



First Interim Budget Report

December 2016

La Mesa-Spring Valley Schools
4750 Date Avenue
La Mesa, California 91942
<http://lmsvschools.org>

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About the District

La Mesa-Spring Valley Schools (LMSVS) is a high-performing school district located just east of the City of San Diego. The District is committed to high student performance embedded in a culture of quality and continuous improvement. We embrace diversity. Collaboration is valued among all stakeholder groups and the interest-based process is used as the core for problem solving. The District covers 26 square miles and serves 12,300 pupils housed in 16 elementary schools (grades K-6), one middle school (grades 7-8), one literacy academy (grades K-3), and three specialty academies (grades 4-8). The District employs just over 2,000 people with an annual budget of approximately \$127 million (general fund).

Board of Education

Bob Duff	President
Dr. Emma Turner	Vice President
David Chong	Clerk
Steve Babbitt	Member
Rick Winet	Member

District Administration

Brian Marshall	Superintendent
David Feliciano	Assistant Superintendent, Business Services
Tina Sardina	Assistant Superintendent, Human Resources
Guido Magliato	Assistant Superintendent, Learning Support

Purpose

To inspire learning and respect

Vision

La Mesa-Spring Valley Schools is a community of life-long learners who engage in continuous improvement and contribute positively to a global society, within a safe learning environment.

Principles

In order to achieve work purposefully and realize our vision we must:

- Make decisions based upon the best interest of all children
- Honor individuality and diversity
- Act with integrity
- Partner with the community
- Strive for excellence
- Establish, measure and hold ourselves accountable to appropriate goals
- Communicate effectively
- Develop well-rounded learners
- Explore a sense of possibility
- Use resources wisely

Communities Served

Communities served include the City of La Mesa, a portion of the City of El Cajon, and the unincorporated communities of Mt. Helix, Casa de Oro, and Spring Valley, all within San Diego County.

Number of Schools

16	Elementary Schools	(Grades K-6)
1	Middle School	(Grades 7-8)
1	K-3 Academy	(Grades K-3)
3	4-8 Academies	(Grades 4-8)

District Enrollment

All Schools	12,300
Grades K-6	9,300
Grades 4-8	3,000

Average Class Size

Grades K-2	24 to 1
Grades 3-6	30 to 1
Grades 7-8	27 to 1

Student Ethnicity

Hispanic	50%
White	30%
African American	10%
Two or More Races	5%
Asian	3%
Other	2%

Unduplicated Count Pupils: 62%

The term unduplicated count pupils is used in the Local Control Funding Formula (LCFF) to refer to the unduplicated count of pupils designated as low income, English learner, or foster youth.

About the First Interim Report

School districts are required to prepare interim reports twice each fiscal year to update the District's budget projections through the balance of the school year. The First Interim Report, due in early December, covers the period through October 31. The Second Interim Report, due in mid-March, covers the period through January 31. With each interim report, the Board states whether the District's fiscal condition is projected to be positive, qualified, or negative (will, may not, or will not be solvent over the next three years), which is then submitted to, and officially certified by, the County Superintendent.

Education Code Sections 42130 and 42131 require that interim reports be submitted to the governing board on the Standard Account Code Structure forms, which is the format prescribed by the Superintendent of Public Instruction.

Enclosed are the forms necessary to report the financial position of the District as of October 31, 2016. The First Interim certification is positive, as we are projecting the District will be able to meet its financial obligations for the current year, next year, and the subsequent 2018-19 fiscal year.

Relevant Changes to the State Budget

There have been relatively few changes to the state budget since it was adopted in June. The relevant changes are as follows:

- Since the adoption of the state budget in June, LCFF gap funding percentages have decreased in the current and two out-years.

Fiscal Year			
	2016-17	2017-18	2018-19
Adopted Budget	54.84%	73.96%	41.22%
First Interim Budget	54.18%	72.99%	40.36%
Difference	0.66%	0.97%	0.86%

Impact to the District: -\$75,000 annually

- Lottery funding has increased from \$181 to \$189 per ADA (Average Daily Attendance) in the current and two subsequent fiscal years.

Impact to District: +\$94,000 annually

- 2016-17 one-time funds decreased from \$237 to \$214 per ADA.

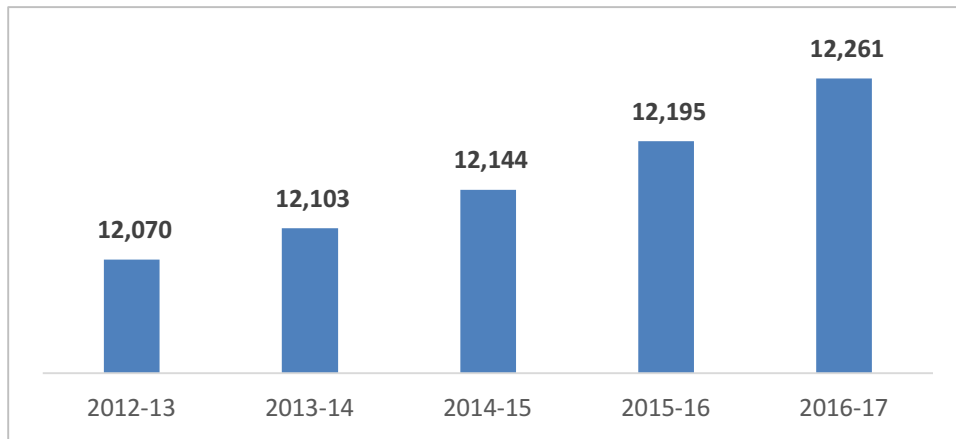
Impact to District: -\$269,000 in the current year

- LEAs are now required to book revenues and expenditures associated with the state's on-behalf contribution to CalSTRS. Per GASB 68, Accounting and Financial Reporting for Pensions, the California Department of Education (CDE) now requires school districts to include on-behalf revenues and expenditures in their adopted and interim budget reports.

Budget Planning Factors

DISTRICT ENROLLMENT

Actual enrollment is less than what was projected in the District's adopted budget. In June, current year enrollment was projected to be 12,267. As of October 1, 2016, District enrollment was 12,261. Projected enrollment was subsequently reduced by six students in 2017-18 and 2018-19; however, the District continues to see enrollment growth year over year.



FISCAL ASSUMPTIONS

Changes from the adopted budget are highlighted below.

	2016-17	2017-18	2018-19
COLA	0.00%	1.11%	2.42%
LCFF Gap Funding Percentage	54.18%	72.99%	40.36%
STRS Employer Statutory Rates	12.58%	14.43%	16.28%
PERS Employer Projected Rates	13.89%	15.50%	17.10%
Lottery - Unrestricted per ADA	\$144	\$144	\$144
Lottery - Prop. 20 per ADA	\$45	\$45	\$45
One-Time Funds (Mandated Costs)	\$214	\$0	\$0
Mandate Block Grant for Districts-K-8 per ADA	\$28.42	\$28.42	\$28.42
California Consumer Price Index	2.20%	2.50%	2.60%
Health Benefits Increase	6%	6%	6%
Step and Column Movement – Certificated	1.4%	1.4%	1.4%
Step and Column Movement – Classified	1%	1%	1%
District Enrollment	12,261	12,321	12,381
Prior Year Retirements	21	20	20

Variance from the Adopted Budget

All figures presented in millions (M)

	Adopted	First Interim	Difference	Details
REVENUES				
LCFF	100.1	100.3	+ 0.2 M	Slight increase due to enrollment by grade span calculation
Federal	5.7	6.7	+ 1.0 M	Prior year carryover
Other State	8.2	12.4	+ 4.2 M	STRS on-behalf revenues (GASB 68)
Local	7.2	7.8	+ 0.6 M	Donations and grants
EXPENDITURES				
Certificated Salaries	56.7	59.4	+ 2.7 M	Anticipated 2016-17 salary settlements; Projected reductions in staffing less than anticipated
Classified Salaries	20.0	20.8	+ 0.8 M	Projected reductions in staffing less than anticipated
Employee Benefits	25.0	29.6	+ 4.6 M	STRS on-behalf expenses (GASB 68); Projected reductions in staffing less than anticipated
Materials, Supplies and Services	17.3	16.8	- 0.5 M	Planned reductions in anticipation of salary settlements
Capital Outlay	0.2	3.6	+ 3.4 M	Use of Prop 39 and county (STEAM field) grants

Multiyear Projection

All figures presented in millions (M)

	2016-17	2017-18	2018-19
Beginning Balance	8.8 M	5.6 M	5.8 M
REVENUES			
LCFF Revenues	100.3	105.1	107.2
Federal Revenues	6.7	6.0	6.0
Other State Revenues	12.4	7.9	8.1
Other Local Revenues	8.0	8.1	8.2
Total Revenues	127.3 M	127.1 M	129.5 M
EXPENDITURES			
Certificated Salaries	59.4	58.5	58.2
Classified Salaries	20.8	21.0	21.2
Employee Benefits	29.6	31.7	34.4
Books & Supplies	7.5	5.4	5.6
Services, Other Operating Expenses	13.3	10.3	10.6
Total Expenditures	130.5 M	126.9 M	129.9 M
Increase (Decrease) in Fund Balance	-3.2 M	0.2 M	-0.5 M
Components of the Ending Fund Balance			
State Required 3% Reserve	3.9	3.8	3.9
Board Designated 5% Reserve Goal	1.5	1.8	1.2
Total Ending Balance	5.6 M	5.8 M	5.3 M
Unrestricted Reserve Percentage	4.3%	4.6%	4.1%
Reserve Percentage with Fund 17	5.8%	6.1%	5.6%

About SACS Reporting

Local educational agencies (LEAs) throughout the State of California are required to submit a series of reports and data to the California Department of Education (CDE). In 1997, a standardized account code structure (SACS) was developed and implemented over the next seven years by all LEAs. At the same time, the SACS Financial Reporting Software was developed to accommodate SACS accounting. The use of SACS and the SACS Financial Reporting Software helps facilitate consistency among LEAs in recording and reporting financial information. Specifically, the SACS software:

- Improves financial data collection, reporting, transmission, accuracy, and comparability
- Reduces the administrative burden on LEAs in preparing required financial reports
- Helps meet federal reporting guidelines
- Ensures LEAs' compliance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB)
- Provides a framework to follow the flow of educational funds
- Provides better information for use by those interested in school finance

THE REPORTING PROCESS

The SACS reporting process begins with the LEA recording its financial information using some form of computerized system. The LEA transfers the information, either manually or electronically, from that system to the CDE SACS Financial Reporting Software. Additionally, the LEA manually enters certain supplemental information not already contained within their computerized financial system (such as committed/assigned portions of ending fund balance). At this point, the LEA reviews the data for accuracy and completeness according to the technical review specifications established by the CDE. Once the data has passed the technical review checks and/or valid exceptions have been properly documented within the SACS software, reports are printed and signed by the LEA representative, and the data is exported. These items are then forwarded to the LEA's reviewing agency, the COE. The reviewing agency's process of resolving exceptions varies by agency, but the process generally involves an interactive dialogue between the LEA and the reviewing agency.

