

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

Signed: [Signature]
District Superintendent or Designee

Date: 12-6-16

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2016

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kate Ingersoll

Telephone: 916-566-1702

Title: Exec. Director Fiscal Services

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Criteria and Standards Review Summary

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

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

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

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

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

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

**2016/2017
FIRST INTERIM
EXECUTIVE SUMMARY**

The District is required to file a First Interim financial report reflecting an updated budget and actual data through October 31. We have taken the actuals a step further and have reported the financial picture of the District through November 18, 2016. The budget revision is designed to adjust for changes that have occurred or become final since the last budget revision (the Adopted Budget). The First Interim budget revision is then used as a starting point to project the subsequent two year budgets. The First Interim budget also includes the actual beginning fund balances now that the prior year books are closed.

According to the guidelines and checklists mandated by the State, the District is certifying a “Positive” certification of its financial condition. A positive certification indicates that based upon current projections, the District will meet its financial obligations for the current and two subsequent fiscal years.

The General Fund expenditures are greater than the revenues by \$32.2 million (deficit spending). However, if the one-time carryover expenditures of \$26 million were removed, deficit spending is down to \$6.2 million. Most of the deficit spending is related to \$5.1 million for proposed one-time negotiations. The 2017/2018 multiyear projection reflects deficit spending of \$1.2 million. We have enough of an ending fund balance to cover the deficit spending and our required 3% State reserve for economic uncertainties. In 2018/2019 deficit spending is projected at \$407 thousand. We are \$450 thousand short of the required 3% State reserve for economic uncertainties. See multiyear projections for additional detail.

November 2016, the District refunded bonds and issued new bonds which allowed for a prepayment of \$48.6 million of the 2007 Certificate of Participation (COP) debt. The use of bond funds and the one-time District funds (\$15 million) towards prepayment of debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2020/2021. Thereafter, debt interest payments of \$1.5 million will start in 2021/2022 from the General Fund; \$5.3 million in 2036/2037 and \$10.5 million each of the last 4 years of the COP debt.

The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control, reduces state bureaucracy, and ensures that students needs drive the allocation of resources. The new funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education’s adopted template. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts “to increase and improve” services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With our high percentage of targeted students, the regulations provide authority for school districts to spend funds “school-wide” when significant populations of those students attend a school. Annual updates must review a school district’s progress towards meeting the goals set forth in its LCAP, assess the effectiveness of the specific actions taken toward achieving these goals, and describe any changes the district will make as a result of this review and assessment.

GENERAL FUND – BUDGET ASSUMPTIONS

BEGINNING FUND BALANCE

The beginning fund balance is \$43,281,856; \$34,978,058 unrestricted (of which \$17.7 million is carryover for specific programs) and \$8,303,798 restricted for categorical programs.

REVENUE ASSUMPTIONS

The LCFF calculation consists of base, supplemental, concentration and add-on funds that primarily focus resources based on a district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students. And the add-ons for transportation and targeted instructional block grant are equal to the district's 2012/2013 award amount.

LCFF Sources (major assumptions):

- Average Daily Attendance (ADA) is 22,861 (2016/2017 estimated P2 ADA + 95 for SCOE special day classes). This is an increase of 17 ADA compared to Adopted Budget estimates and an 18 ADA increase compared to prior year's actual P2 ADA.
- District Charter ADA is estimated at 2,027 (based on 95% of 2016/2017 CBEDS enrollment). This is an increase of 18 ADA compared to Adopted Budget estimates and a 17 ADA increase compared to prior year's actual P2 ADA.
- Estimated Unduplicated pupil count:
 - Twin Rivers – 86.37% (up 0.15% from Adopted)
 - Creative Connections Arts Academy – 65.87% (up 0.31% from Adopted)
 - Smythe Academy of Arts & Science – 90.98% (up 0.39% from Adopted)
 - Westside Preparatory – 74.84% (down 0.09% from Adopted)
- Add-ons for transportation and TIIBG = \$9,932,217
- Cost of Living Adjustment (COLA) = 0.00% (same as Adopted)
- Estimated GAP funding = 54.18% (increase of 5.76% compared to Adopted)
- Property taxes are estimated at 2015/2016 Annual levels.
- Education Protection Account (EPA) is estimated at \$36.7 million (not additional funding; the LCFF revenue is reduced by this amount). The EPA funds will be used on salaries and benefits for instruction.

The combined LCFF sources is a net increase of \$1,225,195 and made up of the following changes:

- Twin Rivers - the overall change to LCFF from Adopted is an increase of \$983,092; due to increased ADA and increase in the GAP funding.
- Creative Connections Arts Academy - the overall change to LCFF from Adopted is an increase of \$15,140; due to a decrease of 1 ADA and an increase in the GAP funding.
- Smythe Academy of Arts & Science - the overall change to LCFF from Adopted is an increase of \$181,358; due to 15 ADA increase and increase in GAP funding.
- Westside Preparatory - the overall change to LCFF from Adopted is an increase of \$45,605; due to 4 ADA increase and increase in GAP funding.

