Employment Separation Costs (Part II, L										
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4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999) except 5100, minus Part III, Line A6) 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) 13. Adjustment for Employment Separation Costs 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines 81 through 812 and Lines B13b through B17, minus Line B13a) 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) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/lfg/ac/ic)		2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)								
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; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, placts 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 9,079.00 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Function 8700, 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) 0.00 13. Adjustment for Employment Separation Costs (Part II, Line B) 0.00 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, o										
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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/ic)										
(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)			5.74%							
(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)	D.	Preliminary Proposed Indirect Cost Rate								
(Line A10 divided by Line B18)6.42%		(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)	ļ							
		(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.

A.	Indirect c	11,983,280.41	
в.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	r-forward adjustment from the second prior year	(770,681.60)
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (4.69%) times Part III, Line B18); zero if negative	1,423,200.80
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (4.69%) times Part III, Line B18) or (the highest rate used to er costs from any program (4.71%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	1,423,200.80
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA not forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward active rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that Ijustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	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:	not applicable
	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:	not applicable
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	1,423,200.80

First Interim 2016-17 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

30 66423 0000000 Form ICR

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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.

		Eligible Expenditures (Objects 1000-5999	Indirect Costs Charged	Rate
Fund	Resource	except Object 5100)	(Objects 7310 and 7350)	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%

		Unrestricted				
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)
		1			1 1	
(Enter projections for subsequent years 1 and 2 in Columns C an current year - Column A - is extracted)	d E;	}			1	
A. REVENUES AND OTHER FINANCING SOURCES						
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%	(0.4.157.505.00)	0.00%	(0/ 5/0 /00 00)
c. Contributions	8980-8999	(22,274,369.00)	9.89%	(24,476,787.00)	 	(26,548,423.00)
6. Total (Sum lines A1 thru ASc)		161,537.118.00	-0.65%	160,482,574.00	-0.50%	159,675,061.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,406,311.00		83,000,612.00
b. Step & Colunn 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 Bla thru Bld)	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		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
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,580,465.00)		(3,115,598.45)		(6.076.75)
D. FUND BALANCE			至为数据 计事件			
Net Beginning Fund Balance (Form 011, line F1e)		28,809,697.00		26,229,232.00		23,113,633.55
Ending Fund Balance (Sum lines C and D1)		26,229,232.00		23,113,633.55		23,107,556.80
•	1	20,229,232.00		23,113,033,33		23,107,330,60
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	ka ka ka L	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	1974 1 2 8 P	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)
E. AVAILABLE RESERVES						
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 Ela thru E2c)		25,924,232.00		15,548,555.55		15,613,546.80

F. ASSUMPTIONS

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

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.