Source: SACS2015 Software User Guide, May 2015

LCFF CALCULATOR SUMMARY				
La Mesa-Spring Valley (68197) - 2016-17 1ST INTERIM REVISION				
Summary of Funding				
	2016-17	2017-18	2018-19	
Target	\$ 104,469,252	\$ 106,229,954	\$ 109,072,443	
Floor	94,257,618	100,224,352	105,063,500	
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	
Remaining Need after Gap (informational only)	4,678,971	1,622,113	2,390,934	
Current Year Gap Funding	5,532,663	4,383,489	1,618,009	
Total Phase-In Entitlement	\$ 99,790,281	\$ 104,607,841	\$ 106,681,509	
Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	
8011 - State Aid	\$ 56,018,788	\$ 61,957,012	\$ 71,158,325	
EPA (for LCFF Calculation purposes)	14,843,244	13,722,580	6,594,936	
Local Revenue Sources:				
8021 to 8089 - Property Taxes	28,928,249	28,928,249	28,928,249	
TOTAL FUNDING	\$ 99,790,281	\$ 104,607,841	\$ 106,681,509	
Total Phase-In Entitlement	\$ 99,790,281	\$ 104,607,841	\$ 106,681,509	
8012 - EPA Receipts (for budget & cashflow)	\$ 14,843,244	\$ 13,722,580	\$ 6,594,936	
Summary of Student Population				
	2016-17	2017-18	2018-19	
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	7,641.00	7,641.00	7,641.00	
COE Unduplicated Pupil Count	3.00	3.00	3.00	
Total Unduplicated pupil Count	7,644.00	7,644.00	7,644.00	
Rolling %, Supplemental Grant	62.1600%	62.3400%	62.0300%	
Rolling %, Concentration Grant	62.1600%	62.3400%	62.0300%	
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	
Grades TK-3	5,284.17	5,310.02	5,335.87	
Grades 4-6	4,011.84	4,031.46	4,051.10	
Grades 7-8	2,465.44	2,477.50	2,489.57	
Grades 9-12	-	-	-	
Total Adjusted Base Grant ADA	11,761.45	11,818.98	11,876.54	
ACTUAL ADA (Current Year Only)				
Grades TK-3	5,284.17	5,310.02	5,335.87	
Grades 4-6	4,011.84	4,031.46	4,051.10	
Grades 7-8	2,465.44	2,477.50	2,489.57	
Grades 9-12	-	-	-	
Total Actual ADA	11,761.45	11,818.98	11,876.54	
Funded Difference (Funded ADA less Actual ADA)	-	-	-	
Minimum Proportionality Percentage (MPP)				
	2016-17	2017-18	2018-19	
Estimated Total LCFF Funding	\$ 99,790,281			
Estimated Base Grant	\$ 90,222,748			
Estimated Total of Supplemental and Concentration Grants	\$ 7,670,266			
Proportional Increase or Improvement in Services	8.50%			
Current year estimated supplemental and concentration grants	\$ 7,670,266	\$ 10,581,789	\$ 5,940,918	
Current year Minimum Proportionality Percentage (MPP)	8.50%	11.49%	6.01%	



SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 Linda Vista Road, San Diego, CA 92111 • 858-292-3500 • www.sdcoe.net
Interim Superintendent of Schools Edward Velasquez

November 7, 2016

To: Chief Business Officials
Business Managers

From: Lora Duzyk, Assistant Superintendent
Business Services

Re: 2016-17 First Interim Reports
Due Date: upon approval, but no later than December 15, 2016

AB 1200 requires local educational agencies (LEAs) to file interim reports of their annual budget as of October 31 and January 31. LEAs must collect the financial data for these reporting periods and prepare appropriate interim reports for Governing Board review, approval, and submission, within 45 days of the close of these periods.

Please note that Education Code sections 42130 and 42131 require that interim reports be submitted to the Governing Board on the SACS forms, the format prescribed by the Superintendent of Public Instruction.

Districts should use the California Department of Education's SACS2016ALL (updated version) Software for the First Interim report. Instruction manuals for the First Interim reports are included in the "Calendars and Manuals" folder downloaded as part of the SACS software.

Items Required for First Interim Reports

- **Fund Data.** All districts are required to submit data on the General fund (01I), Restricted, Unrestricted, and Combined. In addition, any fund with a projected negative fund balance is required. You may choose to submit data on any other fund.
- **Supplemental Forms.** All districts must submit the following forms:
 - Interim Certifications (CI)
 - Average Daily Attendance (AI)
 - Criteria and Standards (01CSI)
- **Cashflow.** Provide a monthly cashflow estimate for 2016-17 using one of the following:
 - Form CASH in SACS software;
 - District-generated format; or
 - SDCOE cashflow model as of 10/31/16 (will be provided to all districts by 11/18/16). If you are using the SDCOE provided cashflow, please update and **sign** in the signature box to signify that it is your cashflow.
- **A detailed list of assumptions** used in the current year budget.
- **Board Report.** Provide a copy of the agenda item and the board report.

Service and leadership that maximize the success of all students

Board of Education

Mark C. Anderson

Guadalupe González

Alicia Muñoz

Gregg Robinson

Rick Shea

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Multi-year projection. Districts must submit a General Fund multi-year projection for the current year, plus two subsequent years. Projections must separate out restricted and unrestricted General Fund and **include a detailed list of assumptions**. The base year for

- the multi-year projection should be the First Interim Projected Year Totals as approved by the governing board. A multi-year projection is also required for any fund projecting a negative ending balance.

Districts have three options for multi-year projections:

- MYPI and/or MYPIO forms in SACS software;
- District model; or
- SDCOE multi-year projection model (Available for Financial Reporting contracting districts only). The instructions for using the SDCOE multi-year projection are in Appendix A. Also included is a template of default assumptions that will be used unless otherwise instructed by the district.

Note: Whatever model the district chooses to use, you should also consider inputting the final data into the SACS Form MYPI because this will populate the MYP data into the Criteria and Standards. This will ensure consistency between the Criteria and Standards and the Multi-Year Projection.

The recommended assumptions for use in preparing the district's multi-year projection are in Appendix A.

- **LCFF Calculations.** All districts must submit a copy of the detailed LCFF calculations (FCMAT LCFF calculator, version 17.2b) used to prepare the First Interim report. Please note that the calculations you provide should match the revenues for property taxes and objects 8011/8012 on the Form 01.

If your district returns the LCFF Assumptions Sheet to SDCOE, we will provide your district's current year and projected ADA, and unduplicated counts into the latest FCMAT LCFF calculator to assist with the multi-year revenue projection. This document will be available to districts on the Financial Reporting website: <http://www.sdcoe.net/business-services/financial-services/financial-reporting/Pages/Forms-and-Documents.aspx>

- **Budget Reduction Plan and Timeline.** *If our office requested a detailed plan for budget reductions for 2017-18 and a timeline for implementation in our letter approving your 2016-17 budget, please make sure this information is provided. Your Business Advisory Services Consultant may request additional information during the review of your submission.*

- **Technical Review Checklist**

There is a Technical Review Checklist for each column in the interim report. As with other submissions, no fatal exceptions will be accepted and warnings will only be permissible if they are allowable under the California School Accounting Manual.

Charter Schools

Education Code Section 47604.33 requires charter schools to submit their First Interim reports to their sponsoring school districts by **December 15, 2016**. Sponsoring school districts are then required to forward the reports to the San Diego County Office of Education (SDCOE) by the same deadline. Please coordinate with your charter schools to ensure timely submission.

Charter schools are not required to use a particular format for First Interim reports but the existing interim forms in the SACS software are available for their use. Charter schools may also choose to do a multi-year projection. A certification page is not required.

Data Importing Requirements

All districts are required to import fund data into the SACS software for the First Interim report. Once the data has been imported, changes can be made to the Projected Year Totals data using the User Data Input Review screen. All other changes must be made in the district's financial system.

- **Import Data for Prior Periods.** If you have not already done so, please ensure that you have imported the final files for the 2016-17 Adopted Budget and the 2015-16 Unaudited Actuals into the SACS2016ALL software. It is important to ensure that the file you are using includes any changes made by SDCOE after you submitted your reports.
- **Online Districts.** Districts using PeopleSoft (PS) can download the fund data directly from the financial system. Instructions for downloading a SACS extract from PS can be found on page 111 of the CRC GL1 General Ledger Guide v5.0:
<https://docs.google.com/viewer?a=v&pid=sites&srcid=c2Rjb2UubmV0fGNyY3xneDoxMTRiNDVmNjdiMWQwOGY3>. Online districts have the following options for downloading data:
 - Column A – Adopted Budget – Districts must have their original adopted budget entered into the adopted budget column on PS. For districts that were required to readopt their budget by SDCOE, this column should reflect the readopted budget.
 - Column B – Board Approved Operating Budget – PS districts can choose from working budget or revised budget.
 - Column C – Actuals to Date – This column will pull actual transactions as of October 31 for First Interim.
 - Column D – Projected Year Totals – PS districts can choose from working budget or revised budget and all districts can make changes in SACS using User Data Input Review.
- **Delete funds not being submitted.** Once the download is complete, you have the option to delete fund data not being reported by going to User Data Input Review and selecting Delete Fund Group. Please note that deleting funds may result in TRC exceptions for items that cross funds such as interfund transfers.

Procedures for Submitting Reports

After completing all necessary forms, send the SACS file to Financial Reporting via e-mail: finrep@sdcoe.net. In addition, please send items not included in the data file and a hard copy of the original signed certification page.

All materials should be received by our office on or before **December 15, 2016**. ***The First Interim Report is not considered submitted until our office receives all required forms and documents.*** If you have questions regarding the First Interim report, please call Patricia Fogliano at (858) 292-3663, Joe Bandala at (858) 292-3713 or your Business Advisory Services Consultant.

