

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2017 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Douglas Marquand Telephone: (415) 492-3205  
Title: Assistant Superintendent, Business Serv. E-mail: dmarquand@srcs.org

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• 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	

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2016-17 Original Budget	2016-17 Board Approved Operating Budget	2016-17 Actuals to Date	2016-17 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form	S			
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
MYPIO	Multiyear Projections - Adult Education Fund				GS
MYPIO	Multiyear Projections - Cafeteria Special Revenue Fund				GS
MYPIO	Multiyear Projections - Deferred Maintenance Fund				GS
MYPIO	Multiyear Projections - Special Reserve Fund for Postemployment Be				GS
MYPIO	Multiyear Projections - Building Fund				GS
MYPIO	Multiyear Projections - Capital Facilities Fund				GS
MYPIO	Multiyear Projections - Special Reserve Fund for Capital Outlay Proje				GS
MYPIO	Multiyear Projections - Bond Interest and Redemption Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,306.61	2,306.61	2,338.46	2,338.46	31.85	1%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	70.30	70.30	65.50	65.50	(4.80)	-7%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,376.91	2,376.91	2,403.96	2,403.96	27.05	1%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	1.52	1.52	1.52	1.52	0.00	0%
b. Special Education-Special Day Class	28.11	28.11	28.11	28.11	0.00	0%
c. Special Education-NPS/LCI	11.41	11.41	11.41	11.41	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	41.04	41.04	41.04	41.04	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,417.95	2,417.95	2,445.00	2,445.00	27.05	1%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
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%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.</b>						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