Federal program revenues increase by \$6,482,285 due to one-time carryover funds of \$6.4 million and changes to current year awards. The larger carryovers include: Title I, Part A of \$4.4 million, Title II, Teacher Quality of \$1.2 million and Title III, Language Instruction for Limited English Proficient and Immigrant students of \$835 thousand.

Other State program revenues increase by \$11,691,411 due to one-time carryover funds of \$1.9 million, decrease in current year awards of \$400 thousand and \$10 million increase for the State's contribution to Cal STRS on-behalf of district employees. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line. The largest change to current year awards is a decrease of \$571 thousand for one-time Mandated Cost funds. The significant carryover funds is the Career Tech Ed Incentive grant for \$1.4 million.

Other Local revenues increase by \$952,236 due to the one-time carryover funds of \$372 thousand (mostly for the CA Career Pathways Trust funds) and an increase to current year awards of \$579 thousand (mostly for administrative and facility fees from independent charter schools).

Under Other Financing Sources, Contributions from unrestricted to restricted programs increase by \$1.9 million to support the increased needs of the Special Education program due to the increase in students.

EXPENDITURE ASSUMPTIONS

Certificated Salaries and Benefits have been adjusted to reflect current position control. Certificated salaries reflect an increase of \$1,358,873 and include the following major changes:

- Decrease of \$1.2 million to unrestricted salaries:
 - \$200 thousand increase to open position savings
 - Closed 3 open teacher positions
 - \$480 thousand shift in coaching stipends costs to classified salaries
- Increase of \$2.6 million to restricted salaries:
 - \$614 thousand new Special Education teacher positions
 - \$691 thousand – Title I school site carryover funds
 - \$150 thousand – Title III carryover funds
 - \$1.1 million – Educator Effectiveness carryover funds

Classified Salaries and Benefits have been adjusted to reflect current position control. Classified salaries reflect an increase of \$1,713,095 and include the following major changes:

- Increase of \$884 thousand to unrestricted salaries:
 - \$500 thousand increase in coaching stipends (\$480 thousand is a shift from certificated salaries)
 - 10.5 new custodial positions utilizing Supplemental/Concentration funds
- Increase of \$829 thousand to restricted salaries:
 - \$175 thousand – Title I school site carryover funds
 - \$127 thousand – Title III carryover funds
 - \$449 thousand for 15 new Special Education paraeducators

Employee Benefits increase \$11,264,579 for corresponding salary increases and a \$10 million increase for the State's contribution to Cal STRS on-behalf of district employees. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line.

Books and Supplies increase \$18,312,296. Of that amount, \$9.2 million is in restricted programs which are covered by carryover balances and/or new revenue. The remaining unrestricted increase of \$9.1 million is mostly comprised of carryover balances which total \$8.5 million, \$349 thousand increase to Site Base Allocation, and \$173 thousand increase to the charter Supplemental and Concentration funds.

Services and Other Operating Expenditures increase \$13,414,810. Of the increase, \$4.4 million is in restricted programs which are covered by carryover balances and/or new revenue. The remaining unrestricted increase of \$8.9 million is made up of \$2 million carryover funds, \$6.8 million set aside for 2016/2017 negotiations and \$571 thousand increase to utilities.

Capital Outlay increase is \$1,160,316. Of that amount, \$467 thousand is in restricted programs which are covered by carryover balances and/or new revenue. The remaining unrestricted increase of \$693 thousand is made up of \$500 thousand carryover funds and \$150 thousand increase for Erate technology projects started in the prior year.

Other Outgo decreases \$24,827; all within the restricted programs. Additionally, the indirect cost from the restricted programs to the unrestricted funds increases \$765 thousand. However, due to the nature of indirect cost, all of the cost must be budgeted even though it will not all be transferred to unrestricted funds.

Interfund Transfers Out decreases \$571,757 to reflect the decreased State projection of one-time Mandate Cost revenue.

Additionally, many transfers between object codes are budgeted but they have a zero effect to the ending fund balance.

ENDING FUND BALANCE

Each district faces its own particular set of financial risk factors based on current reserve levels, enrollment trends, bargaining agreements, degree of revenue volatility and various other local and statewide factors. In such a dynamic and uncertain operating environment there are a few key aspects to maintaining fiscal solvency and protecting the integrity of educational programs:

- Maintaining adequate reserves to allow for unanticipated circumstances
 - The Government Finance Officers Associations recommends 17% of the general fund operating expenditures.
 - Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserve by comparing to the statewide averages, around 15% for California unified school districts in recent years.
- Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth.

Twin River's Board policy is "to protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least one month of general fund payroll expenditures, or 6 percent of general fund expenditures and other financing uses".

The ending fund balance of \$11,103,548 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$255,000
- Restricted – \$42,204
- Assigned – \$0
- Unassigned –
 - \$10,806,344 Reserve for Economic Uncertainty
 - \$0 Unappropriated

OTHER FUNDS – BUDGET ASSUMPTIONS

ADULT EDUCATION FUND

Federal revenues increase by \$238,206 to reflect revised and recently received grant award letters from Sacramento Employment and Training Agency (SETA) for the Refugee grants and Title II - Work Force Innovation and Opportunity Act.