Changes since Budget Adoption

The adopted 2016-17 budget contained funding highlighted as follows:

- LCFF funding increase at \$2.942 billion.
- LCFF gap funding percentage at 54.18%.
- Mandate reimbursement allocates \$1.28 billion (\$214 per ADA) in unrestricted funds to offset the mandate backlog.
- College Readiness Block Grant: Allocates \$200 million in one-time Prop. 98 funds to support access and successful transition to higher education for high school students.
- Truancy and dropout prevention: Increase of \$18 million in funding consistent with Prop. 47, the Safe Neighborhoods and Schools Act.
- Classified School Employees Credentialing Program: \$20 million in one-time Prop. 98 funds to recruit noncertificated school employees to become certificated classroom teachers.
- California Center on Teaching Careers: Additional \$2.5 million (\$5 million total) to establish the California Center on Teaching Careers to recruit individuals to become certificated classroom teachers.
- Quality drinking water: Grants totaling \$9.5 million in one-time Prop. 98 funds to increase access to safe drinking water in schools.
- Breakfast Startup Grant: Additional \$2 million in one-time Prop. 98 funds to support additional needs through 2018-19.

- Child Care: Beginning January 2017, standard reimbursement rate to increase by 10% for direct-contracted providers, and the regional market reimbursement rate ceiling for voucher-based child care providers to adjust to recent estimates, and to increase license-exempt providers from 65% to 70% of the licensed family child care home rate.
- State Preschool: Increase access for an additional 2,959 children effective March 1, 2017.

Planning Factors for 2016-17 and MYPs

Key planning factors for LEAs to incorporate into the 2016-17 budget and multiyear projections are listed below and based on the latest information available.

Planning Factor	Fiscal Year		
	2016-17	2017-18	2018-19
COLA (Department of Finance - DOF)	0.00%	1.11%	2.42%
LCFF Gap Funding Percentage (DOF)	54.18%	72.99%	40.36%
LCFF Gap Funding (in millions)	2,942	2,210	835
STRS Employer Statutory Rates	12.58%	14.43%	16.28%
PERS Employer Projected Rates	13.888%	15.50%	17.10%
Lottery – unrestricted per ADA	\$144	\$144	\$144
Lottery – Prop. 20 per ADA	\$45	\$45	\$45
Mandated Cost per ADA or One-Time Allocations	\$214	\$0	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$28.42	\$28.42	\$28.42
Mandate Block Grant for Districts – 9-12 per ADA	\$56	\$56	\$56
Mandate Block Grant for Charters – K-8 per ADA	\$14.21	\$14.21	\$14.21
Mandate Block Grant for Charters – 9-12 per ADA	\$42	\$42	\$42
State Preschool Part-Day Daily Reimbursement Rate	\$23.87 / 26.26*	\$26.26	\$26.26
State Preschool Full-Day Daily Reimbursement Rate	\$38.53 / 42.38*	\$42.38	\$42.38
General Child Care Daily Reimbursement Rate	\$38.29 / 42.12*	\$42.12	\$42.12
*Increase of 10% effective January 1, 2017			
Routine Restricted Maintenance Account (Note: if the school facility bond proposition on the November 2016 ballot passes, the RRMA requirement may revert to 3% for all LEAs)	Lesser of: 3% or 14/15 amount	Greater of: Lesser of 3% or 14/15 amount or 2%	At Least: 3%

Local Control Funding Formula

Full implementation of the LCFF is anticipated to be complete by 2020-21. While the economy has improved quickly over the last years, both the Governor and the Department of Finance continue to remind educational entities that an economic downturn is inevitable and would negatively affect school funding.

The figures below have been updated to reflect these changes as outlined in the most recent FCMAT LCFF Calculator.

It is recommended that LEAs use the LCFF Calculator located on the FCMAT website at <http://fcmat.org/local-control-funding-formula-resources/>. Additional information about LCFF can be found at <http://www.cde.ca.gov/fg/aa/lc/>.

Grade Level	2016-17 Target Base Grant	2016-17 Target GSA	2017-18 Target Base Grant	2017-18 Target GSA	2018-19 Target Base Grant	2018-19 Target GSA
Grades TK-3	\$7,083	\$737	\$7,162	\$745	\$7,335	\$763
Grades 4-6	\$7,189		\$7,269		\$7,445	
Grades 7-8	\$7,403		\$7,485		\$7,666	
Grades 9-12	\$8,578	\$223	\$8,673	\$225	\$8,883	\$231

FCMAT has updated annual COLA and gap funding figures based on the final state budget. These figures are found below and at: <http://fcmat.org/local-control-funding-formula-resources/>.

While the annual gap-closure percentage estimates may seem large, the remaining gap to fill has shrunk significantly. This means that gap-closure percentages will increase, yet result in a smaller actual funding increase for school districts.

	Estimate* 2016-17	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20
LCFF Gap Funding Percentage	54.18%	72.99%	40.36%	73.98%
Annual COLA	0.00%	1.11%	2.42%	2.67%

*As of the 2016-17 Budget Act.

K-12 One-Time Funding

Mandate Reimbursement

\$1.28 billion is allocated to offset the outstanding mandate backlog, \$194.2 million of which satisfies the 2009-10 Prop. 98 minimum guarantee. The CDE has calculated a per-student allocation rate of \$214 per ADA. The intent is for these one-time funds to be used for deferred maintenance, professional development, induction for beginning teachers, instructional materials, technology and other support for the state content standard implementation; however, these funds are not restricted.

College Readiness Block Grant

The College Readiness Block Grant is established to provide California's high school pupils, particularly unduplicated pupils as defined in Education Code (EC) sections 42238.01 and 42238.02, additional supports to increase the number who enroll at institutions of higher education and complete an undergraduate degree within four years. No school district, county office or charter school will receive less than \$75,000 if they served at least one unduplicated student in 2015-16. Preliminary funding is posted on the CDE website at: <http://www.cde.ca.gov/fg/fo/r14/collegereadiness16result.asp>

As a condition of receiving the grant, local educational agencies (LEAs) are required to report to the State Superintendent of Public Instruction, by January 1, 2017, on how LEAs will measure the impact of the funds received on their unduplicated pupils' access and successful matriculation to institutions of higher education, as identified within their plan (as required by *Education Code* (EC) Section 41580.

The survey is posted at: <http://surveys2.cde.ca.gov/s.asp?k=147147028192>

Truancy and Dropout Prevention

\$18 million additional in one-time Prop. 98 funds was authorized in the 2016-17 budget and is aimed at reducing truancy and supporting pupils who are at risk of dropping out of school. Grant funding will be provided to identify and implement evidence-based, non-punitive programs and practices to keep the most vulnerable pupils in school.

Pursuant to AB 1014 and SB 527, statutes of 2016, the application process is forthcoming. Applications will be required to include information about the pupil and school needs, proposed activities the LEA will undertake with grant funds, how the proposed activities will support the goals contained in the LEA's LCAP, and how the LEA will measure outcomes. Priority will be given to LEAs with high rates of chronic absenteeism, communities with high crime rate, and significant foster youth.

Grants are for three years of funding and will require a minimum match of 20% cash or in-kind.

Teacher Workforce Development: Classified School Employees Credentialing Program

One-time Prop. 98 funding of \$20 million is available to establish the California Classified School Employees Credentialing Program and provide grants to K-12 local educational agencies to recruit noncertificated school employees to participate in a teacher preparation program and become certificated classroom teachers in California public schools.

Grants will be allocated at up to \$4,000 per participant per year for up to 1,000 participants.

Participating employees must have an associate's degree or higher or have completed two years of postsecondary education. They must commit to completing a bachelor's degree and teaching credential, and complete one year of classroom instruction in the LEA providing the assistance.

California Center on Teaching Careers

Allocates a total of \$5 million in one-time Prop. 98 funds as a multiyear award to establish a California Center on Teaching Careers to recruit qualified individuals into the teaching profession. Recruitment priorities will be in the areas of math, science, and bilingual education, and for low-income schools.

Water

\$9.5 million is provided in one-time Prop 98 funding for the State Water Resources Control Board to award grants to LEAs to improve access to quality drinking water in schools. Recommended uses include water bottle filling stations and improved filtering and treatment for water fountains. Priority is given to schools in small disadvantaged communities and projects that are most effective in increasing access to safe drinking water in schools. For more information, please see the following webpage:

http://www.waterboards.ca.gov/drinking_water/services/funding/SRF.shtml

Breakfast Startup Grant

\$2 million is approved in one-time Prop. 98 funding to enhance the existing \$1 million School Breakfast Startup Grant program through 2018-19. Funds are to address additional need in the program and will be prioritized to school districts and county offices with over 60% unduplicated pupil count to start or expand breakfast served after the start of the school day.

Reserves

The experience of the most recent recession has clearly demonstrated the minimum levels are insufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts. Many LEAs have established reserve policies higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a given reserve level should be assessed based on the LEA's own specific circumstances, and numerous reasonable models are available for consideration. Examples include:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%.
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years.

- The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand.

The potential reserve cap triggered by Education Code 42127.01 (enacted with SB 858, statutes of 2015) should certain conditions exist is still in place, and it is not expected to be in effect for fiscal years 2016-17 or 2017-18.

As an emerging practice, many districts have designated components of their fund balance to compensate for the programmed escalation of STRS/PERS costs in their multiyear projections and beyond.

Negotiations

School districts considering multiyear collective bargaining contracts should maintain flexibility through contingency language or other means that protect them from cost increases and/or revenue losses beyond their control (e.g., pension reform, health care, economic downturns). The large increase in gap funding in the past two years will lead to smaller year-over-year gap funding in the future. Clearly communicating the intricacies of gap funding will be critical to avoiding misunderstandings at the bargaining table. For instance, an uninformed observer might assume that because the 2016-17 gap factor (54.18%) is very similar to the 2015-16 factor (52.56%), the amount of new funding districts are receiving is comparable, when in fact the 2016-17 LCFF gap funding is less than half of the prior year's increase. This is evident in a side-by-side comparison in the following table showing gap funding in both percentage and dollars:

	2015-16	2016-17	2017-18	2018-19
LCFF Gap Funding Percentage (DOF)	52.56%	54.18%	72.99%	40.36%
LCFF Gap Funding (in millions)	6,200	2,942	2,210	835

For some districts, 2016-17 gap funding is less than the amount needed to cover STRS and PERS contribution rate increases, and that likely will be true for most if not all districts beginning in 2017-18. STRS and PERS contribution costs are scheduled to continue to rise through the current projection period.