Object	Beginning Balances (Net Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
LCCF/Revenue Limit Sources		8,912,876.47	7,839,982.47	6,294,016.47	3,102,747.61	767,963.18	(1,861,498.92)	10,486,708.82	7,526,476.48
Principal Apportionment									
Property Taxes		22,248.00	22,248.00	156,679.00	40,047.00	145,000.00	156,678.00	40,047.00	60,000.00
Miscellaneous Funds					442,702.00		12,839,664.30	233,527.70	45,000.00
Federal Revenue				(593.00)	2,190.00	18,019.00	(85,000.00)		
Other State Revenue				66,949.00	15,949.00	15,949.00	182,976.20	1,399.93	120,000.00
Other Local Revenue		10,045.00	8,967.00	19,111.00	27,293.00	38,830.00	241,670.00	295,108.55	125,000.00
Interfund Transfers In							2,289,970.20	47,395.93	17,500.00
8910-8929								35,000.00	
8930-8979									
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		32,293.00	31,215.00	242,146.00	546,200.00	183,830.00	15,595,958.70	652,479.11	367,500.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		152,016.00	171,192.00	1,427,169.00	1,482,388.00	1,485,867.00	1,462,719.34	1,440,645.00	1,510,000.00
2000-2999		204,328.00	269,828.00	432,102.00	388,661.00	424,304.00	390,844.01	388,386.61	420,000.00
Classified Salaries									
Employee Benefits		132,086.00	157,194.00	579,656.00	555,660.00	574,923.00	598,452.19	560,866.41	650,000.00
3000-3999		23,599.00	311,855.00	404,699.00	96,530.00	82,981.00	60,112.51	171,521.43	275,000.00
Books and Supplies		185,293.00	553,744.00	233,254.00	447,138.00	243,837.00	518,648.37	566,093.06	540,000.00
5000-5999				4,013.00	60,075.00	1,200.00	93.00	19,806.21	
Capital Outlay				14,162.00	8,245.00		1,008.00	8,244.90	
6000-6599									
Other Outgo									
7000-7499									
Interfund Transfers Out									
7600-7629									
All Other Financing Uses									
7630-7699									
<b>TOTAL DISBURSEMENTS</b>		697,322.00	1,463,813.00	3,095,055.00	3,038,897.00	2,812,712.00	3,021,877.42	3,155,563.62	3,595,000.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not in Treasury	10,600.00								
9111-9199									
Accounts Receivable	1,283,943.43	186,241.00	94,189.00	105,829.14	(59,644.43)		152,339.00	(130,721.20)	59,644.43
9200-9299									
Due From Other Funds	32,008.39						80,000.00	32,008.39	
9310									
9320									
Prepaid Expenditures									
9330									
Other Current Assets									
9340									
Deferred Outflows of Resources									
9490									
<b>SUBTOTAL</b>	1,326,551.82	186,241.00	94,189.00	105,829.14	(59,644.43)	0.00	232,339.00	(98,712.81)	59,644.43
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	1,704,644.64	594,106.00	217,557.00	434,189.00	(217,557.00)		458,792.64	255,416.33	
9500-9599									
Due To Other Funds	170,670.10						(670.10)	85,000.00	
9610									
9640									
Unearned Revenues	18,018.69							18,018.69	
9650									
Deferred Inflows of Resources									
9690									
<b>SUBTOTAL</b>	1,893,333.43	594,106.00	217,557.00	434,189.00	(217,557.00)	670.10	458,122.54	358,435.02	0.00
<b>Nonoperating</b>									
Suspense Clearing									
9910									
<b>TOTAL BALANCE SHEET ITEMS</b>	(566,781.61)	(407,865.00)	(123,369.00)	(328,359.86)	157,912.57	(670.10)	(225,783.54)	(457,147.83)	59,644.43
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
<b>F. ENDING CASH (A + E)</b>									
		7,839,982.47	6,284,016.47	3,102,747.61	767,963.18	(1,861,588.92)	10,486,708.82	7,526,476.48	4,358,620.91
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March		April		May		June		Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):												
<b>A. BEGINNING CASH</b>												
<b>B. RECEIPTS</b>												
LFFF/Revenue Limit Sources												
Principal Apportionment												
Property Taxes	120,000.00	60,000.00	7,945,000.00	17,107.00	24,000.00	365,000.00	2,329,989.00	17,107.00			864,054.00	864,054.00
Miscellaneous Funds	32,000.00	7,945,000.00	(85,000.00)								24,232,863.00	24,232,863.00
Federal Revenue	175,000.00	185,000.00	625,000.00	416,648.87	170,000.00	225,000.00	606,885.45	416,648.87			(167,810.00)	(167,810.00)
Other State Revenue	225,000.00	625,000.00	1,390,500.00	1,376,717.87	225,000.00	225,000.00	35,000.00	1,376,717.87	616.00		2,626,562.00	2,626,562.00
Other Local Revenue	200,000.00										5,651,946.00	5,651,946.00
Interfund Transfers In											70,000.00	70,000.00
All Other Financing Sources											0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>752,000.00</b>	<b>10,120,500.00</b>	<b>1,009,000.00</b>	<b>4,982,348.19</b>	<b>1,009,000.00</b>	<b>1,510,000.00</b>	<b>1,549,528.66</b>	<b>1,549,528.66</b>	<b>0.00</b>	<b>750.00</b>	<b>34,516,086.00</b>	<b>34,516,086.00</b>
<b>C. DISBURSEMENTS</b>												
Certificated Salaries	1,510,000.00	1,510,000.00	420,000.00	408,042.38	420,000.00	985,198.40	88,228.06	341,084.57	42,670.00		15,254,945.00	15,254,945.00
Classified Salaries	420,000.00	950,000.00	865,198.40	118,858.00	175,000.00	475,000.00	23,435.79	10,747.10	142,462.00		4,718,958.00	4,718,958.00
Employee Benefits	870,000.00	275,000.00	475,000.00	200,000.00	200,000.00				118,858.00	121.00	7,798,215.00	7,798,215.00
Books and Supplies	275,000.00	475,000.00	200,000.00						101,916.00	1,217.00	2,342,259.00	2,342,259.00
Services	485,000.00	200,000.00							1,206,502.00	184.00	6,270,778.00	6,270,778.00
Capital Outlay	135,000.00										643,623.00	643,623.00
Other Outgo	350,000.00								379,142.00		771,549.00	771,549.00
Interfund Transfers Out											0.00	0.00
All Other Financing Uses											0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>4,045,000.00</b>	<b>3,830,000.00</b>	<b>3,765,000.00</b>	<b>3,256,264.96</b>	<b>3,765,000.00</b>	<b>1,991,550.00</b>	<b>2,272.00</b>	<b>1,991,550.00</b>	<b>2,272.00</b>	<b>0.00</b>	<b>37,800,327.00</b>	<b>37,800,327.00</b>
<b>D. BALANCE SHEET ITEMS</b>												
<b>Assets and Deferred Outflows</b>												
Cash Not in Treasury											14,403.70	14,403.70
Accounts Receivable											407,876.94	407,876.94
Due From Other Funds											112,008.39	112,008.39
Stores											0.00	0.00
Prepaid Expenditures											0.00	0.00
Other Current Assets											0.00	0.00
Deferred Outflows of Resources											0.00	0.00
<b>SUBTOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,403.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>534,289.03</b>	<b>534,289.03</b>
<b>Liabilities and Deferred Inflows</b>												
Accounts Payable											849,522.33	849,522.33
Due To Other Funds											170,000.00	170,000.00
Current Loans											0.00	0.00
Unearned Revenues											0.00	0.00
Deferred Inflows of Resources											0.00	0.00
<b>SUBTOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(892,981.64)</b>	<b>85,000.00</b>	<b>(18,018.69)</b>	<b>(826,000.33)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,019,522.33</b>	<b>1,019,522.33</b>
<b>Nonoperating</b>												
Suspense Clearing											0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>840,404.03</b>	<b>0.00</b>	<b>2,536,487.26</b>	<b>(1,656.00)</b>	<b>(1,991,550.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(485,233.30)</b>	<b>(485,233.30)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>												
<b>F. ENDING CASH (A + E)</b>												
	4,359,620.91	1,065,620.91	7,356,120.91	4,600,120.91	7,356,120.91	3,256,264.96	1,991,550.00	2,272.00	1,991,550.00	2,272.00	37,800,327.00	37,800,327.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>												
											5,143,402.17	5,143,402.17