State revenues increase \$45,913 for the State's contribution to CalSTRS on-behalf of district employees. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line.

Other Local revenues reflect an increase of \$3,010 primarily to reflect interest income.

Salaries and Benefits reflect current position control which includes an increase in positions (5.34 FTE certificated and 4.00 FTE classified) to operate the programs with the increased number of students.

Books and Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the instructional programs as well as instructional technology fees, rent for the facilities and indirect costs for the Adult Education programs.

The ending fund balance consists of \$1,278,505 Restricted and Assigned to the Adult Education program.

CHILD DEVELOPMENT FUND

Federal revenues increase by \$128,282 to reflect recently received revised grant letters and Head Start carryover funds.

State revenues increase by \$759,743 primarily to reflect Race to the Top/ Quality Rating and Improvement Systems (RTT/QRIS) grant carryover funds and \$150,368 for the State's contribution to Cal STRS on-behalf of district employees. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line.

Other Local revenues reflect an increase of \$10,000 for fees charged to parents/guardians of children in preschool programs.

Salaries and Benefits have been adjusted to reflect current position control to operate the programs which includes an increase in positions due to an increase in preschoolers.

Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the program and have been increased to reflect the grant award carryover funds.

The ending fund balance is \$298,951 and can only be used with State approval.

CAFETERIA FUND

All revenues remain the same as the Adopted budget.

Salaries and Benefits have been adjusted to reflect current position control along with reductions to overtime and health and welfare costs.

Estimated costs for food and supplies increase \$293,906 to support the projected increase food costs and decrease to supplies and materials. Services and other operating expenditures decrease by \$175,324 to better reflect charges for laundry and pest control. Capital Outlay is increased by \$7,206. The indirect cost rate is calculated using the approved CDE rate of 4.92%.

The ending fund balance of \$2,388,804 is Nonspendable inventory and Restricted for the use of nutritional service programs.

DEFERRED MAINTENANCE FUND

All revenues remain the same as the Adopted budget.

Capital Outlay is increased \$17.7 million (utilizing carryover funds) to reflect current and future project plans.

All funds are budgeted to be spent and thus there is no ending fund balance.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

Other Local revenues reflect an increase of \$7,300 for projected interest income.

The ending fund balance of \$1,466,766 is Assigned for future postemployment benefits.

BUILDING FUND

Other Local revenues reflect a decrease of \$16,145 for projected interest income.

Services and Capital Outlay increase \$30 thousand (with the use of carryover funds) to reflect current and future project plans.

Other Outgo increases \$21.6 million for principal payments to pay off of the 2003 Certificate of Participation (COP) and prepay \$15 million of the 2007 COP debt. Additionally in November 2016, the District refunded bonds and issued new bonds which allowed for an additional prepayment of \$48.6 million of the 2007 COP debt; this part of the prepayment will be in the Second Interim report.

The use of bond funds and the one-time District funds towards prepayment of debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2020/2021. Thereafter, debt interest payments of \$1.5 million will start in 2021/2022 from the General Fund; \$5.3 million in 2036/2037 and \$10.5 million each of the last 4 years of the COP debt.

The ending fund balance of \$6,970,735 is mostly restricted towards 2007 COP debt liability. \$52,421 is Assigned to future projects.

CAPITAL FACILITIES - DEVELOPER FEE FUND

Other Local revenues reflect an increase of \$317,500 which is primarily for developer fee revenue.

Supplies and Capital Outlay increase (with the use of carryover funds) to reflect current and future project plans. All funds are budgeted to reflect current and future project plans.

Since all funds are budgeted to be spent there is no ending fund balance.

COUNTY SCHOOL FACILITIES FUND

Other Local revenues reflect an increase of \$10,000 for projected interest income.

Capital Outlay increases (with the use of carryover funds) to reflect current and future project plans. All funds are budgeted to reflect current and future project plans.

Since all funds are budgeted to be spent there is no ending fund balance.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

Other Local revenues reflect an increase of \$436,059. The increase is made up on interest income and \$416,059 for the MOU reimbursement with SCOE for a portable at Rio Linda HS.

Services and Capital Outlay increase (with the use of carryover funds and MOU reimbursement) to reflect current and future project plans.

Interfund Transfers In decrease \$571,757 to reflect the decreased State projection of one-time Mandate Cost revenue (transfer to be used towards capital facility projects).

The ending fund balance is \$23,513,375; \$10.4 million is Restricted for the repayment towards three Qualified Zone Academy Bonds (QZABs) and \$13.1 million is Assigned to capital facility projects.