One-time revenues, such as mandate funds received in 2016-17, can obscure the collective bargaining environment. Many districts and their bargaining units may be tempted to address ongoing expenditure needs and priorities with one-time funds simply because more dollars appear and, therefore, are available for bargaining. Given current state revenue projections and the mechanisms of Prop. 98, it is likely that the large allocations of one-time Prop. 98 dollars seen in 2015-16 and 2016-17 will **not** repeat in 2017-18. As a result of the potential reserve cap provisions (SB 858, statutes of 2015), school districts may encounter requests to spend down reserves in bargaining table discussions. The existence of a potential reserve cap does not change the fact that spending one-time dollars (e.g., reserves) on ongoing expenses (e.g., salaries) is a certain recipe for fiscal trouble.

Along with higher gap funding also comes the requirement to meet class size reduction in grades K-3. This may necessitate hiring additional staff, resulting in increased employment costs to meet the class size reduction targets and receive the grade span adjustment funds.

Numerous risk factors on the horizon affect the affordability of collective bargaining agreements. Examples include uncertainty over state revenues (with or without Prop. 55, which even if approved does not take effect until 2019-20), the implementation of Affordable Care Act penalty regimes, costs associated with AB 1522 (expanded sick leave), AB 2393 requirements for classified differential pay and ongoing increases in the state minimum wage. Districts are encouraged to exercise extreme caution when bargaining ongoing commitments for salaries or health care benefits, and, as always, it is critical to factor in the full cost of employment including all statutory costs.

Regardless of the economic environment, districts can always anticipate continued and ongoing requests for staff compensation and benefit increases. Nonetheless, district solvency is paramount in negotiations and can only be maintained through careful and thorough study of district revenue and expenditure projections and the making of tough decisions necessary to maximize services to students with available financial resources.

Cash Management

LEAs should monitor cash flow to ensure sufficient cash is available to meet obligations.

The State Controller's Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Education Protection Account Prop. 30 apportionments through December 2016. The table below illustrates state apportionments for November and December 2016.

Months	Principal Apportionment	Proposition 30 EPA	Lottery
November 2016	11/28/2016		
December 2016	12/28/2016	12/23/2016	12/29/2016

CDE provides a monthly update of estimated cash flow for state and federal categorical programs that can be downloaded from the following webpage: <http://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>. The schedule provides cash flow estimates for the following programs: Mandate Block Grant, Adult Education Block Grant, College Readiness Block Grant, and Mental Health.

Please note that federal apportionments are contingent upon timely reporting under CDE's Federal Cash Management Data Collection System: <http://www2.cde.ca.gov/cashmanagement/default.aspx>. The 2016-17 reporting windows are as follows:

- Reporting Period 1: July 10 – July 31
- Reporting Period 2: October 10 – October 31
- Reporting Period 3: January 10 – January 31
- Reporting Period 4: April 10 – April 30

Temporary taxes from Prop. 30, Education Protection Act (EPA), are to continue through the 2018-19 fiscal year. The Department of Finance estimates the total K-14 EPA funds available for 2016-17 are \$7.6 billion, of which the K-12 share is 89%. Details can be found posted on the CDE website:
www.cde.ca.gov/fg/aa/pa/epa.asp

Grade Span Adjustment (GSA)

The LCFF provides a 10.4% increase in funding for grades K-3 (including TK) base grant. To receive these funds districts must maintain enrollment at all school sites at an average of no more than 24 students per class at full implementation of LCFF.

School districts have the authority to collectively bargain an alternative, locally defined class size ratio.

School districts that do not have an alternative agreement must annually make progress to a school site average enrollment of 24 students per class. Progress is measured by the percentage used for gap funding. A school district can accelerate the progress but at minimum must meet the annually calculated progress.

For details see the LCFF calculation for your district.

The penalty for noncompliance is severe as it includes the loss of all K-3 GSA funding districtwide.

Home to School Transportation

The maintenance of effort for all districts receiving transportation funds remains in effect as it does not expire.

Special Education

The zero COLA means no increased funding for Special Education base or preschool programs for 2016-17. The Governor has called for another study regarding Special Education financing. The Public Policy Institute of California will release its findings this fall.

SB 884 added audit requirements for mental health services. See the Audit Requirements section for additional details.

CALPADS

Because CALPADS data is used in a variety of revenue calculations for LEAs, it is imperative that financial and student data personnel review any submission both for accuracy and completeness.

Key Upcoming Deadlines

- The Fall 1 submission period opened October 5 with a certification deadline of December 2, 2016 and an amendment window from December 3, 2016 to January 27, 2017.
- The Fall 2 submission period opens December 28 with a certification deadline of March 3, 2017 and an amendment window that closes on March 31, 2017.

A certification and amendment calendar is posted on the CDE website at <http://www.cde.ca.gov/ds/dc/es/subcal.asp>

Review CALPADS Access

Now is a good time to review staff access to CALPADS or to the district's student data management system that supplies data to CALPADS. LEA administrators should review access to ensure that all users are authorized and have the appropriate access levels to the student data management system and to CALPADS. Remove access credentials for staff who are no longer with the LEA.

Chronic Absenteeism and ADA

The Every Student Succeeds Act requires states to report chronic absenteeism rates for schools. These data also are becoming increasingly important as an indicator for state accountability purposes. Please note that data collected via CALPADS will not replace the average daily attendance (ADA) data submitted to the CDE for purposes of funding the Local Control Funding Formula (LCFF) or other ADA-funded programs.

SDCOE Multi-Year Projection (MYP) Model (Instructions)

Overview:

The SDCOE multi-year projection model is available for Financial Reporting contracting districts only. It has two parts: a summary report and a detail report. Please complete the Multi-Year Projection Assumptions MS Excel Sheet available at <http://www.sdcoe.net/business-services/financial-services/financial-reporting/Pages/Forms-and-Documents.aspx> and e-mail to Patricia Fogliano, Financial Reporting Analyst, at pfogliano@sdcoe.net or Joe Bandala, Financial Reporting Technician, at jbandala@sdcoe.net.

The assumptions used in the multi-year projection model come from the following sources: School Services of California (SSC), STRS, San Diego County Treasurer's Office, and SDCOE staff.

Please note the following:

- The MYP Assumption page has been updated to reflect SSC's Dartboard.

Step One: **PeopleSoft:** 1516 Working Budget will be used.

Step Two: Complete the MYP Data Input Sheet and return it to Patricia Fogliano or Joe Bandala. SDCOE has provided the assumption figures for your reference. Please modify these figures based on district information. You must provide data for boxes labeled "**District Input.**" **Note: If a box is left blank, we will assume that the district is requesting that we use SDCOE's assumption figures.**

Step Three: After receipt of the completed MYP Data Input Sheet, Financial Reporting will send a copy of the multi-year projection to the district in Microsoft Excel format. The district can make changes to this version.

Step Four: Please carefully review the final version of your MYP before submitting it to your Board. A copy of the Board-approved MYP must be included with the submission of your First Interim Report due to our office by **December 15, 2016.**

Please e-mail the MYP Assumptions MS Excel Sheet to Patricia Fogliano, pfogliano@sdcoe.net or Joe Bandala, jbandala@sdcoe.net
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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 06, 2016

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: Robyn Adams

Telephone: 619-668-5700 ext 6430

Title: Director Fiscal Services

E-mail: robyn.adams@lmsvschools.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17) District Regular Charter School	11,734.73	11,760.20		
	0.00	0.00		
	11,734.73	11,760.20	0.2%	Met
1st Subsequent Year (2017-18) District Regular Charter School	11,793.16	11,818.98		
	11,793.16	11,818.98	0.2%	Met
2nd Subsequent Year (2018-19) District Regular Charter School	11,850.55	11,876.54		
	11,850.55	11,876.54	0.2%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2016-17)				
District Regular	12,269	12,264		
Charter School				
Total Enrollment	12,269	12,264	0.0%	Met
1st Subsequent Year (2017-18)				
District Regular	12,329	12,324		
Charter School				
Total Enrollment	12,329	12,324	0.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	12,389	12,384		
Charter School				
Total Enrollment	12,389	12,384	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

*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)	11,562	12,103	95.5%
Second Prior Year (2014-15)			
District Regular	11,627	12,144	
Charter School			
Total ADA/Enrollment	11,627	12,144	95.7%
First Prior Year (2015-16)			
District Regular	11,697	12,286	
Charter School	0		
Total ADA/Enrollment	11,697	12,286	95.2%
		Historical Average Ratio:	95.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	11,760	12,264		
Charter School	0			
Total ADA/Enrollment	11,760	12,264	95.9%	Met
1st Subsequent Year (2017-18)				
District Regular	11,818	12,324		
Charter School				
Total ADA/Enrollment	11,818	12,324	95.9%	Met
2nd Subsequent Year (2018-19)				
District Regular	11,875	12,384		
Charter School				
Total ADA/Enrollment	11,875	12,384	95.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2016-17)	99,650,002.00	99,790,287.45	0.1%	Met
1st Subsequent Year (2017-18)	104,574,079.00	104,607,841.00	0.0%	Met
2nd Subsequent Year (2018-19)	106,728,100.00	106,681,509.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	63,094,242.27	72,750,166.33	86.7%
Second Prior Year (2014-15)	66,852,344.59	77,167,931.27	86.6%
First Prior Year (2015-16)	77,094,714.80	92,503,862.45	83.3%
	Historical Average Ratio:		85.5%

	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):	82.5% to 88.5%	82.5% to 88.5%	82.5% to 88.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	78,629,781.14	89,861,461.04	87.5%	Met
1st Subsequent Year (2017-18)	79,750,596.00	89,644,444.00	89.0%	Not Met
2nd Subsequent Year (2018-19)	80,876,307.00	91,036,535.00	88.8%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The additional STRS and PERS expense as well as the addition of the STRS on behalf entry of approx \$4M is increasing the ratio of salary and benefit costs to unrestricted expenditures

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Current Year (2016-17)	5,747,797.97	6,665,533.36	16.0%	Yes
1st Subsequent Year (2017-18)	5,747,797.00	6,033,505.15	5.0%	No
2nd Subsequent Year (2018-19)	5,747,797.00	6,033,505.15	5.0%	No

Explanation:
(required if Yes)

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision adjustments are for prior year carryover/unused/unearned revenue.