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599								
Other Local Revenue	8600-8799								
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>									
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>									
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
<b>F. ENDING CASH (A + E)</b>		7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue							0.00	
Other State Revenue							0.00	
Other Local Revenue							0.00	
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
<b>TOTAL RECEIPTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries							0.00	
Classified Salaries							0.00	
Employee Benefits							0.00	
Books and Supplies							0.00	
Services							0.00	
Capital Outlay							0.00	
Other Outgo							0.00	
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
<b>TOTAL DISBURSEMENTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not In Treasury							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Nonoperating</b>								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>F. ENDING CASH (A + E)</b>	7,136,608.17	7,136,608.17	7,136,608.17	7,136,608.17			7,136,608.17	0.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							7,136,608.17	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	24,929,127.00	5.29%	26,248,518.00	3.71%	27,221,523.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	983,159.00	-29.57%	692,420.00	0.00%	692,420.00
4. Other Local Revenues	8600-8799	1,123,607.00	-44.50%	623,607.00	0.00%	623,607.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,078,617.00)	1.92%	(6,195,194.00)	2.03%	(6,321,260.00)
6. Total (Sum lines A1 thru A5c)		21,027,376.00	1.96%	21,439,351.00	3.95%	22,286,290.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,196,356.00		10,709,814.00
b. Step & Column Adjustment				167,900.00		160,600.00
c. Cost-of-Living Adjustment				177,600.00		
d. Other Adjustments				(832,042.00)		(17,500.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,196,356.00	-4.35%	10,709,814.00	1.34%	10,852,914.00
2. Classified Salaries						
a. Base Salaries				3,026,922.00		3,070,635.00
b. Step & Column Adjustment				45,400.00		46,100.00
c. Cost-of-Living Adjustment				58,700.00		
d. Other Adjustments				(60,387.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,026,922.00	1.44%	3,070,635.00	1.50%	3,116,735.00
3. Employee Benefits	3000-3999	4,750,851.00	5.01%	4,988,679.00	5.69%	5,272,741.00
4. Books and Supplies	4000-4999	1,266,252.00	-0.32%	1,262,152.00	0.00%	1,262,152.00
5. Services and Other Operating Expenditures	5000-5999	2,641,007.00	-9.29%	2,395,533.00	0.00%	2,395,533.00
6. Capital Outlay	6000-6999	545,900.00	-91.59%	45,900.00	0.00%	45,900.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,082.00	0.00%	33,082.00	0.00%	33,082.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(164,605.00)	0.00%	(164,605.00)	0.00%	(164,605.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(434,671.00)		
11. Total (Sum lines B1 thru B10)		23,295,765.00	-5.96%	21,906,519.00	4.14%	22,814,452.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,268,489.00)		(467,168.00)		(528,162.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1c)		6,962,226.19		4,693,737.19		4,226,569.19
2. Ending Fund Balance (Sum lines C and D1)		4,693,737.19		4,226,569.19		3,698,407.19
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		1,073,400.00		1,094,300.00
2. Unassigned/Unappropriated	9790	4,693,737.19		3,153,169.19		2,604,107.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,693,737.19		4,226,569.19		3,698,407.19

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		1,073,400.00		1,094,300.00
c. Unassigned/Unappropriated	9790	4,693,737.19		3,153,169.19		2,604,107.19
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2, current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>4,693,737.19</b>		<b>4,226,569.19</b>		<b>3,698,407.19</b>

**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.

Response to B1d, B2d

Staffing reductions of 8 FTE based on targeted class sizes recommended in the CBA.