Twin Rivers Unified School District
Fiscal Services

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

Adopted Budget
2016-2017

First Interim Budget
2016-2017

Revenues:	Unrestricted	Restricted	Total Fund
LCFF	\$ 254,589,126	\$ -	\$ 254,589,126
Federal	-	23,063,077	23,063,077
State	10,390,618	6,619,952	17,010,570
Local	2,860,103	9,881,338	12,741,441
Transfers from Other Funds	-	-	-
Contributions	(30,226,906)	30,226,906	-
Total Revenue:	\$ 237,612,941	\$ 69,791,273	\$ 307,404,214
Expenditures:			
Certificated Salaries	\$ 109,620,350	\$ 25,614,050	\$ 135,234,400
Classified Salaries	34,432,441	10,881,633	45,314,074
Employee Benefits	42,127,123	10,523,069	52,650,192
Books and Supplies	13,466,064	4,987,391	18,453,455
Operations and Services	27,516,731	14,230,740	41,747,471
Capital Outlay and Equipment	1,704,197	230,000	1,934,197
Other Outgo	2,319,116	1,167,138	3,486,254
Indirect Costs from Other Funds	(3,612,267)	2,157,252	(1,455,015)
Transfers to Other Funds	15,891,583	-	15,891,583
Total Expenditures:	\$ 243,465,338	\$ 69,791,273	\$ 313,256,611
Net Increase/(Decrease) in Fund Balance:	\$ (5,852,397)	\$ -	\$ (5,852,397)
Beginning Fund Balance:			
Restricted and Designated Carryovers	\$ 29,728,897	\$ 5,252,449	\$ 34,981,346
Ending Fund Balance Before Reserves:	\$ 23,876,500	\$ 5,252,449	\$ 29,128,949
Components of Ending Fund Balance:			
Nonspendable	\$ 855,572	\$ -	\$ 855,572
Restricted	-	5,252,449	5,252,449
Assigned	11,150,874	-	11,150,874
Unassigned - Economic Uncertainties	11,870,054	-	11,870,054
Unassigned (Available) Balance	\$ -	\$ -	\$ -

	Unrestricted	Restricted	Total Fund
	\$ 255,814,321	\$ -	\$ 255,814,321
	46,772	29,498,590	29,545,362
	9,818,861	18,883,120	28,701,981
	3,336,811	10,356,866	13,693,677
	(32,203,745)	-	-
		32,203,745	-
	\$ 236,813,020	\$ 90,942,321	\$ 327,755,341
	\$ 108,383,689	\$ 28,209,584	\$ 136,593,273
	35,316,991	11,710,178	47,027,169
	42,302,559	21,612,212	63,914,771
	22,579,358	14,186,393	36,765,751
	36,487,814	18,674,467	55,162,281
	2,397,594	696,919	3,094,513
	2,319,116	1,167,138	3,486,254
	(4,377,215)	2,947,027	(1,430,188)
	15,319,826	-	15,319,826
	\$ 260,729,732	\$ 99,203,918	\$ 359,933,650
	\$ (23,916,712)	\$ (8,261,597)	\$ (32,178,309)
	\$ 34,978,058	\$ 8,303,798	\$ 43,281,856
	\$ 11,061,346	\$ 42,202	\$ 11,103,548
	\$ 255,000	\$ -	\$ 255,000
	-	42,204	42,204
	-	-	-
	10,806,346	(2)	10,806,344
	\$ -	\$ -	\$ -

Twin Rivers Unified School District
Fiscal Services

OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
First Interim Budget
2016-2017

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	SPECIAL RESERVE POST- EMPLOYMENT BENEFITS
Revenues	\$ 3,346,232	\$ 7,553,798	\$ 18,044,760	\$ 7,300
Expenditures	\$ 3,354,722	\$ 7,553,798	\$ 18,175,282	\$ -
Net Inc/ (Dec) in Fund Balance	\$ (8,490)	\$ -	\$ (130,522)	\$ 7,300
Beginning Fund Balance	\$ 1,286,995	\$ 298,951	\$ 2,519,326	\$ 1,459,466
Ending Fund Balance	\$ 1,278,505	\$ 298,951	\$ 2,388,804	\$ 1,466,766
Components of Ending Fund Balance:				
Nonspendable	\$ -	\$ -	\$ 261,994	\$ -
Restricted	\$ 1,043,480	\$ 298,951	\$ 2,126,810	\$ -
Assigned	\$ 235,025	\$ -	\$ -	\$ 1,466,766
Unassigned - Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -

	DEFERRED MAINTENANCE	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL
Revenues	\$ 11,897,380	\$ 438,367	\$ 917,500	\$ 10,000	\$ 7,846,219	\$ 50,061,556
Expenditures	\$ 32,911,459	\$ 25,925,836	\$ 4,421,575	\$ 3,320,064	\$ 8,339,258	\$ 104,001,994
Net Inc/ (Dec) in Fund Balance	\$ (21,014,079)	\$ (25,487,469)	\$ (3,504,075)	\$ (3,310,064)	\$ (493,039)	\$ (53,940,438)
Beginning Fund Balance	\$ 21,014,079	\$ 32,458,204	\$ 3,504,075	\$ 3,310,064	\$ 24,006,414	\$ 89,857,574
Ending Fund Balance	\$ -	\$ 6,970,735	\$ -	\$ -	\$ 23,513,375	\$ 35,917,136
Components of Ending Fund Balance:						
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,994
Restricted	\$ -	\$ 6,918,314	\$ -	\$ -	\$ 10,393,549	\$ 20,781,104
Assigned	\$ -	\$ 52,421	\$ -	\$ -	\$ 13,119,826	\$ 14,874,038
Unassigned - Economic Uncertainties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