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

Current Year (2016-17)	8,212,809.00	12,379,988.38	50.7%	Yes
1st Subsequent Year (2017-18)	3,750,888.00	7,933,878.00	111.5%	Yes
2nd Subsequent Year (2018-19)	3,761,748.00	8,074,912.00	114.7%	Yes

Explanation:
(required if Yes)

The adopted budget did not contain the accounting entries for the GASB 68 STRS on behalf liability. The 1st interim budget includes over \$4 million in additional revenue and expense to record this liability and it is assumed to be on-going at the 1617 amount. Additionally the adopted budget does not make any assumption of carryover or unspent funds and the first interim includes adjustments for prior year carryover, unused and unearned revenue some of which is one time in nature (Ed Effectiveness and Prop 39)

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

Current Year (2016-17)	7,363,626.15	7,998,029.76	8.6%	Yes
1st Subsequent Year (2017-18)	7,365,924.00	8,063,914.00	9.5%	Yes
2nd Subsequent Year (2018-19)	7,368,513.00	8,206,353.00	11.4%	Yes

Explanation:
(required if Yes)

The adopted budget does not make any assumption of carryover or unspent funds and the first interim includes adjustments for prior year carryover, unused or unearned revenue some of which is one time in nature. Also the local revenue includes a COLA for AB602 funding and 1718 and 1819 increase over 1617 funding levels.

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

Current Year (2016-17)	10,842,082.75	7,508,178.96	-30.7%	Yes
1st Subsequent Year (2017-18)	10,822,566.00	5,392,098.00	-50.2%	Yes
2nd Subsequent Year (2018-19)	10,262,544.00	5,551,131.00	-45.9%	Yes

Explanation:
(required if Yes)

The adopted budget does not make any assumption of carryover or unspent funds from the previous fiscal year. The first interim revision included adjustments for prior year carryover, unused or unearned revenue. These adjustments are allocated to the objects 4000-4999. Any one time funding is also removed from the multi-year report subsequent years (1718 & 1819). Changes are also a result of redistribution or alignment of budgeted funds to other objects.

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

Current Year (2016-17)	6,510,966.91	9,252,425.60	42.1%	Yes
1st Subsequent Year (2017-18)	8,630,649.00	8,981,761.00	4.1%	No
2nd Subsequent Year (2018-19)	6,899,603.00	9,216,595.00	33.6%	Yes

Explanation:
(required if Yes)

Changes to services and Other Operating expenditures are a result of the redistribution or alignment of budgeted funds. Funds are budgeted in object 4000 and aligned to actual objects as expenditures occur. The multi-year projection rolls forward the expenditures from the base year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	21,324,233.12	27,043,551.50	26.8%	Not Met
1st Subsequent Year (2017-18)	16,864,609.00	22,031,297.15	30.6%	Not Met
2nd Subsequent Year (2018-19)	16,878,058.00	22,314,770.15	32.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	17,353,049.66	16,760,604.56	-3.4%	Met
1st Subsequent Year (2017-18)	19,453,215.00	14,373,859.00	-26.1%	Not Met
2nd Subsequent Year (2018-19)	17,162,147.00	14,767,726.00	-14.0%	Not Met

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

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

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

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

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision adjustments are for prior year carryover/unused/unearned revenue.

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

The adopted budget did not contain the accounting entries for the GASB 68 STRS on behalf liability. The 1st interim budget includes over \$4 million in additional revenue and expense to record this liability and it is assumed to be on-going at the 1617 amount. Additionally the adopted budget does not make any assumption of carryover or unspent funds and the first interim includes adjustments for prior year carryover, unused and unearned revenue some of which is one time in nature (Ed Effectiveness and Prop 39)

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

The adopted budget does not make any assumption of carryover or unspent funds and the first interim includes adjustments for prior year carryover, unused or unearned revenue some of which is one time in nature. Also the local revenue includes a COLA for AB602 funding and 1718 and 1819 increase over 1617 funding levels.

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

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

The adopted budget does not make any assumption of carryover or unspent funds from the previous fiscal year. The first interim revision included adjustments for prior year carryover, unused or unearned revenue. These adjustments are allocated to the objects 4000-4999. Any one time funding is also removed from the multi-year report subsequent years (1718 & 1819). Changes are also a result of redistribution or alignment of budgeted funds to other objects.

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

Changes to services and Other Operating expenditures are a result of the redistribution or alignment of budgeted funds. Funds are budgeted in object 4000 and aligned to actual objects as expenditures occur. The multi-year projection rolls forward the expenditures from the base year.

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,011,878.96	3,567,175.34	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)		3,567,175.34	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.5%	4.6%	4.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	1.5%	1.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2016-17)	(974,667.20)	89,983,179.04	1.1%	Met
1st Subsequent Year (2017-18)	174,145.15	89,766,162.00	N/A	Met
2nd Subsequent Year (2018-19)	(492,985.85)	91,158,253.00	0.5%	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)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2016-17)		5,618,739.43	Met
1st Subsequent Year (2017-18)		5,792,884.58	Met
2nd Subsequent Year (2018-19)		5,299,898.73	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2016-17)		6,736,227.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	11,760	11,818	11,876
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

Yes

- Enter the name(s) of the SELPA(s):

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	130,656,964.68	126,989,071.00	130,013,344.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	130,656,964.68	126,989,071.00	130,013,344.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,919,708.94	3,809,672.13	3,900,400.32
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,919,708.94	3,809,672.13	3,900,400.32

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,919,709.00	3,809,671.58	3,900,400.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	1,931,495.78	2,005,713.78	2,079,931.78
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,851,204.78	5,815,385.36	5,980,331.78
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.48%	4.58%	4.60%
District's Reserve Standard (Section 10B, Line 7):	3,919,708.94	3,809,672.13	3,900,400.32
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Short term interfund borrowing may be necessary for Child Nutrition and the Child Development fund due to the timing of cash payments from the State and Federal Government

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(16,573,774.61)	(16,745,009.32)	1.0%	171,234.71	Met
1st Subsequent Year (2017-18)	(17,455,793.00)	(17,792,010.00)	1.9%	336,217.00	Met
2nd Subsequent Year (2018-19)	(18,494,394.00)	(19,152,461.00)	3.6%	658,067.00	Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	147,500.00	147,500.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	47,500.00	47,500.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	47,500.00	47,500.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	121,718.00	121,718.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	121,718.00	121,718.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	121,718.00	121,718.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions 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)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The BOA Prop 39 Energy debt will be paid for with utility savings achieved through installation of energy efficient lighting and hvac equipment.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
38,609,690.00	38,609,690.00
38,609,690.00	38,609,690.00

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

Actuarial	Actuarial
Jul 01, 2015	Jul 01, 2015

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

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,914,584.00	2,914,584.00
2,914,584.00	2,914,584.00
2,914,584.00	2,914,584.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

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

943,559.89	943,559.89
1,000,173.00	990,737.88
1,060,184.00	1,040,274.77

- 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)

943,559.89	943,559.89
1,000,173.00	990,737.88
1,060,184.00	1,040,274.77

- d. Number of retirees receiving OPEB benefits

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

125	125
125	125
125	125

4. Comments:

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

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

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

Yes

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

No

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

No

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
1,786,721.00	1,818,736.00
1,801,635.00	1,821,994.00
1,818,190.00	1,835,702.00

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

1,786,721.00	1,818,736.00
1,801,635.00	1,821,994.00
1,818,190.00	1,835,702.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	604.9	628.4	628.4	628.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	427.5	472.2	472.2	472.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	54.0	54.0	54.0	54.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

Comments:
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of 4 retired Superintendents who are currently receiving lifetime benefits under special board authorization

End of School District First Interim Criteria and Standards Review

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	99,790,287.45	4.83%	104,607,847.00	1.98%	106,681,516.00
2. Federal Revenues	8100-8299	3,710.15	0.00%	3,710.15	0.00%	3,710.15
3. Other State Revenues	8300-8599	4,804,325.95	-57.06%	2,063,132.00	0.45%	2,072,313.00
4. Other Local Revenues	8600-8799	1,007,697.61	0.24%	1,010,128.00	0.25%	1,012,689.00
5. Other Financing Sources						
a. Transfers In	8900-8929	147,500.00	-67.80%	47,500.00	0.00%	47,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,745,009.32)	6.25%	(17,792,010.00)	7.65%	(19,152,461.00)
6. Total (Sum lines A1 thru A5c)		89,008,511.84	1.05%	89,940,307.15	0.81%	90,665,267.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,297,594.78		46,906,763.00
b. Step & Column Adjustment				662,166.32		651,146.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,052,998.10)		(1,047,450.43)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,297,594.78	-0.83%	46,906,763.00	-0.84%	46,510,459.00
2. Classified Salaries						
a. Base Salaries				13,462,148.72		13,581,399.00
b. Step & Column Adjustment				119,250.28		120,442.00
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	13,462,148.72	0.89%	13,581,399.00	0.89%	13,701,841.00
3. Employee Benefits	3000-3999	17,870,037.64	7.79%	19,262,434.00	7.28%	20,664,007.00
4. Books and Supplies	4000-4999	4,409,039.41	-22.72%	3,407,293.00	2.95%	3,507,787.00
5. Services and Other Operating Expenditures	5000-5999	6,157,206.55	-5.47%	5,820,237.00	2.83%	5,985,193.00
6. Capital Outlay	6000-6999	452,385.49	2.39%	463,198.00	2.46%	474,592.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	628,465.06	0.00%	628,465.00	0.00%	628,465.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(415,416.61)	2.39%	(425,345.00)	2.46%	(435,809.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	121,718.00	0.00%	121,718.00	0.00%	121,718.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		89,983,179.04	-0.24%	89,766,162.00	1.55%	91,158,253.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(974,667.20)		174,145.15		(492,985.85)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,593,406.63		5,618,739.43		5,792,884.58
2. Ending Fund Balance (Sum lines C and D1)		5,618,739.43		5,792,884.58		5,299,898.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	192,808.00		192,808.00		192,808.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,506,222.43		1,790,405.00		1,206,690.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,919,709.00		3,809,671.58		3,900,400.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,618,739.43		5,792,884.58		5,299,898.73

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	3,919,709.00		3,809,671.58		3,900,400.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,931,495.78		2,005,713.78		2,079,931.78
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,851,204.78		5,815,385.36		5,980,331.78
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.						
Anticipated reduction of 20 FTE high cost certificated staff due to retirements in both FY 1718 and 1819. Approx \$52k savings per FTE.						