Reduction of 1 FTE Director of EL Programs

Reduction of 1 FTE Certificated Librarian and .4 FTE Literacy Coach

Retirement incentive based on reduction of 2 administrators and 4 certificated teachers.

Reorganization of Business Services Hire established Dir. Of Fiscal Services.

Fund 10% of Director of Communication by G.O. Bond

Fund 7% of Ed. Service staff out of Title I

Eliminate Vacant and Unfilled District Community Liaison Position #3290700

Eliminate Vacant and Unfilled Open Secretary II .5 FTE #246511 (Technology)

Change to on-line or non-NCR absence timesheets (\$0.52/NCR form x 8000/yr ) and use electronic distribution in lieu of U.S. postal when possible

Reduction of 1 FTE Classified Position

Reduce unrestricted Travel and Conference by 30%

Reduce Professional/Contract Services by 15% to equal 15-16 actual expenses

Response to B10: One-time adjustment of \$434,671 from open positions not filled in 2016-17.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2017-18 Projection (C)	% Change (Cols E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,238,451.00	0.00%	1,238,451.00	0.00%	1,238,451.00
3. Other State Revenues	8300-8599	1,643,403.00	0.00%	1,643,403.00	0.00%	1,643,403.00
4. Other Local Revenues	8600-8799	4,528,339.00	0.00%	4,528,339.00	0.00%	4,528,339.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,078,617.00	1.92%	6,195,194.00	3.00%	6,381,260.00
6. Total (Sum lines A1 thru A5c)		13,488,810.00	0.86%	13,605,387.00	1.37%	13,791,453.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,058,589.00		4,048,389.00
b. Step & Column Adjustment				54,800.00		60,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(65,000.00)		(65,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,058,589.00	-0.25%	4,048,389.00	-0.10%	4,044,289.00
2. Classified Salaries						
a. Base Salaries				1,692,036.00		1,724,536.00
b. Step & Column Adjustment				32,500.00		25,400.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,692,036.00	1.92%	1,724,536.00	1.47%	1,749,936.00
3. Employee Benefits	3000-3999	3,047,364.00	3.09%	3,141,641.00	3.33%	3,246,407.00
4. Books and Supplies	4000-4999	1,076,007.00	0.00%	1,076,007.00	0.00%	1,076,007.00
5. Services and Other Operating Expenditures	5000-5999	3,629,771.00	-18.76%	2,948,881.00	-9.32%	2,674,019.00
6. Capital Outlay	6000-6999	97,723.00	0.00%	97,723.00	0.00%	97,723.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	768,992.00	0.00%	768,992.00	0.00%	768,992.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	134,080.00	0.00%	134,080.00	0.00%	134,080.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,504,562.00	-3.89%	13,940,249.00	-1.07%	13,791,453.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,015,752.00)		(334,862.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,350,616.37		334,864.37		2.37
2. Ending Fund Balance (Sum lines C and D1)		334,864.37		2.37		2.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	334,864.56		2.37		2.37
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	(0.19)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		334,864.37		2.37		2.37

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
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)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						

**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.

Response to B1d, B2d

Staffing reductions of 8 FTE based on targeted class sizes recommended in the CBA.

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Reduction of 1 FTE Certificated Librarian and 4 FTE Literacy Coach

Retirement incentive based on reduction of 2 administrators and 4 certificated teachers.

Reorganization of Business Services: Hire established Dir. Of Fiscal Services.

Fund 10% of Director of Communication by G.O. Bond

Fund 7% of Ed. Service staff out of Title 1

Eliminate Vacant and Unfilled District Community Liaison Position #3290700

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Reduce unrestricted Travel and Conference by 30%