2016/2017 FIRST INTERIM BUDGET RESERVES

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(C) requires the governing board of a school district that proposes to revise a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties to provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2016/2017	2017/2018	2018/2019
Total General Fund Exp. & Other Uses (Fund 01)		\$ 359,933,650	\$ 315,750,335	\$ 320,649,573
Minimum Reserve requirement	3%	\$ 10,798,010	\$ 9,472,510	\$ 9,619,487
General Fund Ending Fund Balance (Fund 01)		\$ 11,103,548	\$ 9,845,723	\$ 9,438,796
Special Reserve Fund Ending Fund Balance (Fund 17)		\$ -	\$ -	\$ -
Total Ending Fund Balances		\$ 11,103,548	\$ 9,845,723	\$ 9,438,796
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ 255,000	\$ 255,000	\$ 255,000
Restricted		\$ 42,204	\$ -	\$ -
Committed		\$ -	\$ -	\$ -
Assigned		\$ -	\$ -	\$ -
Reserve for economic uncertainties		\$ 10,806,344	\$ 9,590,723	\$ 9,183,796
Unassigned/Unappropriated		\$ -	\$ -	\$ -
Subtotal Assigned & Unassigned/Unappropriated		\$ 10,806,344	\$ 9,590,723	\$ 9,183,796
Total Components of ending balance		\$ 11,103,548	\$ 9,845,723	\$ 9,438,796
Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement		\$ 8,334	\$ 118,213	\$ (435,691)

Statement of Reasons				
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:				
Fund	Descriptions	2016/2017 Amount	2017/2018 Amount	2018/2019 Amount
01	Board Policy - Fund Balance reserve of one month of general fund payroll expenditures (\$15 million), or 6% of general fund expenditures	\$ 8,334	\$ 118,213	\$ -
Total of Substantiated Needs		\$ 8,334	\$ 118,213	\$ -
Remaining Unsubstantiated Balance		\$ -	\$ -	\$ -

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	254,589,126.00	254,589,126.00	62,762,463.87	255,814,321.00	1,225,195.00	0.5%
2) Federal Revenue		8100-8299	23,063,077.00	23,063,077.00	1,371,895.90	29,545,362.00	6,482,285.00	28.1%
3) Other State Revenue		8300-8599	17,010,570.00	17,010,570.00	6,283,398.30	28,701,981.00	11,691,411.00	68.7%
4) Other Local Revenue		8600-8799	12,741,441.00	12,741,441.00	4,744,467.43	13,693,677.00	952,236.00	7.5%
5) TOTAL, REVENUES			307,404,214.00	307,404,214.00	75,162,225.50	327,755,341.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	135,234,400.00	135,234,400.00	37,050,007.62	136,593,273.00	(1,358,873.00)	-1.0%
2) Classified Salaries		2000-2999	45,314,074.00	45,314,074.00	14,446,803.60	47,027,169.00	(1,713,095.00)	-3.8%
3) Employee Benefits		3000-3999	52,650,192.00	52,650,192.00	15,001,855.28	63,914,771.00	(11,264,579.00)	-21.4%
4) Books and Supplies		4000-4999	18,453,455.00	18,453,455.00	5,874,693.01	36,765,751.00	(18,312,296.00)	-99.2%
5) Services and Other Operating Expenditures		5000-5999	41,747,471.00	41,747,471.00	13,093,794.63	55,162,281.00	(13,414,810.00)	-32.1%
6) Capital Outlay		6000-6999	1,934,197.00	1,934,197.00	332,828.36	3,094,513.00	(1,160,316.00)	-60.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,486,254.00	3,486,254.00	740,654.93	3,486,254.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,455,015.00)	(1,455,015.00)	(111,997.86)	(1,430,188.00)	(24,827.00)	1.7%
9) TOTAL, EXPENDITURES			297,365,028.00	297,365,028.00	86,428,639.57	344,613,824.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,039,186.00	10,039,186.00	(11,266,414.07)	(16,858,483.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,891,583.00	15,891,583.00	0.00	15,319,826.00	571,757.00	3.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,891,583.00)	(15,891,583.00)	0.00	(15,319,826.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,852,397.00)	(5,852,397.00)	(11,266,414.07)	(32,178,309.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,281,856.65	43,281,856.65		43,281,856.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,281,856.65	43,281,856.65		43,281,856.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,281,856.65	43,281,856.65		43,281,856.65		
2) Ending Balance, June 30 (E + F1e)			37,429,459.65	37,429,459.65		11,103,547.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	105,000.00	105,000.00		105,000.00		
Stores		9712	714,415.00	714,415.00		150,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,303,798.39	8,303,798.39		42,203.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	18,759,688.00	18,759,688.00		0.00		
Site Base Allocation (formerly Lump St	0000	9780	1,742,039.00					
Police Supplemental Carryover	0000	9780	69,706.00					
ERATE Cabling Project One-time C/O	0000	9780	798,000.00					
Inst. Tech Firewall One-time C/O	0000	9780	590,000.00					
Inst. Tech Consultant One-time C/O	0000	9780	77,024.00					
Certificated Laptops One-time C/O	0000	9780	2,164,013.00					
Keema Technology One-time C/O	0000	9780	332,075.00					
Facilities Dept. Consultant One-time C.	0000	9780	123,000.00					
Facilities/Rental Fee Carryover	0000	9780	450,226.00					
Charter Block Grant C/O	0000	9780	195,901.00					
Curriculum Workshop C/O	0000	9780	891.00					
JPA C/O	0000	9780	3,552.00					
Lost Library Books C/O	0000	9780	11,017.00					
Oral Health Assessment C/O	0000	9780	11,795.00					
Pupil Testing C/O	0000	9780	112,038.00					
Pacific Infant/Toddler Center One-time	0000	9780	136,193.00					
ROC/P C/O	0000	9780	1,097,680.00					
Art & Music C/O	0000	9780	421,211.00					
GATE C/O	0000	9780	15,240.00					
Instructional Materials C/O	0000	9780	7,811,108.00					
Pupil Retention C/O	0000	9780	135,805.00					
Teacher Credentialing	0000	9780	31,567.00					
Professional Development C/O	0000	9780	31,700.00					
Targeted Instructional Improvement C/	0000	9780	10,000.00					
College & Career C/O	0000	9780	5,165.00					
CELDT C/O	0000	9780	74,721.00					
ASES Matching C/O	0000	9780	103,099.00					
LCFF Concentration C/O	0000	9780	64,011.00					
LCFF Supplemental Including Charters C	0000	9780	1,183,047.00					