Gibbs Display Section Sectio				7			······································
Description Codes			Totals	Change		Change	
Carreir year - Column A - is extracted A REVENDES AND OTHER FINANCING SOURCES 1.1.CFRRevenue limit Sources 8100-8299 330,000.20 0.00% 330,000.00 0.00% 330,000.00 0.00% 330,000.00 0.00% 330,000.00 0.00% 330,000.00 0.00% 330,000.00 0.00% 330,000.00 0.00% 330,000.00 0.00% 330,000.00 0.00% 330,000.00 0.00% 330,000.00 0.00%	Description	Codes	(A)	(B)	(C)	(D)	(E)
1. CFR/Revenue limit Sources 8100-8099 75,900,767.00 2.914 81,012,185.00 0.0716 123,003,656.00 3. Other State Revenues 8100-8299 75,900,000 5.0006 3.0000 0.0076 320,000.00 0.0076 320,000.00 0.0076 320,000.00 0.0076 3.000.00 3.000.00	current year - Column A - is extracted)	nd E;					
2. Federal Revenues		8010-8099	175 900 767 00	2 91%	181 012 185 00	0.71%	182 303 965 00
3. Other State Revenues 800-5999 7,182,129.00 3-54.9996 3385,281.00 0.975 390,744.00 0.075 390,744.00 0.075 390,744.00 0.075 590,744.00 0.075							
S. Other Financing Sources 1. Transfers 1 8800-8299 0.00 0.00% 0.00% 1. Crotifocutions 8980-8999 (2.274,369,00) 9.893% (24,476,787,00) 8.46% (26,548,423.00) 1. Crotifocutions 8980-8999 (2.274,369,00) 9.893% (24,476,787,00) 8.46% (26,548,423.00) 1. Crotifocution Shafers 1. Crotifocution Shafers 2. Description of the Shafers 1 816,221,00 9.893% (24,476,787,00) 8.46% (26,548,423.00) 1. Crotifocution Shafers 2. Description of the Shafers 1 816,221,00 9.893% (24,476,787,00) 8.46% (26,548,423.00) 1. Crotifocution Shafers 2. Description of the Shafers 1 816,221,00 9.893% (24,476,787,00) 9.893% (24,476,476,476,476,476,476,476,476,476,47	3. Other State Revenues						
a. Transfers In B00-8229 0.00 0.0095	4. Other Local Revenues	8600-8799	408,591.00	-4.97%		0,62%	390,704.00
b. Olher Sources (2014) 1995 (22,214,369,00) 9,89% (24,416,787,00) 8,40% (26,548,423,00) 161,537,118.00 9,89% (24,416,787,00) 8,40% (26,548,423,00) 161,537,118.00 9,89% (24,416,787,00) 1,80% (26,548,423,00) 161,537,118.00 9,89% (24,416,787,00) 1,80% (26,548,423,00) 1,80% (27,000,000,00							
c. Contributions 8890-8999 (22.274,590,00) 9.89% (24.476,787.00) 8.40% (26.548,472.00) F. Otal (Sum lines Al thrus ASc) (15.371,18.00 -0.65% 160,482,574.00 -0.99% 195,675,061.00 F. EXPENDITURES AND OTHER FINANCING USES (1.648,274.00) -0.65% 160,482,574.00 -0.99% 195,675,061.00 F. Starting All Summar (1.648,00) (1	1			{			
S. TORI (Sum lines Al thm ASe)	5						40.5 0.40 100 000
B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries 2. Base Salaries 3. Base Salaries 4. Other Adjustment 4. Other Adjustment 5. Total Certificated Salaries (Sum lines Bla thru Bld) 7. Classified Salaries 8. Base Salaries 1. Certificated Salaries (Sum lines Bla thru Bld) 8. Total Certificated Salaries (Sum lines Bla thru Bld) 8. Step & Column Adjustment 8. Base Salaries 8. Base Salaries 9. Step & Column Adjustment 9. Step & Column Adjustment 10. Other Adjustment 10. Other Adjustment 10. Other Adjustment 10. Other Adjustment 10. Other Adjustment 10. Step & Column Adjustment 10. Step & Column Adjustment 10. Step & Column Adjustment 10. Step & Column Adjustment 10. Other Adjustment 10. Other Adjustment 10. Step & Column Adjustment 10. Step & Column Adjustment 10. Other Adjustment 10. Other Adjustment 10. Step & Column Adjustment 10. Step & Column Adjustment 10. Step & Column Adjustment 10. Step & Column Adjustment 10. Step & Column Adjustment 10. Step & Column Adjustment 10. Other Adjustment 10. Other Adjustment 10. Other Adjustment 10. Step & Column Adjustment 10. Other Adjustment 10. Other Adjustment 10. Other Adjustment 10. Other Adjustment 10. Other Adjustment 10. Other Adjustment 10. Other Operating Expenditures 10. Step & Column Adjustment 10. Step & Z4,113,970.00 10. Step & Z4,113,		8980-8999		<u> </u>			·····
1. Certificated Salaries 2. Base Salaries 3. Base Salaries 4. Other Adjustment 5. Cert-GL-Living Adjustment 6. Cost-GL-Living Adjustment 7. Classified Salaries 8. 3,406,311,00 8. 31,020,612,00 8. 31,0231,00 8. 31,0231,00 8. 31,0231,00 8. 31,0231,00 8. 31,020,612,00 8. 31,0231,00 8. 31,020,612,00 8. 31,0231,00 8. 31,0231,00 8. 31,020,612,00 8. 32,025,788,00 8. 3	6. Total (Sum lines Al thru ASc)		161,537,118.00	-0.65%	160,482,574.00	-0.50%	159,675,061.00
a. Base Salaries b. Step & Column Adjustment c. Costs-of-Living Adjustment d. Other Adjustments d. Other Adjustments c. Total Certificated Salaries (Sum lines Bla thru Bld) D. Classified Salaries a. Base Salaries c. Total Certificated Salaries (Sum lines Bla thru Bld) D. Classified Salaries a. Base Salaries d. Classified Salaries a. Base Salaries d. Costs-of-Living Adjustment d. Other Adjustment d. Othe	B. EXPENDITURES AND OTHER FINANCING USES						
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) Display the Step of the Step	1. Certificated Salaries						
c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 3.3,406,311.00 -0.4996 3.3,000,612.00 -0.6696 32,455,788.00 -0.6696 -0.6696 -0.6696 -0.6696 -0.6696 -0.6696 -0.6696 -0.6696 -0.6696 -0.6696 -0.6696 -0.6696 -0.6696 -0.6696 -0.6696 -0.66966 -0.66966 -0.66966 -0.669666 -0.669666666 -0.6696666666666666666666666666666666666	a. Base Salaries				83,406,311.00		83,000,612.00
d. Other Adjustments c. Total Classified Salaries (Sum lines Bla thru Bld) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments c. Total Classified Salaries (Sum lines Bla thru Bld) 2. Classified Salaries b. Step & Column Adjustment c. Total Classified Salaries (Sum lines Bla thru Bld) 2. Classified Salaries (Sum lines Bla thru Bld) 2. Classified Salaries (Sum lines Bla thru Bld) 2. Clost-of-Living Adjustment d. Other Adjustments c. Total Classified Salaries (Sum lines Bla thru Bld) 2. Clost-of-Living Adjustments d. Other Adjustments d. Other Adjustments d. Books and Supplies 4. Books and Supplies 4. Books and Supplies 4. Books and Supplies 5. Services and Other Operating Expenditures 5. Other Outgo (excluding Transfers of Indirect Costs) 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Total Classified Salaries (Sum lines Bla thru Bld) 7. Other Outgo (excluding Transfers of Indirect Costs) 7. Total Cransfers of Indirect Costs 7. Total Cransfers of Indirect C	b. Step & Column Adjustment				816,231.00		807,818.00
c. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999	c. Cost-of-Living Adjustment						
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					(1,221,930.00)		(1,352,642.00)
2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 3. Employee Benefits 3000-3999 3. All, 48,09,000 3. Salaries (Sum Supplies 4000-4999) 3. Edingolve Benefits 3000-3999 3. All, 48,09,000 3. Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 3. All, 48,09,000 3. Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 3. All, 48,09,000 3. Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 3. All, 48,09,000 3. Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 3. All, 48,09,000 3. Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 3. All, 48,09,000 3. Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 3. All, 48,09,000 3. Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 3. All, 48,09,000 3. Salaries (Sum lines B2a thru B2d) 3. Capital Outlay 3. Employee Benefits 3000-3999 3. All, 48,09,000 3. Salaries (Sum lines B2a thru B2d) 3. Capital Outlay 3. Capital	· ·	1000-1999	83,406,311,00	-0.49%			
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 38,414,809,00 38,8476,3990 38,414,809,00 38,8476,3990 42,2775 4,988,164,57 13,21% 5,647,048,75 5. Services and Other Operating Expenditures 5000-5999 10,818,991,00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 8. Other Outgo - Transfers of Indirect Costs 7300-7399 10,818,791,00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 8. Other Outgo - Transfers of Indirect Costs 7300-7399 10,818,791,00 10,00% 1							
b. Step & Column Adjustment 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 1.65% 24.5	a. Base Salaries				24.113.970.00		24.511.850.00
c. Cost-of-Living Adjustment d. Other Adjustments c. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 38.414,899,00 3. Salvis (41,634,640,00 5.50% (32,926,033,00) 4. Books and Supplies 4000-4999 48.640,359,00 42.27% (4.988,164.57) 5. Services and Other Operating Expenditures 5000-5999 10.818,931,00 10.918,931,00 10.90% (168,791,00) 10.00% (168,791,00)	b. Step & Column 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 2. Employee Benefits 3000-3999 38,414,809.00 3. 838% 41,634,640.00 5.50% 43,926,033.00 4. 227% 4,988,164.57 13.21% 5,647,048,75 5. Services and Other Operating Expenditures 5000-5999 10,818,931.00 6. Capital Outlay 6. Capital Outlay 6. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 7. Other Financing Uses a. Transfers of Indirect Costs 7300-7399 7. Other Financing Uses a. Transfers of Indirect Costs 7600-7629 7. Other Adjustments (Explain in Section F below) 10. Other Adjustments (Explain in Section F below) 11. Total (Sum Jines B1 thru B10) 12. Total (Sum Jines B1 thru B10) 13. FUND BALANCE 13. Not Expendable 14. Net Beginning Fund Balance (Form 011, line F1e) 28. 809,697.00 28. 809,697.00 28. 809,697.00 29. Other Adjustments of Ending Fund Balance (Form 011) 26. C229,232.00 273,113,633,55 273,107,556.80 2. Other Outgo Capital Game B1 (Sum Jines F1e) 28. 809,697.00 29. Other Adjustments of Ending Fund Balance (Form 011) 20. C. Otter Committed 20. C. Committed 21. Stabilization Arrangements 22. Other Commitments 23. Other Outgo Capital Game B1 (Sum Jines F1e) 23. Robert Commitments 24. Other Outgo Capital Game B1 (Sum Jines F1e) 25. Ending Fund Balance (Form 011) 26. C. Other Commitments 27.	1						
c. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999	= -						
3. Employee Benefits 3000-3999 38,414,809.00 8.38% 41,634,64,00 5.50% 43,926,033.00 4.8 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 0.00% 168,791.00 0.00% 168,791.00 0.00% 168,791.00 0.00% 168,791.00 0.00% 168,791.00 0.00% 12,200.00 0.00% 825,0	1	2000-2999	24 113 970 00	1 65%	24 511 850 00	1 64%	24 914 292 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% 17,189,010.00 17	•				····		
5. Services and Other Operating Expenditures	* *	ì				[
6. Capital Outlay 600-6999 168,791.00 0.00% 168,791.00 0.							
7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7495 8. Other Outgo - Transfers of Indirect Costs 7300-7399 (2,270,588.00) 0.00% (2,2		-					
8. Other Outgo - Transfers of Indirect Costs 7300-7399 (2,270,588.00) 0.00% (2,270,588.00) 0.	· · · · · · · · · · · · · · · · · · ·						
9. Other Financing Uses a. Transfers Out 7600-7629 b. Other Uses 7630-7699 0.00 0.00% 0.00% 10. Other Adjustments (Explain in Section F below) 11. Total (Sum Jines B1 thru B10) 12. Total (Sum Jines B1 thru B10) 13. Total (Sum Jines B1 thru B10) 14. Total (Sum Jines B1 thru B10) 15. Total (Sum Jines B1 thru B10) 16. (2.580,465.00) 17. Total (Sum Jines B1 thru B10) 18. Total (Sum Jines B1 thru B10) 19. TOTAL (Sum Jines B1 thru B10) 10. TOTAL (Sum	T . T						
a. Transfers Out 7600-7629 0.00 0.00% 0.00% 0.00% 0.00% 10.00% 0.00% 10.00% 0.00% 10.00% 10.00 0.00% 10.00%		7500 7555	(2,270,300,00)	0,00,0	(2,270,300.00)	0.0070	(2,2,0,300,00)
b. Other Uses 7630-7699 0.00 0.00% 0.00% 0.00% 10. Other Adjustments (Explain in Section F below) 1.1. Total (Sum lines B1 thru B10) 164,117,583.00 0.32% 163,598,172.45 2.39% 159,681,137.75 (2. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (2.580,465.00) (3,115,598.45) (6.076.75) (6.076.75) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 011, line F1e) 28,809,697.00 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 f. Total Components of Ending Fund Balance		7600-7629	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below) 164,117,583.00 -0.32% 163,598,172.45 -2.39% 159,681,137.75 15. Total (Sum lines B1 thru B10) (2,580,465.00) (3,115,598.45) (6,076.75) 15. Total (Sum lines B1) (2,580,465.00) (3,115,598.45) (6,076.75) 15. FUND BALANCE (2,580,465.00) (3,115,598.45) (2,580,465.00) (3,113,633.55) 15. FUND BALANCE (2,580,465.00) (2,580,465.00) (2,580,465.00) (2,580,465.00) (2,580,465.00) (2,580,465.00) (2,580,465.00) (2,580,465.00) (3,115,598.45) (2,580,465.00) (2,580,465.00) (2,580,465.00) (2,580,465.00) (2,580,465.00) (2,580,465.00) (2,580,465.00) (3,115,598.45) (2,580,465.00) (2,580,465.00) (2,580,465.00) (2,580,465.00) (2,580,465.00) (3,115,598.45) (2,580,465.00) (2	i e	1					
11. Total (Sum lines B1 thru B10)	1						(7,000,000,00)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) D. FUND BALANCE 1. Net Beginning Fund Balance (Form 011, line F1e) 28,809,697.00 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 b. Restricted c. Committed 1. Stabilization Arrangements 9750 2. Other Commitments 9760 4. Assigned c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 13,602,631.00 12,321,601.00 1,969,722.55 1,813,457.80 6, Total Components of Ending Fund Balance			164,117,583,00	-0,32%	163,598,172,45	-2.39%	
Cline A6 minus line B11)							
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) 305,000.00 305,000.00 305,000.00 305,000.00 a. Nonspendable 9740 305,000.00 305,000.00 305,000.00 305,000.00 b. Restricted 9740 305,000.00 305,000.00 305,000.00 305,000.00 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 7,260,078.00 7,189,010.00 2. Other Commitments 9780 0.00 7,260,078.00 7,189,010.00 e. Unassigned/Unappropriated 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 12,321,601.00 1,969,722.55 1,813,457.80	1		(2,580,465.00)		(3,115,598.45)		(6,076.75)
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) 305,000.00 305,000.00 305,000.00 305,000.00 a. Nonspendable 9740 305,000.00 305,000.00 305,000.00 305,000.00 b. Restricted 9740 305,000.00 305,000.00 305,000.00 305,000.00 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 7,260,078.00 7,189,010.00 2. Other Commitments 9780 0.00 7,260,078.00 7,189,010.00 e. Unassigned/Unappropriated 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 12,321,601.00 1,969,722.55 1,813,457.80			***************************************	SEPERIOR AND		F. 1879 NATE:	
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) 305,000.00 305,000.00 305,000.00 305,000.00 a. Nonspendable 9710-9719 305,000.00 305,000.00 305,000.00 305,000.00 b. Restricted 9740	1		20 000 407 00		26 220 222 00		22 112 622 66
3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719 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 c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 13,602,631.00 2. Unassigned/Unappropriated 9790 12,321,601.00 f. Total Components of Ending Fund Balance	1 7 7 7						
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 4. Assigned 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	2. Enough rund balance (our fines C and D1)		20,229,232.00		23,113,033.33		23,107,330.80
b. Restricted 9740 c. Committed 1. Stabilization Arrangements 9750 0.00 2. Other Commitments 9760 0.00 d. Assigned 9780 0.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 13.602,631.00 2. Unassigned/Unappropriated 9790 12,321,601.00 f. Total Components of Ending Fund Balance	3. Components of Ending Fund Balance (Form 011)		j				
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		1	305,000.00	(连续)(大小人	305,000.00		305,000,00
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 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 1,813,457.80 1,813,457.80	b. Restricted	9740	以外的企业				
2. Other Commitments 9760 0.00 7,260,078.00 7,189,010.00 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 1,813,457.80 1,813,457.80	1						
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 10,800,089,000 1,813,457.80 1,813,457.80	1. Stabilization Arrangements						
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	2. Other Commitments	9760	0,00				
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		9780	0.00		7,260,078.00		7,189,010,00
2. Unassigned/Unappropriated 9790 12,321,601.00 1,969,722.55 1,813,457.80 f. Total Components of Ending Fund Balance							
f. Total Components of Ending Fund Balance		9789			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				ĺ		
(Line D3f must agree with line D2) 26,229,232.00 23,113,633.55 23,107,556.80	(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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		00.0		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