Reduce Professional/Contract Services by 15% to equal 15-16 actual expenses

Response to B10: One-time adjustment of \$434,671 from open positions not filled in 2016-17.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	24,929,127.00	5.29%	26,248,518.00	3.71%	27,221,523.00
2. Federal Revenues	8100-8299	1,238,451.00	0.00%	1,238,451.00	0.00%	1,238,451.00
3. Other State Revenues	8300-8599	2,626,562.00	-11.07%	2,335,823.00	0.00%	2,335,823.00
4. Other Local Revenues	8600-8799	5,651,946.00	-8.85%	5,151,946.00	0.00%	5,151,946.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
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%	60,000.00
6. Total (Sum lines A1 thru A5c)		34,516,086.00	1.53%	35,044,738.00	2.95%	36,077,743.00
<b>B EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,254,945.00		14,758,203.00
b. Step & Column Adjustment				222,700.00		221,500.00
c. Cost-of-Living Adjustment				177,600.00		0.00
d. Other Adjustments				(897,042.00)		(82,500.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,254,945.00	-3.26%	14,758,203.00	0.94%	14,897,203.00
2. Classified Salaries						
a. Base Salaries				4,718,958.00		4,795,171.00
b. Step & Column Adjustment				77,900.00		71,500.00
c. Cost-of-Living Adjustment				58,700.00		0.00
d. Other Adjustments				(60,387.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,718,958.00	1.62%	4,795,171.00	1.59%	4,866,671.00
3. Employee Benefits	3000-3999	7,798,215.00	4.26%	8,130,320.00	4.78%	8,519,148.00
4. Books and Supplies	4000-4999	2,342,259.00	-0.18%	2,338,159.00	0.00%	2,338,159.00
5. Services and Other Operating Expenditures	5000-5999	6,270,778.00	-14.77%	5,344,414.00	-5.14%	5,069,552.00
6. Capital Outlay	6000-6999	643,623.00	-77.69%	143,623.00	0.00%	143,623.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	802,074.00	0.00%	802,074.00	0.00%	802,074.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(30,525.00)	0.00%	(30,525.00)	0.00%	(30,525.00)
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				(434,671.00)		0.00
11. Total (Sum lines B1 thru B10)		37,800,327.00	-5.17%	35,846,768.00	2.12%	36,605,905.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(3,284,241.00)		(802,030.00)		(528,162.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,312,842.56		5,028,601.56		4,226,571.56
2. Ending Fund Balance (Sum lines C and D1)		5,028,601.56		4,226,571.56		3,698,409.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	334,864.56		2.37		2.37
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		1,073,400.00		1,094,300.00
2. Unassigned/Unappropriated	9790	4,693,737.00		3,153,169.19		2,604,107.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,028,601.56		4,226,571.56		3,698,409.56

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		1,073,400.00		1,094,300.00
c. Unassigned/Unappropriated	9790	4,693,737.19		3,153,169.19		2,604,107.19
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.19)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>4,693,737.00</b>		<b>4,226,569.19</b>		<b>3,698,407.19</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>12.42%</b>		<b>11.79%</b>		<b>10.10%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<b>2. Special education pass-through funds</b> (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				
<b>2. District ADA</b> Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4, enter projections)						
		2,403.96		2,545.00		2,485.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		37,800,327.00		35,846,768.00		36,605,905.00
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)		37,800,327.00		35,846,768.00		36,605,905.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,134,009.81		1,075,403.04		1,098,177.15
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,134,009.81		1,075,403.04		1,098,177.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
<b>Current Year (2016-17)</b>				
District Regular	2,406.48	2,403.96		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>2,406.48</b>	<b>2,403.96</b>	<b>-0.1%</b>	<b>Met</b>
<b>1st Subsequent Year (2017-18)</b>				
District Regular	2,563.10	2,545.00		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>2,563.10</b>	<b>2,545.00</b>	<b>-0.7%</b>	<b>Met</b>
<b>2nd Subsequent Year (2018-19)</b>				
District Regular	2,475.70	2,485.00		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>2,475.70</b>	<b>2,485.00</b>	<b>0.4%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2016-17)	District Regular	2,562	2,522	
	Charter School			
	<b>Total Enrollment</b>	<b>2,562</b>	<b>2,522</b>	<b>-1.6%</b>
1st Subsequent Year (2017-18)	District Regular	2,698	2,679	
	Charter School			
	<b>Total Enrollment</b>	<b>2,698</b>	<b>2,679</b>	<b>-0.7%</b>
2nd Subsequent Year (2018-19)	District Regular	2,632	2,616	
	Charter School			
	<b>Total Enrollment</b>	<b>2,632</b>	<b>2,616</b>	<b>-0.6%</b>

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

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

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

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

\*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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	2,106	2,196	95.9%
Second Prior Year (2014-15)			
District Regular	2,247	2,365	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,247</b>	<b>2,365</b>	<b>95.0%</b>
First Prior Year (2015-16)			
District Regular	2,294	2,420	
Charter School	0	2,420	
<b>Total ADA/Enrollment</b>	<b>2,294</b>	<b>4,840</b>	<b>47.4%</b>
		Historical Average Ratio:	79.4%
		<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>	<b>79.9%</b>

**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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	2,404	2,522		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,404</b>	<b>2,522</b>	<b>95.3%</b>	<b>Not Met</b>
1st Subsequent Year (2017-18)				
District Regular	2,561	2,679		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,561</b>	<b>2,679</b>	<b>95.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2018-19)				
District Regular	2,501	2,616		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,501</b>	<b>2,616</b>	<b>95.6%</b>	<b>Not Met</b>

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

The District is seeing increased enrollment due to a large 8th grade matriculation and ongoing new student enrollment in the current and subsequent years. If District of Choice is not reauthorized, enrollment will be decreased. The District is looking to improve the verification of our students to confirm they live within the district boundaries per Board Policy.