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF Supp./Cont. C/O	0000	9780	957,864.00					
Site Base Allocation(formerly Lump Su	0000	9780		1,742,039.00				
Police Supplemental Carryover	0000	9780		69,706.00				
ERATE Cabling Project One-time C/O	0000	9780		798,000.00				
Inst. Tech Firewall One-time C/O	0000	9780		590,000.00				
Inst. Tech Consultant One-time C/O	0000	9780		77,024.00				
Certificated Laptops One-time C/O	0000	9780		2,164,013.00				
Keema Technology One-time	0000	9780		332,075.00				
Facilities Dept. Consultant One-time C.	0000	9780		123,000.00				
Facilities/Rental Fee Carryover	0000	9780		450,226.00				
Charter Block Grant C/O	0000	9780		195,901.00				
Curriculum Workshop C/O	0000	9780		891.00				
JPA C/O	0000	9780		3,552.00				
Lost Library Books C/O	0000	9780		11,017.00				
Oral Health Assessment C/O	0000	9780		11,795.00				
Pupil Testing C/O	0000	9780		112,038.00				
Pacific Infant/Toddler Center One-time	0000	9780		136,193.00				
ROC/P C/O	0000	9780		1,097,680.00				
Art & Music C/O	0000	9780		421,211.00				
GATE C/O	0000	9780		15,240.00				
Instructional Materials C/O	0000	9780		7,811,108.00				
Pupil Retention C/O	0000	9780		135,805.00				
Teacher Credentialing C/O	0000	9780		31,567.00				
Professional Development C/O	0000	9780		31,700.00				
Targeted Instructional Improvement C/	0000	9780		10,000.00				
College & Career C/O	0000	9780		5,165.00				
CELDT C/O	0000	9780		74,721.00				
ASES Matching C/O	0000	9780		103,099.00				
LCFF Concentration C/O	0000	9780		64,011.00				
LCFF Supplemental including Charters	0000	9780		1,183,047.00				
LCFF Supp./Cont. C/O	0000	9780		957,864.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,546,558.26	9,546,558.26		10,806,344.26		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.03)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	189,321,275.00	189,321,275.00	55,625,814.00	190,463,412.00	1,142,137.00	0.6%
Education Protection Account State Aid - Current Year		8012	36,698,416.00	36,698,416.00	9,025,886.00	36,747,313.00	48,897.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	320,000.00	320,000.00	0.00	320,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	27,099,900.00	27,099,900.00	0.00	27,099,900.00	0.00	0.0%
Unsecured Roll Taxes		8042	850,000.00	850,000.00	3,696.04	1,000,000.00	150,000.00	17.6%
Prior Years' Taxes		8043	(20,000.00)	(20,000.00)	24,747.30	350,000.00	370,000.00	-1850.0%
Supplemental Taxes		8044	750,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,800,000.00	6,800,000.00	0.00	6,800,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	200,100.00	200,100.00	0.00	200,100.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	26.41	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			262,019,691.00	262,019,691.00	64,680,169.75	263,730,725.00	1,711,034.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,896,380.00)	(1,896,380.00)	0.00	(1,896,380.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,534,185.00)	(5,534,185.00)	(1,917,705.88)	(6,020,024.00)	(485,839.00)	8.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			254,589,126.00	254,589,126.00	62,762,463.87	255,814,321.00	1,225,195.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,801,689.00	4,801,689.00	(1,316,926.87)	4,810,320.00	8,631.00	0.2%
Special Education Discretionary Grants		8182	810,822.00	810,822.00	(131,975.41)	759,588.00	(51,234.00)	-6.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	13,864,796.00	13,864,796.00	2,359,179.38	18,203,765.00	4,338,969.00	31.3%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	(34,011.00)	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,026,343.00	2,026,343.00	166,923.50	3,208,876.00	1,182,533.00	58.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	35,808.00	35,808.00	10,568.09	67,776.00	31,968.00	89.3%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	647,866.00	647,866.00	158,754.00	1,479,395.00	831,529.00	128.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	8,694.70	8,698.00	8,698.00	New
Other No Child Left Behind	3500-3699	8290	360,403.00	360,403.00	36,771.89	397,175.00	36,772.00	10.2%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	515,350.00	515,350.00	113,917.62	609,769.00	94,419.00	18.3%