F. ASSUMPTIONS

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

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.

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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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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 5. Other Financing Sources	8600-8799	952,145.00	0.00%	952,154.00	0.00%	952,154.00
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 Al thru A5c)		59,727,991.00	3.46%	61,796,490.00	3,59%	64,013,769.00
B. EXPENDITURES AND OTHER FINANCING USES				#2		
1. Certificated Salaries						
a. Base Salaries				17 002 072 00		16 061 405 00
				17,082,072.00		16,861,485.00 258,591.00
b. Step & Column Adjustment c. Cost-of-Living Adjustment				252,983,00		230,391.00
, · · · · · · · · · · · · · · · · · · ·				(472 570 00)	1	(360,696.00)
d. Other Adjustments	1000-1999	17 002 072 00	1 2004	(473,570.00)	-0.61%	16,759,380.00
e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries	1000-1999	17,082,072.00	-1.29%	16,861,485.00	-0.01%	10,739,380.00
I .				10 072 702 00		11 007 720 00
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	2000 2000	10.072.702.00	0.7104	11 007 770 00	0.2104	11 041 044 00
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		0,66%	8,140,198.00	0,00%	8,257,090.00 2,063,889.00
8. Other Outgo - Transfers of Indirect Costs 9. Other Financing Uses	7300-7399	2,063,889.00	0.00%	2,063,889.00	0,0076	2,003,869.00
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)			Caterial As			
11. Total (Sum lines BI thru B10)		62,592,943.00	0.20%	62,715,717.00	0.96%	63,320,337,00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,864,952.00)		(919,227.00)		693,432.00
D. FUND BALANCE						
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)		1,000,000		5.7,711.00		1,011,170,00
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,536,938.00	计多数 多数计	617,711.00		1,311,143,00
c. Committed	77.0					
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				-2.5		
(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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)			[일] 전 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

5. 10tal Available Reserves (Sum lines E ta thru EZe)
F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Adjustment is for the Educator Effectivness Grant which added two staff development days in 2016-17 and one day in 2017-18.