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	476,572.00	0.00%	476,572.00	0.00%	476,572.00
2. Federal Revenues	8100-8299	6,661,823.21	-9.49%	6,029,795.00	0.00%	6,029,795.00
3. Other State Revenues	8300-8599	7,575,662.43	-22.51%	5,870,746.00	2.25%	6,002,599.00
4. Other Local Revenues	8600-8799	6,990,332.15	0.91%	7,053,786.00	1.98%	7,193,664.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,745,009.32	6.25%	17,792,010.00	7.65%	19,152,461.00
6. Total (Sum lines A1 thru A5c)		38,449,399.11	-3.19%	37,222,909.00	4.38%	38,855,091.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,111,288.28		11,551,412.00
b. Step & Column Adjustment				169,558.03		161,719.76
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(729,434.31)		(2,613.76)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,111,288.28	-4.62%	11,551,412.00	1.38%	11,710,518.00
2. Classified Salaries						
a. Base Salaries				7,334,403.27		7,397,958.00
b. Step & Column Adjustment				63,554.73		64,191.00
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	7,334,403.27	0.87%	7,397,958.00	0.87%	7,462,149.00
3. Employee Benefits	3000-3999	11,692,094.46	6.37%	12,436,616.00	10.16%	13,700,094.00
4. Books and Supplies	4000-4999	3,099,139.55	-35.96%	1,984,805.00	2.95%	2,043,344.00
5. Services and Other Operating Expenditures	5000-5999	3,095,219.05	2.14%	3,161,524.00	2.21%	3,231,402.00
6. Capital Outlay	6000-6999	3,163,738.97	-83.93%	508,441.00	2.46%	520,949.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	177,902.06	2.39%	182,153.00	2.46%	186,635.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		40,673,785.64	-8.48%	37,222,909.00	4.38%	38,855,091.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,224,386.53)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,224,386.53		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	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)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Anticipated reduction of 20 FTE high cost certificated staff due to retirements in both FY 1718 and 1819. Approx \$52k savings per FTE.						

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	100,266,859.45	4.80%	105,084,419.00	1.97%	107,158,088.00
2. Federal Revenues	8100-8299	6,665,533.36	-9.48%	6,033,505.15	0.00%	6,033,505.15
3. Other State Revenues	8300-8599	12,379,988.38	-35.91%	7,933,878.00	1.78%	8,074,912.00
4. Other Local Revenues	8600-8799	7,998,029.76	0.82%	8,063,914.00	1.77%	8,206,353.00
5. Other Financing Sources						
a. Transfers In	8900-8929	147,500.00	-67.80%	47,500.00	0.00%	47,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		127,457,910.95	-0.23%	127,163,216.15	1.85%	129,520,358.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,408,883.06		58,458,175.00
b. Step & Column Adjustment				831,724.35		812,866.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,782,432.41)		(1,050,064.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,408,883.06	-1.60%	58,458,175.00	-0.41%	58,220,977.00
2. Classified Salaries						
a. Base Salaries				20,796,551.99		20,979,357.00
b. Step & Column Adjustment				182,805.01		184,633.00
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	20,796,551.99	0.88%	20,979,357.00	0.88%	21,163,990.00
3. Employee Benefits	3000-3999	29,562,132.10	7.23%	31,699,050.00	8.41%	34,364,101.00
4. Books and Supplies	4000-4999	7,508,178.96	-28.18%	5,392,098.00	2.95%	5,551,131.00
5. Services and Other Operating Expenditures	5000-5999	9,252,425.60	-2.93%	8,981,761.00	2.61%	9,216,595.00
6. Capital Outlay	6000-6999	3,616,124.46	-73.13%	971,639.00	2.46%	995,541.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	628,465.06	0.00%	628,465.00	0.00%	628,465.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(237,514.55)	2.39%	(243,192.00)	2.46%	(249,174.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	121,718.00	0.00%	121,718.00	0.00%	121,718.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		130,656,964.68	-2.81%	126,989,071.00	2.38%	130,013,344.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,199,053.73)		174,145.15		(492,985.85)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,817,793.16		5,618,739.43		5,792,884.58
2. Ending Fund Balance (Sum lines C and D1)		5,618,739.43		5,792,884.58		5,299,898.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	192,808.00		192,808.00		192,808.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,506,222.43		1,790,405.00		1,206,690.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,919,709.00		3,809,671.58		3,900,400.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,618,739.43		5,792,884.58		5,299,898.73

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 (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,919,709.00		3,809,671.58		3,900,400.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,931,495.78		2,005,713.78		2,079,931.78
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,851,204.78		5,815,385.36		5,980,331.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.48%		4.58%		4.60%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)		11,760.20		11,817.74		11,875.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		130,656,964.68		126,989,071.00		130,013,344.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		130,656,964.68		126,989,071.00		130,013,344.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,919,708.94		3,809,672.13		3,900,400.32
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,919,708.94		3,809,672.13		3,900,400.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	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	99,650,002.00	99,790,287.45	21,356,595.72	99,790,287.45	0.00	0.0%
2) Federal Revenue		8100-8299	2.00	3,710.15	3,710.15	3,710.15	0.00	0.0%
3) Other State Revenue		8300-8599	4,738,500.00	4,804,325.95	65,825.95	4,804,325.95	0.00	0.0%
4) Other Local Revenue		8600-8799	353,074.00	1,007,697.61	261,632.61	1,007,697.61	0.00	0.0%
5) TOTAL, REVENUES			104,741,578.00	105,606,021.16	21,687,764.43	105,606,021.16		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,190,187.19	47,297,594.78	15,000,084.48	47,297,594.78	0.00	0.0%
2) Classified Salaries		2000-2999	12,667,153.54	13,462,148.72	4,026,916.42	13,462,148.72	0.00	0.0%
3) Employee Benefits		3000-3999	17,716,899.38	17,870,037.64	4,874,182.37	17,870,037.64	0.00	0.0%
4) Books and Supplies		4000-4999	8,056,240.60	4,409,039.41	1,777,729.41	4,409,039.41	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,115,872.37	6,157,206.55	2,086,643.50	6,157,206.55	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	452,385.49	183,049.00	452,385.49	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	628,465.06	628,465.06	360,062.52	628,465.06	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(384,877.87)	(415,416.61)	(12,271.08)	(415,416.61)	0.00	0.0%
9) TOTAL, EXPENDITURES			88,004,940.27	89,861,461.04	28,296,396.62	89,861,461.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,736,637.73	15,744,560.12	(6,608,632.19)	15,744,560.12		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	147,500.00	147,500.00	0.00	147,500.00	0.00	0.0%
b) Transfers Out		7600-7629	121,718.00	121,718.00	0.00	121,718.00	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	(16,573,774.61)	(16,745,009.32)	0.00	(16,745,009.32)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,547,992.61)	(16,719,227.32)	0.00	(16,719,227.32)		