All Other Federal Revenue			23,063,077.00	23,063,077.00	1,371,895.90	29,545,362.00	6,482,285.00	28.1%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,731,541.00	6,731,541.00	839,945.00	6,159,784.00	(571,757.00)	-8.5%
Lottery - Unrestricted and Instructional Materi		8560	4,670,886.00	4,670,886.00	142,830.14	4,670,886.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,944,796.00	3,944,796.00	2,757,590.35	4,138,269.00	193,473.00	4.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	1,438,161.00	1,438,161.00	1,438,161.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	157,000.00	157,000.00	128,900.87	366,816.00	209,816.00	133.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,506,347.00	1,506,347.00	975,970.94	11,928,065.00	10,421,718.00	691.9%
TOTAL, OTHER STATE REVENUE			17,010,570.00	17,010,570.00	6,283,398.30	28,701,981.00	11,691,411.00	68.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	13,356.16	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	95,000.00	95,000.00	88,444.55	110,425.00	15,425.00	16.2%
Interest		8660	75,000.00	75,000.00	61,691.58	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	147,000.00	147,000.00	61,880.71	147,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	269,076.00	269,076.00	667,009.09	611,630.00	342,554.00	127.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	662,480.00	662,480.00	185,494.00	662,480.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,725,862.00	9,725,862.00	2,668,990.00	9,854,959.00	129,097.00	1.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	1,767,023.00	1,767,023.00	997,601.34	2,232,183.00	465,160.00	26.3%
TOTAL, OTHER LOCAL REVENUE			12,741,441.00	12,741,441.00	4,744,467.43	13,693,677.00	952,236.00	7.5%
TOTAL, REVENUES			307,404,214.00	307,404,214.00	75,162,225.50	327,755,341.00	20,351,127.00	6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	110,971,078.00	110,971,078.00	29,501,091.23	111,775,886.00	(804,808.00)	-0.7%
Certificated Pupil Support Salaries		1200	9,981,650.00	9,981,650.00	2,767,498.50	10,074,775.00	(93,125.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	13,039,686.00	13,039,686.00	4,444,031.09	13,421,212.00	(381,526.00)	-2.9%
Other Certificated Salaries		1900	1,241,986.00	1,241,986.00	337,386.80	1,321,400.00	(79,414.00)	-6.4%
TOTAL, CERTIFICATED SALARIES			135,234,400.00	135,234,400.00	37,050,007.62	136,593,273.00	(1,358,873.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,276,316.00	7,276,316.00	1,991,458.42	7,572,248.00	(295,932.00)	-4.1%
Classified Support Salaries		2200	17,311,181.00	17,311,181.00	5,609,753.18	17,207,411.00	103,770.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	4,686,921.00	4,686,921.00	1,635,398.71	5,134,313.00	(447,392.00)	-9.5%
Clerical, Technical and Office Salaries		2400	14,690,611.00	14,690,611.00	4,828,124.37	15,036,691.00	(346,080.00)	-2.4%
Other Classified Salaries		2900	1,349,045.00	1,349,045.00	382,068.92	2,076,506.00	(727,461.00)	-53.9%
TOTAL, CLASSIFIED SALARIES			45,314,074.00	45,314,074.00	14,446,803.60	47,027,169.00	(1,713,095.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,005,418.00	16,005,418.00	4,525,683.74	26,671,670.00	(10,666,252.00)	-66.6%
PERS		3201-3202	6,350,171.00	6,350,171.00	1,992,960.19	6,496,546.00	(146,375.00)	-2.3%
OASDI/Medicare/Alternative		3301-3302	5,138,505.00	5,138,505.00	1,495,465.72	5,325,751.00	(187,246.00)	-3.6%
Health and Welfare Benefits		3401-3402	19,425,349.00	19,425,349.00	5,369,870.34	20,087,997.00	(662,648.00)	-3.4%
Unemployment Insurance		3501-3502	148,490.00	148,490.00	52,972.83	151,314.00	(2,824.00)	-1.9%
Workers' Compensation		3601-3602	3,039,703.00	3,039,703.00	907,529.85	3,141,048.00	(101,345.00)	-3.3%
OPEB, Allocated		3701-3702	1,607,100.00	1,607,100.00	584,351.61	1,607,100.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	935,456.00	935,456.00	73,021.00	433,345.00	502,111.00	53.7%
TOTAL, EMPLOYEE BENEFITS			52,650,192.00	52,650,192.00	15,001,855.28	63,914,771.00	(11,264,579.00)	-21.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,106,224.00	6,106,224.00	345,068.04	15,852,928.00	(9,746,704.00)	-159.6%