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		Projected Year	%		%	
		Totals	Change	2017-18	Change	2018-19
Passistian	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description [Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
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 4. Other Local Revenues	8300-8599 8600-8799	28,844,086.00 1,360,736.00	-14.14% -1,49%	24,766,923.00	0.47% 0.18%	24,882,487.00 1,342,858.00
5. Other Financing Sources	0000-0799	1,360,736.00	-1,4976	1,340,435.00	V.1076	1,342,030.00
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 Al thru A5c)		221,265,109.00	0.46%	222,279,064.00	0.63%	223,688,830.00
B. EXPENDITURES AND OTHER FINANCING USES						
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)
c. 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			2018年1月1日	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		1				
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 BI thru B10)		226,710,526.00	-0.17%	226,313,889.45	-1.46%	223,001,474.75
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,445,417.00)		(4,034,825,45)		687,355,25
D. FUND BALANCE	İ					
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)		ŀ	多 经基金额			
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	ļ	ļ	基度在验证			
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	图象,对话是多L	1,813,457.80
f. Total Components of Ending Fund Balance		l,		İ		
(Line D3f must agree with line D2)		27,766,170,00		23,731,344.55		24,418,699.80

		1	1	ž.		
		Projected Year	%		%	
	011	Totals	Change	2017-18	Change	2018-19
Description	Object Codes	(Form 011) (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C)	Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)					Backer 13	<u> </u>
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%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
special concation local plan area (SELFA).						
a. Do you choose to exclude from the reserve calculation						
	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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,	Yes					
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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	Yes	0.00				
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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)	Yes	0.00				
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA	Yes	0.00				
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 2. District ADA Used to determine the reserve standard percentage level on line F3d				17.000.00		12200.00
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 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 project		0.00		17,500.00		17,300.00
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 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 project 3. Calculating the Reserves		17,659.00				
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	tions)	17,659.00 226,710,526.00		226,313,889.45		223,001,474.75
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a)	tions)	17,659.00				223,001,474.75
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	tions)	17,659.00 226,710,526.00		226,313,889.45		
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1ac. Total Expenditures and Other Financing Uses	tions)	17,659,00 226,710,526.00 0.00		226,313,889.45 0.00		223,001,474.75 0.00
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	tions)	17,659,00 226,710,526.00 0.00		226,313,889.45 0.00		223,001,474.75 0.00 223,001,474.75
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	tions)	17,659,00 226,710,526.00 0.00 226,710,526.00		226,313,889.45 0.00 226,313,889.45		223,001,474.7: 0.00 223,001,474.7:
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	tions)	17,659,00 226,710,526.00 0.00 226,710,526.00 3%		226,313,889.45 0.00 226,313,889.45 3%		223,001,474,75 0.00 223,001,474,75
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	tions)	17,659,00 226,710,526.00 0.00 226,710,526.00 3%		226,313,889.45 0.00 226,313,889.45 3%		223,001,474.75 0.00 223,001,474.75 35 6,690,044.24
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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) 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 project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) c. Reserve Standard - By Percent (Line F3c times F3d)	tions)	226,710,526.00 0.00 226,710,526.00 3% 6,801,315.78		226,313,889.45 0.00 226,313,889.45 3% 6,789,416.68		223,001,474.75 0.00

First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

30 66423 0000000 Form NCMOE

Fur	ıds 01, 09, an	d 62	2016-17
Goals	Functions	Objects	Expenditures
All	All	1000-7999	226,710,526.00
All	All	1000-7999	15,087,269.00
All	5000-5999	1000-7999	0.00
All except 7100-7199	All except 5000-5999	6000-6999	222,879.00
All	9100	5400-5450, 5800, 7430- 7439	0.00
All	9200	7200-7299	5,462,172.00
All	9300	7600-7629	0.00
All	9100 9200	7699 7651	0.00
7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
All	All	8710	0.00
Manually e expenditure	entered. Must o s in lines B, C D2.	not include 1-C8, D1, or	
			5,685,051.00
		1000-7143, 7300-7439	
All	All	minus 8000-8699	0.00
			205,938,206.00
	All All All All All All All All All All	All	All All 1000-7999 All 5000-5999 1000-7999 All except 7100-7199 5000-5999 6000-6999 All 9100 7439 All 9200 7200-7299 All 9300 7600-7629 9100 7699 All 9200 7651 All except 5000-5999, 7100-7199 9000-9999 1000-7999 All All 8710 Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.

Page 1

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Anaheim Elementary Orange County

First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

30 66423 0000000 Form NCMOE

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Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
		Exps. rei ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		
(i offinally condition of sum of injustation and object to and object to and object to an object	. 기업 등 기술의 전 시간 (1) 함께 됩니다. - 기업 - 기업 (1) 조명 (1) 기상을 기	17,943.94
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,476.76
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	189,188,273.49	10,530.24
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
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 Al. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

Anaheim Elementary Orange County

First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

30 66423 0000000 Form NCMOE

SECTION IV - Detail of Adjustments to Base Expenditures (Total	Expenditures
Description of Adjustments	Expenditures	Per ADA
]	

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

	Budget Adoption Budget	First Interim Projected Year Totals		
Fiscal Year	(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	17,984.21	17,945.39		<u> </u>
Charter School	76.24	185,00		1
Total A	DA 18,060.45	18,130.39	0.4%	Met
1st Subsequent Year (2017-18)				
District Regular	17,752.91	17,559.00		
Charter School	185.00	185.00		
Total A	DA 17,937.91	17,744.00	-1.1%	Met
2nd Subsequent Year (2018-19)				
District Regular	17,559.91	17,139.00		1
Charter School	185.00	185.00		
Total A	DA 17,744.91	17,324.00	-2.4%	Not Met

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 Demgraphics to project enrollment. Based on the new 2016-17 projections and the Districts 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.

	Enrollme	ent		
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2016-17)				
District Regular	18,483	18,327		
Charter School	230	230		
Total Enrollment	18,713	18,557	-0.8%	Met
1st Subsequent Year (2017-18)				
District Regular	18,100	17,929		
Charler School	230	230		
Total Enrollment	18,330	18,159	-0.9%	Met
2nd Subsequent Year (2018-19)				
District Regular	17,900	17,483		
Charter School	230	230		
Total Enrollment	18 130	17 713	_9 30/.	Not Met

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.

The District contracts with Davis Demgraphics to project enrollment. Based on the new 2016-17 projections and the Districts 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.

	Estimated P-2 ADA	Enrollment CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(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		1
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	r the current year and two subsequent fiscal years

Explanation:			
(required if NOT met)			
	1		

4.	CRITERION: LCFF Re	venue	•			
	STANDARD: Projected since budget adoption.	LCFF reve	enue for any of the current fisc	cal year or two subsequent fisc	al years has not changed by	more than two percent
	District's L	CFF Revenu	e Standard Percentage Range:	-2.0% to +2.0%		
4A. Ca	culating the District's Pi	ojected Ch	ange in LCFF Revenue			
	NTRY: Budget Adoption data uent years.	ı that exist wil	l be extracted; otherwise, enter data	a into the first column. In the First Into	erim column, Current Year data are	e extracted; enter data for the two
			LCFF Rev	venue		
			(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 Sub	sequent Year (2017-18)		181,116,347.00	181,012,185.00	-0.1%	Met
2nd Sut	osequent Year (2018-19)		182,188,404.00	182,303,965.00	0.1%	Met
4B. Co	mparison of District LCF	F Revenue	to the Standard			
DATA E	NTRY: Enter an explanation	if the standare	d is not met.			
1a.	STANDARD MET - LCFF re	venue has no	t changed since budget adoption by	more than two percent for the currer	it year and two subsequent fiscal y	/ears.
	Explanation: (required if NOT met)					

2016-17 First Interim General Fund School District Criteria and Standards Review

30 66423 0000000 Form 01CSI

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.

	Unaudited Actua			
	(Resources	(Resources 0000-1999)		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
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

Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits Total Expenditures

Ratio (Form 01I, Objects 1000-3999) (Form 01I, Objects 1000-7499) of Unrestricted Salaries and Benefits

Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
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.