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2016-17)	25,206,897.00		
1st Subsequent Year (2017-18)	26,808,897.00	25,998,518.00	-3.0%	Not Met
2nd Subsequent Year (2018-19)	27,211,897.00	27,221,523.00	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 NOT MET** - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

Based on the LCFF calculator, the 1st subsequent year revenues projected at 1st Interim was populated in error and needed to be adjusted.

**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)	15,131,807.61	17,760,143.09	85.2%
Second Prior Year (2014-15)	16,830,597.73	19,837,664.46	84.8%
First Prior Year (2015-16)	17,874,294.64	21,022,862.55	85.0%
Historical Average Ratio:			85.0%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.0% to 88.0%	80.0% to 90.0%	80.0% to 90.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01f, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01f, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	18,974,129.00	23,295,765.00	81.4%	Not Met
1st Subsequent Year (2017-18)	18,769,128.00	21,906,519.00	85.7%	Met
2nd Subsequent Year (2018-19)	19,242,390.00	22,814,452.00	84.3%	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)

Current year salary and benefits does not include a saving of \$434,671 for vacant positions unfilled during 2016-17. In subsequent years, additional staffing reductions have been planned by increasing class size, not filling vacant positions and lay-off of particular kinds of services.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 6100-8299) (Form MYPI, Line A2)</b>				
Current Year (2016-17)	1,205,596.00	1,238,451.00	2.7%	No
1st Subsequent Year (2017-18)	1,205,596.00	1,238,451.00	2.7%	No
2nd Subsequent Year (2018-19)	1,205,596.00	1,238,451.00	2.7%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2016-17)	2,272,255.00	2,626,562.00	15.6%	Yes
1st Subsequent Year (2017-18)	1,981,516.00	2,335,823.00	17.9%	Yes
2nd Subsequent Year (2018-19)	1,981,516.00	2,335,823.00	17.9%	Yes

Explanation:  
(required if Yes)

Variance in current year is due to use of carryover funds. Increased state mandate funding has been budgeted for the current year. The HSD also received a \$176,347 College Readiness Block Grant revenue. Due to new accounting standards, the district's liability for STRS on behalf payment is now required to be budgeted in 16/17. This results in recognizing this in revenue and expenditure budgets. There is no additional impact to the general fund.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2016-17)	5,017,844.00	5,651,946.00	12.6%	Yes
1st Subsequent Year (2017-18)	5,017,228.00	5,151,946.00	2.7%	No
2nd Subsequent Year (2018-19)	5,017,228.00	5,151,946.00	2.7%	No

Explanation:  
(required if Yes)

Additional local revenue of \$500,000 was budgeted for insurance reimbursement for the flood damage at SRHS. An offset to expenses is also budgeted for zero impact to the District.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2016-17)	2,747,397.00	2,342,259.00	-14.7%	Yes
1st Subsequent Year (2017-18)	2,746,180.00	2,338,159.00	-14.9%	Yes
2nd Subsequent Year (2018-19)	2,746,180.00	2,338,159.00	-14.9%	Yes

Explanation:  
(required if Yes)

Current year expenditures are aligned with the LCAP with variance due to using current and prior year carry-over funds. Budget reduction has been made in the MYP to reduce books, supplies, travel & conferences, services and operating expenditures for the current and 2 subsequent years.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2016-17)	5,904,952.00	6,270,778.00	6.2%	Yes
1st Subsequent Year (2017-18)	4,743,050.00	5,344,414.00	12.7%	Yes
2nd Subsequent Year (2018-19)	4,498,602.00	5,069,552.00	12.7%	Yes

Explanation:  
(required if Yes)

Current year expenditures are aligned with the LCAP with variance due to using current and prior year carry-over funds. Budget reduction has been made in the MYP to reduce books, supplies, travel & conferences, services and operating expenditures for the current and 2 subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2016-17)	8,495,695.00	9,516,959.00	12.0%	Not Met
1st Subsequent Year (2017-18)	8,204,340.00	8,726,220.00	6.4%	Not Met
2nd Subsequent Year (2018-19)	8,204,340.00	8,726,220.00	6.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2016-17)	8,652,349.00	8,613,037.00	-0.5%	Met
1st Subsequent Year (2017-18)	7,489,230.00	7,682,573.00	2.6%	Met
2nd Subsequent Year (2018-19)	7,244,782.00	7,407,711.00	2.2%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