Description	Resource Codes	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)			188,645.12	(974,667.20)	(6,608,632.19)	(974,667.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,593,406.63	6,593,406.63		6,593,406.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,593,406.63	6,593,406.63		6,593,406.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,593,406.63	6,593,406.63		6,593,406.63		
2) Ending Balance, June 30 (E + F1e)			6,782,051.75	5,618,739.43		5,618,739.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	149,158.00	149,158.00		149,158.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,392,296.00	1,506,222.43		1,506,222.43		
Additional Board Reserve	0000	9780	2,392,296.00					
Additional Board Reserve	0000	9780		1,473,813.43				
Additional Board Reserve	1400	9780		32,409.00				
Additional Board Reserve	0000	9780				1,473,813.43		
Additional Board Reserve	1400	9780				32,409.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,588,444.00	3,919,709.00		3,919,709.00		
Unassigned/Unappropriated Amount		9790	608,503.75	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	58,170,777.00	56,018,788.00	16,101,960.00	56,018,788.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	14,810,835.00	14,843,244.00	3,636,613.00	14,843,244.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	560,122.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	206,277.00	205,402.00	0.00	205,402.00	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	25,742,072.00	26,933,081.00	4,986.87	26,933,081.00	0.00	0.0%
Unsecured Roll Taxes		8042	830,885.00	874,091.00	858,693.59	874,091.00	0.00	0.0%
Prior Years' Taxes		8043	(13,970.00)	(10,306.00)	(7,614.47)	(10,306.00)	0.00	0.0%
Supplemental Taxes		8044	919,486.00	1,131,897.00	201,828.28	1,131,897.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,016,360.00)	(362,405.00)	0.00	(362,405.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	156,495.45	6.45	156,495.45	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			99,650,002.00	99,790,287.45	21,356,595.72	99,790,287.45	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			99,650,002.00	99,790,287.45	21,356,595.72	99,790,287.45	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	3,707.22	3,707.22	3,707.22	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	2.00	2.93	2.93	2.93	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2.00	3,710.15	3,710.15	3,710.15	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,100,500.00	3,100,500.00	0.00	3,100,500.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,638,000.00	1,667,187.69	29,187.69	1,667,187.69	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	36,638.26	36,638.26	36,638.26	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,738,500.00	4,804,325.95	65,825.95	4,804,325.95	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	1,834.00	2,459.86	937.86	2,459.86	0.00	0.0%
Leases and Rentals		8650	80,000.00	80,000.00	33,485.50	80,000.00	0.00	0.0%
Interest		8660	206,562.00	216,562.00	167,867.41	216,562.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,974.00	2,974.00	0.00	2,974.00	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	21,684.00	21,684.00	14,620.00	21,684.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	40,020.00	684,017.75	44,721.84	684,017.75	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			353,074.00	1,007,697.61	261,632.61	1,007,697.61	0.00	0.0%
TOTAL, REVENUES			104,741,578.00	105,606,021.16	21,687,764.43	105,606,021.16	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	38,440,890.88	40,809,398.79	12,810,343.29	40,809,398.79	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,745,386.97	1,842,140.26	595,526.87	1,842,140.26	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,741,680.72	3,717,614.80	1,287,148.87	3,717,614.80	0.00	0.0%
Other Certificated Salaries		1900	1,262,228.62	928,440.93	307,065.45	928,440.93	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			45,190,187.19	47,297,594.78	15,000,084.48	47,297,594.78	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	186,169.68	292,926.69	54,970.15	292,926.69	0.00	0.0%
Classified Support Salaries		2200	4,819,917.94	4,845,759.54	1,514,697.18	4,845,759.54	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	896,784.38	907,486.43	297,039.29	907,486.43	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,663,539.12	5,878,815.32	1,895,830.34	5,878,815.32	0.00	0.0%
Other Classified Salaries		2900	1,100,742.42	1,537,160.74	264,379.46	1,537,160.74	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,667,153.54	13,462,148.72	4,026,916.42	13,462,148.72	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,654,658.58	5,710,169.71	1,852,762.66	5,710,169.71	0.00	0.0%
PERS		3201-3202	1,701,793.44	1,725,908.05	507,679.39	1,725,908.05	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,671,830.40	1,704,104.65	518,952.32	1,704,104.65	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,457,555.93	6,348,787.77	1,220,654.50	6,348,787.77	0.00	0.0%
Unemployment Insurance		3501-3502	31,774.52	32,146.35	9,549.49	32,146.35	0.00	0.0%
Workers' Compensation		3601-3602	915,095.79	934,799.18	303,030.55	934,799.18	0.00	0.0%
OPEB, Allocated		3701-3702	881,190.58	881,190.58	353,946.21	881,190.58	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	403,000.14	532,931.35	107,607.25	532,931.35	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,716,899.38	17,870,037.64	4,874,182.37	17,870,037.64	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	770,120.16	1,340,105.17	886,986.33	1,340,105.17	0.00	0.0%
Books and Other Reference Materials		4200	114,800.00	10,091.79	548.00	10,091.79	0.00	0.0%
Materials and Supplies		4300	6,589,220.44	2,774,884.80	728,095.68	2,774,884.80	0.00	0.0%
Noncapitalized Equipment		4400	582,100.00	283,957.65	162,099.40	283,957.65	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,056,240.60	4,409,039.41	1,777,729.41	4,409,039.41	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	36,400.00	156,325.85	77,818.16	156,325.85	0.00	0.0%
Dues and Memberships		5300	3,136.00	34,698.86	25,289.46	34,698.86	0.00	0.0%
Insurance		5400-5450	567,546.00	567,546.00	494,616.77	567,546.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,309,680.33	3,313,728.21	875,577.10	3,313,728.21	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	457,590.00	858,229.69	344,150.77	858,229.69	0.00	0.0%
Transfers of Direct Costs		5710	(317,600.00)	(320,880.00)	(21,163.46)	(320,880.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(558,883.23)	(564,378.48)	(153,641.95)	(564,378.48)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	390,963.30	1,397,100.40	264,645.14	1,397,100.40	0.00	0.0%
Communications		5900	227,039.97	714,836.02	179,351.51	714,836.02	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,115,872.37	6,157,206.55	2,086,643.50	6,157,206.55	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	46,807.00	41,746.94	46,807.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	40,435.30	14,920.00	40,435.30	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	15,000.00	282,861.85	123,485.34	282,861.85	0.00	0.0%
Equipment Replacement		6500	0.00	82,281.34	2,896.72	82,281.34	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	452,385.49	183,049.00	452,385.49	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	32,120.20	32,120.20	12,791.81	32,120.20	0.00	0.0%
Other Debt Service - Principal		7439	596,344.86	596,344.86	347,270.71	596,344.86	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			628,465.06	628,465.06	360,062.52	628,465.06	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(146,654.00)	(177,902.06)	(12,271.08)	(177,902.06)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(238,223.87)	(237,514.55)	0.00	(237,514.55)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(384,877.87)	(415,416.61)	(12,271.08)	(415,416.61)	0.00	0.0%
TOTAL, EXPENDITURES			88,004,940.27	89,861,461.04	28,296,396.62	89,861,461.04	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	147,500.00	147,500.00	0.00	147,500.00	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			147,500.00	147,500.00	0.00	147,500.00	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	121,718.00	121,718.00	0.00	121,718.00	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			121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(16,573,774.61)	(16,745,009.32)	0.00	(16,745,009.32)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,573,774.61)	(16,745,009.32)	0.00	(16,745,009.32)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(16,547,992.61)	(16,719,227.32)	0.00	(16,719,227.32)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	476,572.00	476,572.00	0.00	476,572.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,747,795.97	6,661,823.21	557,749.63	6,661,823.21	0.00	0.0%
3) Other State Revenue		8300-8599	3,474,309.00	7,575,662.43	186,850.25	7,575,662.43	0.00	0.0%
4) Other Local Revenue		8600-8799	7,010,552.15	6,990,332.15	1,214,884.97	6,990,332.15	0.00	0.0%
5) TOTAL, REVENUES			16,709,229.12	21,704,389.79	1,959,484.85	21,704,389.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,527,699.95	12,111,288.28	3,768,619.28	12,111,288.28	0.00	0.0%
2) Classified Salaries		2000-2999	7,368,460.68	7,334,403.27	2,264,950.23	7,334,403.27	0.00	0.0%
3) Employee Benefits		3000-3999	7,257,206.41	11,692,094.46	1,764,295.65	11,692,094.46	0.00	0.0%
4) Books and Supplies		4000-4999	2,785,842.15	3,099,139.55	756,279.65	3,099,139.55	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,395,094.54	3,095,219.05	444,733.39	3,095,219.05	0.00	0.0%
6) Capital Outlay		6000-6999	7,200.00	3,163,738.97	755,251.00	3,163,738.97	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	146,654.00	177,902.06	12,271.08	177,902.06	0.00	0.0%
9) TOTAL, EXPENDITURES			31,488,157.73	40,673,785.64	9,766,400.28	40,673,785.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,778,928.61)	(18,969,395.85)	(7,806,915.43)	(18,969,395.85)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	16,573,774.61	16,745,009.32	0.00	16,745,009.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,573,774.61	16,745,009.32	0.00	16,745,009.32		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,794,846.00	(2,224,386.53)	(7,806,915.43)	(2,224,386.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,224,386.53	2,224,386.53		2,224,386.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,224,386.53	2,224,386.53		2,224,386.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,224,386.53	2,224,386.53		2,224,386.53		
2) Ending Balance, June 30 (E + F1e)			4,019,232.53	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,019,232.53	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	476,572.00	476,572.00	0.00	476,572.00	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			476,572.00	476,572.00	0.00	476,572.00	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	2,189,509.00	2,197,511.82	8,002.82	2,197,511.82	0.00	0.0%
Special Education Discretionary Grants		8182	385,633.00	487,011.00	0.00	487,011.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	25,130.00	25,472.00	(12,565.00)	25,472.00	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	2,233,665.65	2,784,710.64	529,769.64	2,784,710.64	0.00	0.0%
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	485,378.32	683,583.12	(24,725.00)	683,583.12	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	22,740.00	31,914.12	8,168.12	31,914.12	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	212,740.00	258,224.51	34,603.51	258,224.51	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	193,000.00	193,396.00	14,495.54	193,396.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,747,795.97	6,661,823.21	557,749.63	6,661,823.21	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	836,684.00	836,684.00	197,588.00	836,684.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	479,700.00	517,679.25	37,979.25	517,679.25	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	1,794,846.00	1,794,846.00	0.00	1,794,846.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	363,079.00	4,426,453.18	(48,717.00)	4,426,453.18	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,474,309.00	7,575,662.43	186,850.25	7,575,662.43	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,313,738.15	1,273,738.15	(122,873.00)	1,273,738.15	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	(222,736.03)	0.00	0.00	0.0%
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	5,696,814.00	5,716,594.00	1,560,494.00	5,716,594.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,010,552.15	6,990,332.15	1,214,884.97	6,990,332.15	0.00	0.0%
TOTAL, REVENUES			16,709,229.12	21,704,389.79	1,959,484.85	21,704,389.79	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,407,895.44	7,566,297.65	2,341,014.68	7,566,297.65	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,342,872.51	3,154,163.32	1,119,525.34	3,154,163.32	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	478,700.00	487,333.76	166,455.95	487,333.76	0.00	0.0%
Other Certificated Salaries		1900	298,232.00	903,493.55	141,623.31	903,493.55	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,527,699.95	12,111,288.28	3,768,619.28	12,111,288.28	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,866,245.58	3,564,928.17	1,182,070.32	3,564,928.17	0.00	0.0%
Classified Support Salaries		2200	2,220,352.84	2,276,937.60	705,742.56	2,276,937.60	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	230,071.47	302,665.45	100,910.08	302,665.45	0.00	0.0%
Clerical, Technical and Office Salaries		2400	201,129.41	210,991.30	75,134.00	210,991.30	0.00	0.0%
Other Classified Salaries		2900	850,661.38	978,880.75	201,093.27	978,880.75	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,368,460.68	7,334,403.27	2,264,950.23	7,334,403.27	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,444,968.80	5,765,486.05	476,314.02	5,765,486.05	0.00	0.0%
PERS		3201-3202	1,065,406.24	1,089,767.35	293,263.80	1,089,767.35	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	773,914.22	795,176.49	228,313.08	795,176.49	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,188,995.58	3,216,914.16	571,697.57	3,216,914.16	0.00	0.0%
Unemployment Insurance		3501-3502	10,665.11	11,123.56	3,081.56	11,123.56	0.00	0.0%