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:	There is a one time expenditure in the 4000s (Text Book Adoption) for \$4.5 million that is causing the ration to be lower.
(required if NOT met)	

6. CRITERION: Other Revenues and Expenditures

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

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

•				
D	istrict's Other Revenues and Expenditures S	Standard Percentage Range:	-5.0% to +5.0%	
Dist	rict's Other Revenues and Expenditures Exp	lanation Percentage Range:	-5.0% to +5.0%	
6A. Calculating the District's Cha	nge by Major Object Category and Com	parison to the Explanation Po	ercentage Range	
	nat exist will be extracted; otherwise, enter data rs will be extracted; if not, enter data for the two			I. If First interim Form MYPI
Explanations must be entered for each	category if the percent change for any year exce	eeds the district's explanation perc	entage range.	
	Budget Adoption	First Interim		
Object Range / Fiscal Year	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Object Range / Fiscal Teal	(Form OTCS, Rem OB)	(Fulla 01) (Foliativi (F1)	Feicent Change	Explanation Nange
	bjects 8100-8299) (Form MYPI, Line A2)	***************************************	***************************************	
Current Year (2016-17)	14,679,465.00	15,159,520.00	3.3%	No No
1st Subsequent Year (2017-18)	15,159,520.00	15,159,520.00	0.0%	No No
2nd Subsequent Year (2018-19)	15,159,520.00	15,159,520,00	0.0%	No
Explanation:				
(required if Yes)				
L				
Other State Revenue (Fund 0	1, Objects 8300-8599) (Form MYPI, Line A3)			
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
(required if Yes)	n Be-half.			
Other Local Revenue (Fund 0	1, Objects 8600-8799) (Form MYPI, Line A4)			
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 No
2nd Subsequent Year (2018-19)	1,360,736.00	1,342,858.00	-1.3%	No
Explanation: A (required if Yes)	dditional small grants were awarded to the Dist	rict for Star and SBAC as well as a	n increase in Lottery.	
Books and Supplies (Fund 01	, Objects 4000-4999) (Form MYPI, Line B4)			
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)				
Services and Other Operating	Expenditures (Fund 01, Objects 5000-5999)	(Form MYPI, Line B5)		
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 No
Explanation: S (required if Yes)	ervices were added for supplemental support a	s well as new site projects.		**************************************

6B. Calculating the District's C	hange in Tota	l Operating Revenues and	Expenditures		
DATA ENTRY: All data are extra	cted or calculat	ed.			
Object Range / Fiscal Year		Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State,	and Other Loc	al Payantia (Saction 6A)			
Current Year (2016-17)	and Other Loc	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
Total Books and Supplies	and Services a	nd Other Operating Expenditu	ires (Section 6A)		
Current Year (2016-17)	, und oct vides d	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
CO Communication of District Tex	-10		4. the Ctanded Describe	- D	
6C. Comparison of District Tot	ai Operating R	evenues and Expenditures	s to the Standard Percentag	e Kange	and the second s
DATA FAITON Forder Control Colo	and forms OpenHouse	OA 1645 - Alekse in Onesiee CD in I	N - 1 N - 11		
DATA ENTRY: Explanations are link	ed from Section	6A if the status in Section 6B is i	Not Met; no entry is allowed belo	w.	
subsequent fiscal years. Re-	asons for the pro	jected change, descriptions of th		nore than the standard in one or more ed in the projections, and what change n the explanation box below.	
Explanation:					
Federal Revenue					ļ
(linked from 6A					į
if NOT met)	L				
Explanation:	There was an a	adjustment that reclassed Prop 3	39 funds to the next fiscal year 20	017-18 becuase of timing concerns as	well as an adjustment for STRS
Other State Revenue	On Be-half.				1
(linked from 6A					
if NOT met)	L				
Explanation:	Additional sma	Il grants were awarded to the Di	strict for Star and SBAC as well	as an increase in Lottery.	1
Other Local Revenue				•	
(linked from 6A					
if NOT met)	L				
1b. STANDARD MET - Projecte	d total operating	expenditures have not changed	since budget adoption by more t	han the standard for the current year a	and two subsequent fiscal years.
•				·	, ,
m			······································		
Explanation: Books and Supplies					Į
(linked from 6A					Į.
if NOT met)					
•					
Explanation:					
Services and Other Exps	1				
(linked from 6A if NOT met)					
n nor men					

Anaheim Elementary Orange County

2016-17 First Interim General Fund School District Criteria and Standards Review

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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.

			First Interim Contribution Projected Year Totals		
		Required Minimum	(Fund 01, Resource 8150,		
		Contribution	Objects 8900-8999)	Status	_
1.	OMMA/RMA Contribution	4,536,145.00	4,536,145.00	Met	
2.	Budget Adoption Contribution (info (Form 01CS, Criterion 7, Line 2d)				
f statu:	s is not met, enter an X in the box th	nat best describes why the minimum requ	rired contribution was not made:		
		• • • • • • • • • • • • • • • • • • • •	ot participate in the Leroy F. Green size [EC Section 17070.75 (b)(2)(E ovided)	·	
	Explanation: (required if NOT met and Other is marked)				

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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 as a percentage of total expenditures and other financing uses in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (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.

Projected Year Totals

Net Change in Total Unrestricted Expenditures
Unrestricted Fund Balance and Other Financing Uses

and Other Financing Uses Deficit Spending Level
Form 011, Objects 1000-7999) (If Net Change in Unrestricted Fur

	(Form on, Section L.)	(Foilth o 11, Objects 1000-1999)	(ii ivet Change in Officsulcted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
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.

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9. CRITERION: Fund and Cash Ba	ances
A. FUND BALANCE STANDARD: Pr	ojected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.
9A-1. Determining if the District's General	Fund Ending Balance is Positive
DATA ENTRY: Current Year data are extracted. If	Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.
Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, 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 standar 1a. STANDARD MET - Projected general fun	d is not met. d ending balance is positive for the current fiscal year and two subsequent fiscal years.
Explanation: (required if NOT met)	
	ojected general fund cash balance will be positive at the end of the current fiscal year.
9B-1. Determining if the District's Ending	Sash Balance is Positive
DATA ENTRY: If Form CASH exists, data will be	extracted; if not, data must be entered below.
Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column) Status
Current Year (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 standar	d is not met.

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

Explanation: (required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	D	istrict 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	

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.

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

	Current Year (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):

		1
1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes
•		

2. If you are the SELPA AU and are excluding special education pass-through funds:
a. Enter the name(s) of the SELPA(s): ______

maked with the state of the sta			
	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
 Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 	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.

- Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- 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)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount
- (\$66,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
226,710,526.00	226,313,889.45	223,001,474.75
226,710,526.00 3%	226,313,889.45 3%	223,001,474.75 3%
6,801,315.78	6,789,416.68	6,690,044.24
0.00	0.00	0.00
6,801,315.78	6,789,416.68	6,690,044.24

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

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10C. Calculating	the District's	Available I	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.

, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	re Amounts tricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
•		(2010-11)	(2017-10)	12010-13)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties	1		{
	(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.		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	•	ļ	ı
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	İ		1
	(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
	(Section 10B, Line 1).	0,601,313.78	0,109,410.00	+2.440,060,0
	Status:	Met	Met	Met
	- Culture L			

10D. Comparison of District Reserve Amount to the Standard

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

12	STANDARD MET.	 Available reserves have met the standard for the current year and two subsequent fiscal years.
14.	OTHER MILE	" Available reserves have incruie stailable for the eathers fear and the subsequent isseal fears.

Explanation: (required if NOT met)			de particular de la companya de la c		

SUP	PLEMENTAL INFORMATION				
DATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.				
S1.	Contingent Liabilities				
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No				
1b.	If Yes, identify the liabilities and how they may impact the budget:				
S2.	Use of One-time Revenues for Ongoing Expenditures				
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have				
	changed since budget adoption by more than five percent?				
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)?				
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:				
	1				

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.