Variance in current year is due to use of carryover funds. Increased state mandate funding has been budgeted for the current year. The HSD also received a \$176,347 College Readiness Block Grant revenue. Due to new accounting standards, the districts liability for STRS on behalf payment is now required to be budgeted in 16/17. This results in recognizing this in revenue and expenditure budgets. There is no additional impact to the general fund.

**Explanation:**

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

Additional local revenue of \$500,000 was budgeted for insurance reimbursement for the flood damage at SRHS. An offset to expenses is also budgeted for zero impact to the District.

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

**Explanation:**

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

**Explanation:**

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

**7. CRITERION: Facilities Maintenance**

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

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 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%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,025,000.00	1,025,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,025,000.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.4%	11.8%	10.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.1%	3.9%	3.4%

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2016-17)	(2,268,489.00)	23,295,765.00	9.7%	Not Met
1st Subsequent Year (2017-18)	(467,168.00)	21,906,519.00	2.1%	Met
2nd Subsequent Year (2018-19)	(528,162.00)	22,814,452.00	2.3%	Met

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

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

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

**Explanation:**  
(required if NOT met)

The District has engaged stakeholders in Budget Advisory Committee meetings to identify programs that can be restructured and other expenditure reduction options. The Superintendent's cabinet has also brainstormed budget adjustments that will have the least impact on students, staff and community. On 2/27/07 the Board was presented with a list of budget saving options for review and discussion. On 3/2/17, the Board had a special workshop and gave direction to staff on the approved reductions which have been incorporated into this 2nd Interim Report.

**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)	5,028,601.56	Met
1st Subsequent Year (2017-18)	4,226,571.56	Met
2nd Subsequent Year (2018-19)	3,698,409.56	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)	7,136,608.17	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	2,404		
District's Reserve Standard Percentage Level:	3%	5%	5%

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

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

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

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

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

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

	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)	37,800,327.00	35,846,768.00	36,605,905.00
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)	37,800,327.00	35,846,768.00	36,605,905.00
4. Reserve Standard Percentage Level	3%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,134,009.81	1,792,338.40	1,830,295.25
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,134,009.81	1,792,338.40	1,830,295.25

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	1,073,400.00	1,094,300.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,693,737.19	3,153,169.19	2,604,107.19
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)	(0.19)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	4,693,737.00	4,226,569.19	3,698,407.19
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.42%	11.79%	10.10%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,134,009.81</b>	<b>1,792,338.40</b>	<b>1,830,295.25</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2016-17)	(5,868,267.00)	(6,078,617.00)	3.6%	210,350.00	Met
1st Subsequent Year (2017-18)		(6,255,194.00)	New	6,255,194.00	Not Met
2nd Subsequent Year (2018-19)		(6,381,260.00)	New	6,381,260.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2016-17)	70,000.00	70,000.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	70,000.00	70,000.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	70,000.00	70,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Variance caused by increased special education expenditures and required contributions to Routine Restricted Maintenance. Budget savings in current year from contract and professional services projected to be in under budget and positions not able to be filled will reduce the contribution at year-end close. In addition, due to recent clarification of the eligible use of mental health funds from MCOE and CDE, these funds will be leveraged to reduce expenses within 6500 Special Education.

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

Explanation:  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

**S6A. Identification of the District's Long-term Commitments**

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	RRM FD 01-8150	7438/7439	56,684
Certificates of Participation				
General Obligation Bonds	29	Fund 51 Debr Service Fund	74XX/	74,565,315
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5	GFD 01/Cafeteria Fd 13	1XXX/2XXX	190,000
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>74,811,999</b>

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	32,980	32,980	24,734	0
Certificates of Participation				
General Obligation Bonds	4,052,500	5,459,439	9,987,525	9,821,225
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15,000	15,000	15,000	15,000
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	<b>4,100,480</b>	<b>5,507,419</b>	<b>10,027,259</b>	<b>9,836,225</b>
<b>Has total annual payment increased over prior year (2015-16)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

**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 long-term commitments are increasing at an exponential rate as a result of the debt service payments for General Obligation (GO) Bonds authorized by voters on Nov. 5, 2002 and the new GO Bond issuance and sales as authorized by the voters on Nov.3, 2015. This debt service will not have any impact on the General Fund 01 and is funded through property taxes.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