Workers' Compensation		3601-3602	304,078.89	318,389.44	98,027.64	318,389.44	0.00	0.0%
OPEB, Allocated		3701-3702	8,303.33	8,303.33	0.00	8,303.33	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	460,874.24	486,934.08	93,597.98	486,934.08	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,257,206.41	11,692,094.46	1,764,295.65	11,692,094.46	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	479,700.00	517,679.25	517,679.25	517,679.25	0.00	0.0%
Books and Other Reference Materials		4200	31,700.00	32,462.55	1,904.15	32,462.55	0.00	0.0%
Materials and Supplies		4300	2,194,042.15	2,447,960.83	199,935.38	2,447,960.83	0.00	0.0%
Noncapitalized Equipment		4400	80,400.00	101,036.92	36,760.87	101,036.92	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,785,842.15	3,099,139.55	756,279.65	3,099,139.55	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	206,484.00	240,861.12	42,125.09	240,861.12	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	8,970.50	1,720.55	8,970.50	0.00	0.0%
Transfers of Direct Costs		5710	317,600.00	320,880.00	21,163.46	320,880.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(800.00)	81.00	81.00	81.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,863,784.97	2,518,380.51	378,085.68	2,518,380.51	0.00	0.0%
Communications		5900	6,025.57	6,045.92	1,557.61	6,045.92	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,395,094.54	3,095,219.05	444,733.39	3,095,219.05	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	614,664.92	713,820.35	614,664.92	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,469,301.48	46,459.45	2,469,301.48	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	7,200.00	79,772.57	(5,028.80)	79,772.57	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,200.00	3,163,738.97	755,251.00	3,163,738.97	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	146,654.00	177,902.06	12,271.08	177,902.06	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			146,654.00	177,902.06	12,271.08	177,902.06	0.00	0.0%
TOTAL, EXPENDITURES			31,488,157.73	40,673,785.64	9,766,400.28	40,673,785.64	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	16,573,774.61	16,745,009.32	0.00	16,745,009.32	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			16,573,774.61	16,745,009.32	0.00	16,745,009.32	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			16,573,774.61	16,745,009.32	0.00	16,745,009.32	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	100,126,574.00	100,266,859.45	21,356,595.72	100,266,859.45	0.00	0.0%
2) Federal Revenue		8100-8299	5,747,797.97	6,665,533.36	561,459.78	6,665,533.36	0.00	0.0%
3) Other State Revenue		8300-8599	8,212,809.00	12,379,988.38	252,676.20	12,379,988.38	0.00	0.0%
4) Other Local Revenue		8600-8799	7,363,626.15	7,998,029.76	1,476,517.58	7,998,029.76	0.00	0.0%
5) TOTAL, REVENUES			121,450,807.12	127,310,410.95	23,647,249.28	127,310,410.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,717,887.14	59,408,883.06	18,768,703.76	59,408,883.06	0.00	0.0%
2) Classified Salaries		2000-2999	20,035,614.22	20,796,551.99	6,291,866.65	20,796,551.99	0.00	0.0%
3) Employee Benefits		3000-3999	24,974,105.79	29,562,132.10	6,638,478.02	29,562,132.10	0.00	0.0%
4) Books and Supplies		4000-4999	10,842,082.75	7,508,178.96	2,534,009.06	7,508,178.96	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,510,966.91	9,252,425.60	2,531,376.89	9,252,425.60	0.00	0.0%
6) Capital Outlay		6000-6999	22,200.00	3,616,124.46	938,300.00	3,616,124.46	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	628,465.06	628,465.06	360,062.52	628,465.06	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(238,223.87)	(237,514.55)	0.00	(237,514.55)	0.00	0.0%
9) TOTAL, EXPENDITURES			119,493,098.00	130,535,246.68	38,062,796.90	130,535,246.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,957,709.12	(3,224,835.73)	(14,415,547.62)	(3,224,835.73)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	147,500.00	147,500.00	0.00	147,500.00	0.00	0.0%
b) Transfers Out		7600-7629	121,718.00	121,718.00	0.00	121,718.00	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			25,782.00	25,782.00	0.00	25,782.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,983,491.12	(3,199,053.73)	(14,415,547.62)	(3,199,053.73)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,817,793.16	8,817,793.16		8,817,793.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,817,793.16	8,817,793.16		8,817,793.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,817,793.16	8,817,793.16		8,817,793.16		
2) Ending Balance, June 30 (E + F1e)			10,801,284.28	5,618,739.43		5,618,739.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	149,158.00	149,158.00		149,158.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,019,232.53	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,392,296.00	1,506,222.43		1,506,222.43		
Additional Board Reserve	0000	9780	2,392,296.00					
Additional Board Reserve	0000	9780		1,473,813.43				
Additional Board Reserve	1400	9780		32,409.00				
Additional Board Reserve	0000	9780				1,473,813.43		
Additional Board Reserve	1400	9780				32,409.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,588,444.00	3,919,709.00		3,919,709.00		
Unassigned/Unappropriated Amount		9790	608,503.75	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	58,170,777.00	56,018,788.00	16,101,960.00	56,018,788.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	14,810,835.00	14,843,244.00	3,636,613.00	14,843,244.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	560,122.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	206,277.00	205,402.00	0.00	205,402.00	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	25,742,072.00	26,933,081.00	4,986.87	26,933,081.00	0.00	0.0%
Unsecured Roll Taxes		8042	830,885.00	874,091.00	858,693.59	874,091.00	0.00	0.0%
Prior Years' Taxes		8043	(13,970.00)	(10,306.00)	(7,614.47)	(10,306.00)	0.00	0.0%
Supplemental Taxes		8044	919,486.00	1,131,897.00	201,828.28	1,131,897.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,016,360.00)	(362,405.00)	0.00	(362,405.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	156,495.45	6.45	156,495.45	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			99,650,002.00	99,790,287.45	21,356,595.72	99,790,287.45	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	476,572.00	476,572.00	0.00	476,572.00	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			100,126,574.00	100,266,859.45	21,356,595.72	100,266,859.45	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	3,707.22	3,707.22	3,707.22	0.00	0.0%
Special Education Entitlement		8181	2,189,509.00	2,197,511.82	8,002.82	2,197,511.82	0.00	0.0%
Special Education Discretionary Grants		8182	385,633.00	487,011.00	0.00	487,011.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	2.00	2.93	2.93	2.93	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	25,130.00	25,472.00	(12,565.00)	25,472.00	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	2,233,665.65	2,784,710.64	529,769.64	2,784,710.64	0.00	0.0%
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	485,378.32	683,583.12	(24,725.00)	683,583.12	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	22,740.00	31,914.12	8,168.12	31,914.12	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	212,740.00	258,224.51	34,603.51	258,224.51	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	193,000.00	193,396.00	14,495.54	193,396.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,747,797.97	6,665,533.36	561,459.78	6,665,533.36	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	836,684.00	836,684.00	197,588.00	836,684.00	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	3,100,500.00	3,100,500.00	0.00	3,100,500.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,117,700.00	2,184,866.94	67,166.94	2,184,866.94	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	1,794,846.00	1,794,846.00	0.00	1,794,846.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	363,079.00	4,463,091.44	(12,078.74)	4,463,091.44	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,212,809.00	12,379,988.38	252,676.20	12,379,988.38	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	1,834.00	2,459.86	937.86	2,459.86	0.00	0.0%
Leases and Rentals		8650	80,000.00	80,000.00	33,485.50	80,000.00	0.00	0.0%
Interest		8660	206,562.00	216,562.00	167,867.41	216,562.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,316,712.15	1,276,712.15	(122,873.00)	1,276,712.15	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	21,684.00	21,684.00	14,620.00	21,684.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	40,020.00	684,017.75	(178,014.19)	684,017.75	0.00	0.0%
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	5,696,814.00	5,716,594.00	1,560,494.00	5,716,594.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,363,626.15	7,998,029.76	1,476,517.58	7,998,029.76	0.00	0.0%
TOTAL, REVENUES			121,450,807.12	127,310,410.95	23,647,249.28	127,310,410.95	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	45,848,786.32	48,375,696.44	15,151,357.97	48,375,696.44	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,088,259.48	4,996,303.58	1,715,052.21	4,996,303.58	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,220,380.72	4,204,948.56	1,453,604.82	4,204,948.56	0.00	0.0%
Other Certificated Salaries		1900	1,560,460.62	1,831,934.48	448,688.76	1,831,934.48	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			56,717,887.14	59,408,883.06	18,768,703.76	59,408,883.06	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,052,415.26	3,857,854.86	1,237,040.47	3,857,854.86	0.00	0.0%
Classified Support Salaries		2200	7,040,270.78	7,122,697.14	2,220,439.74	7,122,697.14	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,126,855.85	1,210,151.88	397,949.37	1,210,151.88	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,864,668.53	6,089,806.62	1,970,964.34	6,089,806.62	0.00	0.0%
Other Classified Salaries		2900	1,951,403.80	2,516,041.49	465,472.73	2,516,041.49	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,035,614.22	20,796,551.99	6,291,866.65	20,796,551.99	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,099,627.38	11,475,655.76	2,329,076.68	11,475,655.76	0.00	0.0%
PERS		3201-3202	2,767,199.68	2,815,675.40	800,943.19	2,815,675.40	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,445,744.62	2,499,281.14	747,265.40	2,499,281.14	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,646,551.51	9,565,701.93	1,792,352.07	9,565,701.93	0.00	0.0%
Unemployment Insurance		3501-3502	42,439.63	43,269.91	12,631.05	43,269.91	0.00	0.0%
Workers' Compensation		3601-3602	1,219,174.68	1,253,188.62	401,058.19	1,253,188.62	0.00	0.0%
OPEB, Allocated		3701-3702	889,493.91	889,493.91	353,946.21	889,493.91	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	863,874.38	1,019,865.43	201,205.23	1,019,865.43	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,974,105.79	29,562,132.10	6,638,478.02	29,562,132.10	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,249,820.16	1,857,784.42	1,404,665.58	1,857,784.42	0.00	0.0%
Books and Other Reference Materials		4200	146,500.00	42,554.34	2,452.15	42,554.34	0.00	0.0%
Materials and Supplies		4300	8,783,262.59	5,222,845.63	928,031.06	5,222,845.63	0.00	0.0%
Noncapitalized Equipment		4400	662,500.00	384,994.57	198,860.27	384,994.57	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,842,082.75	7,508,178.96	2,534,009.06	7,508,178.96	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	242,884.00	397,186.97	119,943.25	397,186.97	0.00	0.0%
Dues and Memberships		5300	3,136.00	34,698.86	25,289.46	34,698.86	0.00	0.0%
Insurance		5400-5450	567,546.00	567,546.00	494,616.77	567,546.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,309,680.33	3,313,728.21	875,577.10	3,313,728.21	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	459,590.00	867,200.19	345,871.32	867,200.19	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	(559,683.23)	(564,297.48)	(153,560.95)	(564,297.48)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,254,748.27	3,915,480.91	642,730.82	3,915,480.91	0.00	0.0%
Communications		5900	233,065.54	720,881.94	180,909.12	720,881.94	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,510,966.91	9,252,425.60	2,531,376.89	9,252,425.60	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	661,471.92	755,567.29	661,471.92	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,509,736.78	61,379.45	2,509,736.78	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	22,200.00	362,634.42	118,456.54	362,634.42	0.00	0.0%
Equipment Replacement		6500	0.00	82,281.34	2,896.72	82,281.34	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,200.00	3,616,124.46	938,300.00	3,616,124.46	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	32,120.20	32,120.20	12,791.81	32,120.20	0.00	0.0%
Other Debt Service - Principal		7439	596,344.86	596,344.86	347,270.71	596,344.86	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			628,465.06	628,465.06	360,062.52	628,465.06	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(238,223.87)	(237,514.55)	0.00	(237,514.55)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(238,223.87)	(237,514.55)	0.00	(237,514.55)	0.00	0.0%
TOTAL, EXPENDITURES			119,493,098.00	130,535,246.68	38,062,796.90	130,535,246.68	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	147,500.00	147,500.00	0.00	147,500.00	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			147,500.00	147,500.00	0.00	147,500.00	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	121,718.00	121,718.00	0.00	121,718.00	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			121,718.00	121,718.00	0.00	121,718.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			25,782.00	25,782.00	0.00	25,782.00	0.00	0.0%

Resource	Description	2016-17 Projected Year Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,734.73	11,760.20	11,760.20	11,760.20	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,734.73	11,760.20	11,760.20	11,760.20	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.04	1.25	1.25	1.25	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.04	1.25	1.25	1.25	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,735.77	11,761.45	11,761.45	11,761.45	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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