-5.0% to +5.0%

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

District's Contributions and Transfers Standard: 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. **Budget Adoption** First Interim Percent Description / Fiscal Year (Form 01CS, Item S5A) Projected Year Totals Change Amount of Change Status Contributions, Unrestricted General Fund (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% Met 0.00 2nd Subsequent Year (2018-19) (27,248,422.00) (27,248,422.00) 0.0% 0.00 Met Transfers In, General Fund * 1b. Current Year (2016-17) 0.0% 0.00 0.00 0.00 Met 1st Subsequent Year (2017-18) 0.00 0.0% Met 0.00 0.00 2nd Subsequent Year (2018-19) 0.00 0.00 0.0% 0.00 Met Transfers Out, General Fund * 1c. Current Year (2016-17) 0.00 0.0% 0.00 Met 0.00 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 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. 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. There is an ongoing accounting change that reclassed expenses from restricted to unrestricted. The reclass decreased contributions. Explanation: (required if NOT met) 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)

MIL I - Frojected Ransters ou	t 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.
NO - There have been no cap	pital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
Project Information: (required if YES)	
	Explanation: (required if NOT met) NO - There have been no cap Project Information:

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S6. Long-term Commitments

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

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

¹ Include multiyear commitm	ents, multiye	ar debt agreements, and new prog	grams or contrac	ts that result in Id	ong-term obligations.	
S6A. Identification of the Distri	ct's Long-to	erm Commitments				
					nd it will only be necessary to click the apion data exist, click the appropriate button	
a. Does your district have to (If No, skip items 1b and				No		
b. If Yes to Item 1a, have no since budget adoption?	w long-term	(multiyear) commitments been inc	urred	n/a		
If Yes to Item 1a, list (or upd benefits other than pensions	ate) all new a (OPEB); OP	and existing multiyear commitment EB is disclosed in Item S7A.	s and required a	annual debt servi	ce amounts. Do not include long-term cor	nmitments for postemployment
Time of Commitment	# of Years			Object Codes U		Principal Balance as of July 1, 2016
Type of Commitment Capital Leases	Remaining	Funding Sources (Reve	enues)	<u> </u>	ebt Service (Expenditures)	as or July 1, 2016
Certificates of Participation						
General Obligation Bonds		Fund 21				167,512,941
Supp Early Retirement Program State School Building Loans		Fund 01	······································			
Compensated Absences		Vacation Liability				702,343
•						
Other Long-term Commitments (do n	ot include OP	'EB):		I		1
	 					
			· · · · · · · · · · · · · · · · · · ·			
	ļ					
***	-		·····			
	1					
TOTAL:						168,215,284
To a of O and board for the		Prior Year (2015-16) Annual Payment	(201 Annual I	nt Year 6-17) Payment	1st Subsequent Year (2017-18) Annual Payment	2nd Subsequent Year (2018-19) Annual Payment
Type of Commitment (contine Capital Leases	uea)	(P & I)	(P	& I)	(P & I)	(P&I)
Certificates of Participation						
General Obligation Bonds		9,313,212		40,198,971	8,992,600	10,233,475
Supp Early Retirement Program		525,437		525,437	525,437	304,188
State School Building Loans Compensated Absences		250,000		250,000	250,000	250,000
Other Long-term Commitments (conti	nued):		- ,,-,,-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Tatal Annu	al Payments:	10,088,649		40,974,408	9,768,037	10,787,663
		ased over prior year (2015-16)?	Y	40,974,400 es	9,766,037 No	Yes

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S6B. C	Comparison of the Distric	ct's Annual Payments to Prior Year Annual Payment				
DATA E	ENTRY: Enter an explanation	if Yes.				
1a.	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. I	dentification of Decrease	es to Funding Sources Used to Pay Long-term Commitments				
		Yes or No button in Item 1; if Yes, an explanation is required in Item 2.				
1.	Will funding sources used to	p 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 no	ot 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)					

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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.

DATA	dentification of the District's Estimated Unfunded Liability for FENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budgerim data in items 2-4.	Postemployment Benefits Other Than Pensions (OPEB) get Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and
1.	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? d. If based on an actuarial valuation, Indicate the date of the OPEB valuation. 	Actuarial Actuarial alion. Jul 01, 2015 Jul 01, 2015
3.	OPEB contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alte Measurement Method Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	(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 (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:	

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S7B.	Identification of the District's Unfunded Liability for Self-insuran	ce Programs
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budgeterim data in items 2-4.	et Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	 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
	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 0.00 0.00 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 3,674,507.00 3,726,412.00 3,674,507.00 3,726,412.00 3,674,507.00 3,726,412.00
	 Amount contributed (funded) for self-insurance programs Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19) 	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.

			<u> </u>		
S8A.	Cost Analysis of District's Lab	oor Agreements - Certificated (Non	-management) Employees		
DATA	ENTRY: Click the appropriate Yes	or No button for "Status of Certificated La	bor Agreements as of the Previou	s Reporting Period." There are no extrac	tions in this section.
Status	of Certificated Labor Agreement	s as of the Previous Reporting Period	·		
Were	all certificated labor negotiations se		Yes		
		es, complete number of FTEs, then skip t	o section S8B.		
	If N	o, continue with section S8A.			
Certifi	cated (Non-management) Salary				
		Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	•	(2013-10)	(2010-11)	(2017-18)	(2010-19)
	er of certificated (non-management)	full- 925.0	005.0	205.0	905
mue-e	quivalent (FTE) positions	925,0	925.0	925.0	925.
1a.	Have any salary and benefit nego	tiations been settled since budget adopti	on? n/a		
	lf Ye	es, and the corresponding public disclosu	re documents have been filed with	n the COE, complete questions 2 and 3.	
		es, and the corresponding public disclosu	re documents have not been filed	with the COE, complete questions 2-5.	
	it N	o, complete questions 6 and 7.			
1b.	Are any salary and benefit negotia	ations still unsettled?			
	If Ye	es, complete questions 6 and 7.	NoNo		
Veaoti	ations Settled Since Budget Adoptic	nn			
2a.		547.5(a), date of public disclosure board r	meeting:		
0 5	D 0				
2b.	certified by the district superintent	647.5(b), was the collective bargaining ag dent and chief business official?	reement		
		es, date of Superintendent and CBO certi			
3.	Der Gevernment Code Section 35	647.5(c), was a budget revision adopted			
J.	to meet the costs of the collective		n/a		
		es, date of budget revision board adoption			
4.	Period covered by the agreement:	: Begin Date: Ju	i 01, 2015 E	nd Date: Jun 30, 2017	1
٦.	retion covered by the agreement.	. Begin Date. Use	101, 2015	ita Date. Juli 30, 2017	
5.	Salary settlement:		Current Year	1st Subsequent Year	2nd Subsequent Year
			(2016-17)	(2017-18)	(2018-19)
		cluded in the interim and multiyear	V	Ma	
	projections (MYPs)?	One Year Agreement	Yes	No	No
	Tota	al cost of salary settlement			
		•			
	% cl	hange in salary schedule from prior year			
		Or Multivoor Agroomont			
	Tota	Multiyear Agreement all cost of salary settlement	3,527,435		
	, 3	.,			
	% ci (ma	hange in salary schedule from prior year y enler text, such as "Reopener")	4.0%		
	laton	atify the source of funding that will be used	t to support multivoor colony some	nitmente:	
	iden	my me source of funding that will be used	a to support multiyear salary comm	munchts,	
	1				

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Negot	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7.	Amount included for any tentative salary schedule increases	(2515)	123,7,73	
	•			
Certifi	icated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits	Yes	No	No
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year		***************************************	
	cated (Non-management) Prior Year Settlements Negotlated Budget Adoption			
Are an	y new costs negotiated since budget adoption for prior year			
settlen	nents 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:			
	n res, explain the nature of the new costs.			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2016-17)	(2017-18)	(2018-19)
	,,			
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,014,111	1,013,878	1,014,104
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%
o410		Current Year	1st Subsequent Year	2nd Subsequent Year
Jeruii	cated (Non-management) Attrition (layoffs and retirements)	(2016-17)	(2017-18)	(2018-19)
	And an address from a Halling trade and to the boundary and ADVD-0			
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the interim and MYPs?			
	• •	Yes	Yes	Yes
Cartifi	cated (Non-management) - Other			
	ner significant contract changes that have occurred since budget adoption ar	nd the cost impact of each change (i.e	class size, hours of employment, leav	e of absence, bonuses, etc.):
	,		,,,	,
	the state of the s			
				,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