No
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c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No
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2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	5,379,267.00	5,379,267.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,379,267.00	5,379,267.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	January 2016	January 2016

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	726,362.00	726,362.00
1st Subsequent Year (2017-18)	726,362.00	726,362.00
2nd Subsequent Year (2018-19)	726,362.00	726,362.00
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)	209,012.00	209,012.00
1st Subsequent Year (2017-18)	223,834.00	223,834.00
2nd Subsequent Year (2018-19)	234,152.00	234,152.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	203,492.00	206,492.00
1st Subsequent Year (2017-18)	223,834.00	223,834.00
2nd Subsequent Year (2018-19)	234,152.00	234,152.00
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	102	102
1st Subsequent Year (2017-18)	104	104
2nd Subsequent Year (2018-19)	106	106

4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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


4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

No

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	136.2	138.6	128.2	128.2

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

No

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?

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [ ] End Date: [ ]

5. Salary settlement:

Current Year (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	132,808		
	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	No	No
3 Tiered Caps	3 Tiered Caps	3 Tiered Caps
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
199,212	202,200	205,233
1.5%	1.5%	1.5%

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

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

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

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

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

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

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

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

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

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

If No, continue with section S8B.

**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	74.0	68.6	67.6	67.6

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

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?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

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)?

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**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")

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

**Negotiations Not Settled**

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

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

7. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	No	No
3 Tiered Caps	3 Tiered Caps	3 Tiered Caps
0.0%	0.0%	0.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
59,423	60,314	61,219
1.5%	1.5%	1.5%

**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)
Yes	No	No
Yes	No	No

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?   
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	20.0	21.5	21.5	21.5

- 1a. Have any salary and benefit negotiations been settled since first interim projections?  
If Yes, complete question 2.   
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

	Current Year (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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	3 Tiered Caps	3 Tiered Caps	3 Tiered Caps
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	37,743	38,309	38,884
3. Percent change in step and column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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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?

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

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

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### ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

New CBO hired 10/17/2016

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### End of School District Second Interim Criteria and Standards Review

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**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,517,706.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	295,646.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	29,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	189,089.55
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,031,941.55
9. Carry-Forward Adjustment (Part IV, Line F)	(215,684.43)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,816,257.12

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,983,441.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,093,646.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,964,034.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	573,507.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	96,521.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	645,032.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	36,941.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	90,910.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,975,878.45
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	669,426.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	34,129,336.45

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

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.95%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2017-18 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	5.32%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,031,941.55</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>93,646.50</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.86%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.86%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.86%) times Part III, Line B18); zero if positive	<u>(215,684.43)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(215,684.43)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.32%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-107,842.22) is applied to the current year calculation and the remainder (\$-107,842.21) is deferred to one or more future years:	<u>5.64%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-71,894.81) is applied to the current year calculation and the remainder (\$-143,789.62) is deferred to one or more future years:	<u>5.74%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(215,684.43)</u>

Approved indirect cost rate: 6.86%  
Highest rate used in any program: 6.86%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	388,421.00	26,646.00	6.86%
01	3310	242,684.00	14,542.00	5.99%
01	3327	36,110.00	2,477.00	6.86%
01	3550	40,954.00	2,347.00	5.73%
01	4035	111,124.00	7,623.00	6.86%
01	4201	36,462.00	2,341.00	6.42%
01	4203	51,967.00	1,039.00	2.00%
01	5630	71,788.00	4,924.00	6.86%
01	6264	188,636.00	12,940.00	6.86%
01	6500	3,805,519.00	50,000.00	1.31%
01	6512	223,889.00	9,201.00	4.11%
13	5310	669,426.00	30,525.00	4.56%

Second Interim  
2016-17 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(200.00)	0.00	(30,525.00)				
Other Sources/Uses Detail					70,000.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	200.00	0.00	30,525.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	70,000.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim  
2016-17 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 8810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	200.00	(200.00)	30,525.00	(30,525.00)	70,000.00	70,000.00		

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	37,800,327.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,252,295.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	96,521.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	635,624.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	32,981.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	6,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				771,126.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	13,422.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				35,790,328.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		2,417.95
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,801.93
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	31,572,711.46	13,547.09
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	31,572,711.46	13,547.09
B. Required effort (Line A.2 times 90%)	28,415,440.31	12,192.38
C. Current year expenditures (Line I.E and Line II.B)	35,790,328.00	14,801.93
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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