S8B.	Cost Analysis of District's	Labor Agr	eements - Classified (Non-m	anagement) E	Employees		AND THE PROPERTY OF THE PROPER	
DATA	ENTRY: Click the appropriate	Yes or No bu	tton for "Status of Classified Labo	r Agreements as	s of the Previous Re	eporting Period	." There are no extraction	s in this section.
	s of Classified Labor Agreem all classified labor negoliations	settled as of If Yes, comp	e Previous Reporting Period budget adoption? olete number of FTEs, then skip to ue with section S8B.	o section S8C.	Yes			
Classi	fled (Non-management) Sala	ry and Bene	Prior Year (2nd Interim)		nt Year		bsequent Year	2nd Subsequent Year
	er of classified (non-manageme ositions	ent)	(2015-16) 623.0	(201	623.0		2017-18) 623.0	(2018-19)
1a.	Have any salary and benefit	If Yes, and t	been settled since budget adoption the corresponding public disclosure the corresponding public disclosurete questions 6 and 7.	e documents ha	n/a ave been filed with t ave not been filed w	the COE, comp rith the COE, co	lete questions 2 and 3, omplete questions 2-5,	
1b.	Are any salary and benefit ne		II unsettled? lete questions 6 and 7.		No			
	ations Settled Since Budget Ac					,		
2a.	Per Government Code Section	on 3547.5(a),	date of public disclosure board rr	ieeting:	Apr 27, 201	16		
2b.	Per Government Code Section certified by the district superior	ntendent and	was the collective bargaining agr chief business official? of Superintendent and CBO certif		Yes			
3.	Per Government Code Section to meet the costs of the collection	ctive bargaini	was a budget revision adopted ing agreement? of budget revision board adoption	:	n/a			
4.	Period covered by the agree	ment:	Begin Date: Ju	01, 2015] End	d Date:	Jun 30, 2018	
5.	Salary settlement:				nt Year 6-17)		bsequent Year 2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settleme projections (MYPs)?	nt included in	the interim and multiyear	Y	es		Yes	No
		Total cost of	One Year Agreement salary settlement					
		% change in	salary schedule from prior year or					
			Multiyear Agreement salary settlement		1,125,886		1,170,922	
		% change in	salary schedule from prior year ext, such as "Reopener")	4.1	0%		4.0%	
			source of funding that will be used			tments:	4.070	
		, , ,						
Negoti	ations Not Settled							
6.	Cost of a one percent increase	se in salary a	nd statutory benefits	Curror	108,670	1et Cui	osequent Year	2nd Subsequent Year
~	Amount included for our tout	nlivo octor: -	obadulo ingrogos		6-17)		2017-18) 0	(2018-19)
7.	Amount included for any tent	auve salary S	cricude increases		0		U J	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	6,515,900	res	tes
3.	Percent of H&W cost paid by employer	0,515,500		
4.	Percent projected change in H&W cost over prior year			
Since Are an	fled (Non-management) Prior Year Settlements Negotiated Budget Adoptlon y new costs negotialed since budget adoption for prior year ents 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		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	119,298	119,298	119,298
3.	Percent change in step & column over prior year			
Classi	fled (Non-management) Attrition (layoffs and retirements)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are savings from attrition included in the interim and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No
	Tied (Non-management) - Other er significant contract changes that have occurred since budget adoption and	If the cost impact of each (i.e., hours of	of employment, leave of absence, bonu	ses, elc.):

S8C. Cost Analysis of District's Labor Agr	eements - Management/Sup	ervisor/Confidential Employ	/ees	
DATA ENTRY: Click the appropriate Yes or No but in this section.	utton for "Status of Management/S	upervisor/Confidential Labor Agr	eements as of the Previous Reporting F	eriod." There are no extractions
Status of Management/Supervisor/Confidential Were all managerial/confidential labor negotiation If Yes or r/a, complete number of FTEs, t If No, continue with section S8C.	s settled as of budget adoption?	revious Reporting Period Yes		
Management/Supervisor/Confidential Salary ar	nd Benefit Negotlations 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
•	been settled since budget adoptio plete question 2. lete questions 3 and 4.	n? n/a		
1b. Are any salary and benefit negotiations st		No		
Negoliations Settled Since Budget Adoption 2. Salary settlement:		Сиптепt Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in projections (MYPs)?	-	Yes	No	No
	f salary settlement alary schedule from prior year	220,000		
	ext, such as "Reopener")			
Negotiations Not Settled 3. Cost of a one percent increase in salary a	nd statutory benefits]	
Amount included for any tentative salary s	chedule increases	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
, , , , , , , , , , , , , , , , , , , ,				
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes include Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost ov				
Management/Supervisor/Confidential Step and Column Adjustments	ſ	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in Cost of step & column adjustments Percent change in step and column over p	-			
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	,	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in the Total cost of other benefits		Yes	Yes	Yes
3. Percent change in cost of other benefits ov	ver prior year			

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S9. Status of Other Funds

		inds that may have negative fund balances at the end projection for that fund. Explain plans for how and whe	of the current fiscal year. If any other fund has a project on the negative fund balance will be addressed.	ted negative fund balance, prepare an
S9A.	Identification of Other Fur	nds with Negative Ending Fund Balances		
DATA	ENTRY: Click the appropriate	button in Item 1. If Yes, enter data in Item 2 and provi	de the reports referenced in Item 1.	
1.	Are any funds other than the balance at the end of the cur	general fund projected to have a negative fund rent fiscal year?	No	
	If Yes, prepare and submit to each fund.	the reviewing agency a report of revenues, expenditu	res, and changes in fund balance (e.g., an interim fund	report) and a multiyear projection report for
2.		name and number, that is projected to have a negativ when the problem(s) will be corrected.	e ending fund balance for the current fiscal year. Provid	de reasons for the negalive balance(s) and

Λ	חח	ITIO	NAL	FIS	CAL	INDIC	ATORS	

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.

AIA	:NTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automaticall	y 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?							
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						
/hen į	roviding comments for additional fiscal indicators, please include the item number applicable to	each comment.						
	Comments: (optional)							

End of School District First Interim Criteria and Standards Review

Ledger: 04 ANAHEIM	ELEMEN	TARY							Cash Flow Pr	ojections				
									As of: 10/31/2016					
	1	Beginning												
		Balances					Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	Object	(Ref Only)	July	August	September	October	November	December	January	February	March	April	May	June
STIMATES THROUGH THE MONT		(REI OISY)	- July	August	Goptember	- OCTOBE!	HOVEINDER	December	variatiy	, co, du, y	marcii	- April	- IVAY	Julie
STIMATES THROUGH THE MUNT	H UF JUNE													
, BEGINNING CASH			\$36,430,738,08	\$28,125,029,41	\$14,005,563,23	\$22,013,739,86	\$17,562,117,83	\$23,641,002,70	\$53,991,526,35	\$48,692,488,81	\$43,038,889,98	\$45,242,181,23	\$57,749,915,83	\$42,594,035,9
, RECEIPTS					7. 121812121									
evenue Limit Sources														
Principal Apportionment	8010-8019		\$8,944,393,53	\$4,492,943.80	\$13,860,850.84	\$8,087,298.84	\$10,236,979.00	\$13,860,850.84	\$8,087,298.84	\$5,623,998.00	\$11,895,855,00	\$5,623,998.00	\$5,623,998,00	\$3,000,000,
Property Taxes	8020-8079		\$1,410,212.64	\$52,884.31	\$1,487,407.14	\$82,438.79	\$7,870,883.00	\$25,129,000.00	\$3,780,000.00	\$4,800,000.00	\$3,000,000.00	\$22,000,000.00	\$500,271,12	\$1,000,000.0
Miscellaneous Funds	8080-8099		(\$62,672.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.
ederal Revenue	8100-8299		(\$2,339,921.05)	\$36,463.85	\$4,233,510.04	\$190,211.21	\$190,211.21	\$3,407,053.32	\$255,960.50	\$343,033.90	\$1,016,260.35	\$182,368.56	\$3,360,280.27	\$4,085,708.
ther State Revenue	8300-8599		(\$7,859,331.37)	\$1,045,332.20	\$3,394,029.30	\$6,884,820.53	\$6,884,820.53	\$5,751,107.58	\$5,467,003.97	\$1,127,118.18	\$2,204,437.62	\$2,025,245.69	\$132,739.18	\$14,747,532.
ther Local Revenue	8600-8799		(\$124,602.71)	\$65,164.41	\$56,227.72	\$293,063.70	\$293,063.70	\$932,271.07	(\$634,728.03)	\$251,171.01	\$318,221.12	\$326,946.46	\$708,177.05	\$566,772.
terfund Transfers in	8910-8929		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.0
Other Financing Sources	8931-8979		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0,0
OTAL RECEIPTS			(\$31,920.96)	\$5,692,788.57	\$23,032,025.04	\$15,537,831.07	\$25,475,957.44	\$49,080,282.81	\$18,955,535.28	\$12,145,321.09	\$18,434,774.09	\$30,158,558.71	\$10,325,465.62	\$23,400,012.
DISBURSEMENTS														
ertificated Salaries	1000-1999		\$7,366,301.60	\$8,628,355.17	\$8,165,218.92	\$8,310,496.88	\$8,310,496.88	\$386,666.61	\$15,022,755.64	\$8,310,496.88	\$8,310,496.88	58,310,496.88	\$10,802,730.77	\$9,453,927.4
lassified Salaries	2000-2999		(\$74,655.09)	\$1,563,107.88	\$1,975,468.44	\$3,213,921.56	\$3,213,921.56	\$2,794,538.20	\$3,213,921,58	\$3,213,921.56	\$3,213,921.56	\$3,213,921.56	\$3,213,921.56	\$3,213,921.
mployee Benefits	3000-3999		\$1,877,829.40	\$5,309,717.63	\$875,474.79	\$4,887,612.59	\$4,887,612.59	\$3,142,586.45	\$4,171,748.32	\$2,234,878.19	\$2,545,198.52	\$4,270,627.94	\$6,496,166.13	\$10,551,567.
ooks and Supplies	4000-4999		\$525,093.52	\$746,287.53	\$643,785.79	\$507,091.64	\$507,091.64	\$753,225.29	\$324,947.53	\$416,344.21	\$496,703.33	\$598,166.93	\$2,470,098.99	\$525,373.0
ervices	5000-5999		\$455,379.14	\$1,509,254.90	\$960,568.89	\$959,624,50	\$1,231,083.16	\$882,004.87	\$973,506.85	\$1,088,369.14	\$1,098,420.41	\$1,061,574.49	\$1,367,794.34	\$2,882,585.
apital Outlay	6000-6599		\$14,882.47	\$6,156.00	\$5,433.33	(\$2,797.20)	(\$2,797.20)	\$11,134.35	\$13,985.89	\$0.00	\$57,028.66	\$2,432.18	\$2,547.08	\$22,141.0
ther Outgo	7000-7499		(\$589,814.12)	\$28,930.49	\$42,654.53	\$3,007,373.83	\$0.00	\$705,240.48	\$402,482.15	\$698,024.73	\$381,126.67	\$43,195.63	\$1,541,969.36	\$1,414,978.
terfund Transfers Out	7600-7629		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
I Other Financing Uses	7630-7699		\$0.00	\$17,791,809,58	\$0.00 \$12,668,604,69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
OTAL DISBURSEMENTS . BALANCE SHEET TRANSACTION			\$9,575,016.92	317,791,809,58	\$12,668,604,69	\$20,883,323.80	\$18,147,408.63	\$8,675,394.25	\$24,123,347.94	\$15,962,034.71	\$16,102,896.03	\$17,500,415.59	\$25,895,228.23	\$28,084,495.7
SSetS	ļ													
ash Not in Treasury	9111-9199	\$136,202,23	\$0.00	\$0.00	\$0.00	(\$5.29)	\$0.00	\$0.00	\$0.00	(\$5.20)	\$0.00	100.001		
ccounts Receivable	9200-9299	\$13,094,836.99	\$13,040,337.25	\$50,534,99	\$511,96	(\$97.318.01)	(55,621,21)	\$3,769.26	(\$51,449.05)	(\$357,209.90)	\$187,756.68	(\$2.65)	(\$1.25)	(\$2.6
Oue From Other Funds	9310-9319	\$241,665.52	(\$274.050.73)	\$0.00	\$515.716.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$187,756.68	(\$12,169.69)	\$157,782.24 \$300.000.00	(\$12,973,010.5
tores	9320-9329	\$119.869.72	(\$25,117,36)	(58,982,95)	(\$10,719,89)	\$7,481,14	\$33,131,48	(\$39,788.97)	\$23,675,61	(\$14,597.66)	(\$12,675,92)	\$44,283.13	\$52,841,60	(\$241,665.5)
repaid Expenditures	9330-9339	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,841.60	(58,507.5
ther Current Assets	9340-9499	\$0.00	(\$126,279.52)	(\$29,297,70)	(\$51,152.33)	(\$3,128,93)	(\$9,604,08)	\$1,003,10	(\$6,417.90)	(\$3,446,42)	\$65.52	5986.25	\$782.64	\$215,199.5
UBTOTAL ASSETS (calc)	T	\$13,592,574.46	\$12,614,889,64	\$12,254,34	\$454,355,99	(\$92,971,09)	\$17,906,19	(\$35,016,61)	(\$34,191,34)	(\$375,259.18)	\$175,146,28	(\$266,922.97)	\$511,405,23	(\$13,007,988.3
labilities	1							1.7710.000.1	1524,10 11047			10-100,011.07)	4011,400,23	1919,007,386.3
ccounts Payable	9500-9599	\$15,270,945.84	\$12,968,178.75	\$32,699.51	\$1,614,301.99	(\$986,841,79)	\$1,267,570.13	\$19,348.30	(\$1,902,986,46)	\$1,461,626,03	\$303,733.09	(\$116,514,45)	\$97,522,49	(\$15,095,312.2
ue To Other Funds	9610-9619	\$1,540,779.40	\$345,481,68	\$0.00	\$1,195,297.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	50.00	50.00	\$0.00	(\$1,540,770,4
urrent Loans	9640-9649	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.
eferred Revenues	9650-9659	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	50.00	\$0.00	\$0.0
UBTOTAL LIABILITIES (calc)		\$16,811,725.24	\$13,313,660.43	\$32,699.51	\$2,809,599.71	(\$988,841.79)	\$1,267,570.13	\$10,019,348.30	(\$1,002,066.46)	\$1,461,626.03	\$303,733.09	(\$115,514.45)	\$97,522,49	(\$18,636,091,6
onoperating														1-
uspense Clearing	9910-9999		\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
OTAL BALANCE SHEET TRANSA			(\$698,770,79)	(\$20,445.17)	(\$2,355,243.72)	\$893,870.70	(\$1,249,683.94)	(\$10,054,364.91)	\$1,868,775.12	(\$1,836,885.21)	(\$128,586.81)	(\$150,408.52)	\$413,882.74	\$3,628,105.3
. NET INCREASE/DECREASE (B-			(\$10,305,708.67)	(\$12,119,466.18)	\$8,008,176.63	(\$4,451,622.03)	\$6,078,884.87	\$30,350,523.65	(\$5,299,037.54)	(\$5,653,598.83)	\$2,203,291.25	\$12,507,734.60	(\$15,155,879,87)	(\$1,038,377,4
ENDING CASH (A+E)			\$26,125,029,41	\$14,005,563,23	\$22,013,739.88	\$17,582,117.83	\$23,641,002,70	\$53,991,526,35	\$48,692,488,81	\$43,038,889,98	\$45,242,181.23	\$57,749,915,83	\$42,594,035,98	\$41,557,658,5

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