Books and Other Reference Materials		4200	230,357.00	230,357.00	65,378.70	282,830.00	(52,473.00)	-22.8%
Materials and Supplies		4300	11,165,585.00	11,165,585.00	2,639,108.64	16,281,414.00	(5,115,829.00)	-45.8%
Noncapitalized Equipment		4400	947,289.00	947,289.00	2,825,137.63	4,344,579.00	(3,397,290.00)	-358.6%
Food		4700	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,453,455.00	18,453,455.00	5,874,693.01	36,765,751.00	(18,312,296.00)	-99.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,564,921.00	6,564,921.00	1,493,684.16	7,922,957.00	(1,358,036.00)	-20.7%
Travel and Conferences		5200	1,375,030.00	1,375,030.00	261,228.89	1,701,090.00	(326,060.00)	-23.7%
Dues and Memberships		5300	142,073.00	142,073.00	107,051.32	225,515.00	(83,442.00)	-58.7%
Insurance		5400-5450	2,518,354.00	2,518,354.00	1,159,220.50	2,482,307.00	36,047.00	1.4%
Operations and Housekeeping Services		5500	6,141,000.00	6,141,000.00	2,375,506.56	6,287,084.00	(146,084.00)	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,272,300.00	4,272,300.00	811,155.90	4,252,341.00	19,959.00	0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(113,150.00)	(113,150.00)	(99,623.54)	(108,537.00)	(4,613.00)	4.1%
Professional/Consulting Services and Operating Expenditures		5800	19,978,890.00	19,978,890.00	6,673,809.86	31,051,373.00	(11,072,483.00)	-55.4%
Communications		5900	868,053.00	868,053.00	311,760.98	1,348,151.00	(480,098.00)	-55.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,747,471.00	41,747,471.00	13,093,794.63	55,162,281.00	(13,414,810.00)	-32.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	200,000.00	(200,000.00)	New
Buildings and Improvements of Buildings		6200	115,000.00	115,000.00	71,127.71	674,999.00	(559,999.00)	-487.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,769,197.00	1,769,197.00	199,221.57	2,199,514.00	(430,317.00)	-24.3%
Equipment Replacement		6500	50,000.00	50,000.00	62,479.08	20,000.00	30,000.00	60.0%
TOTAL, CAPITAL OUTLAY			1,934,197.00	1,934,197.00	332,828.36	3,094,513.00	(1,160,316.00)	-60.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,377,468.00	1,377,468.00	0.00	1,377,468.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	407,138.00	407,138.00	0.00	407,138.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	113,479.00	113,479.00	39,931.72	113,479.00	0.00	0.0%
Other Debt Service - Principal		7439	1,543,169.00	1,543,169.00	700,723.21	1,543,169.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,486,254.00	3,486,254.00	740,654.93	3,486,254.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,455,015.00)	(1,455,015.00)	(111,997.86)	(1,430,188.00)	(24,827.00)	1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,455,015.00)	(1,455,015.00)	(111,997.86)	(1,430,188.00)	(24,827.00)	1.7%
TOTAL, EXPENDITURES			297,365,028.00	297,365,028.00	86,428,639.57	344,613,824.00	(47,248,796.00)	-15.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,891,583.00	15,891,583.00	0.00	15,319,826.00	571,757.00	3.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,891,583.00	15,891,583.00	0.00	15,319,826.00	571,757.00	3.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(15,891,583.00)	(15,891,583.00)	0.00	(15,319,826.00)	(571,757.00)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	254,589,126.00	254,589,126.00	62,762,463.87	255,814,321.00	1,225,195.00	0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	46,772.00	46,772.00	New
3) Other State Revenue		8300-8599	10,390,618.00	10,390,618.00	952,349.57	9,818,861.00	(571,757.00)	-5.5%
4) Other Local Revenue		8600-8799	2,860,103.00	2,860,103.00	1,596,748.67	3,336,811.00	476,708.00	16.7%
5) TOTAL, REVENUES			267,839,847.00	267,839,847.00	65,311,562.11	269,016,765.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	109,620,350.00	109,620,350.00	29,429,988.51	108,383,689.00	1,236,661.00	1.1%
2) Classified Salaries		2000-2999	34,432,441.00	34,432,441.00	11,088,097.75	35,316,991.00	(884,550.00)	-2.6%
3) Employee Benefits		3000-3999	42,127,123.00	42,127,123.00	12,002,667.62	42,302,559.00	(175,436.00)	-0.4%
4) Books and Supplies		4000-4999	13,466,064.00	13,466,064.00	3,160,234.89	22,579,358.00	(9,113,294.00)	-67.7%
5) Services and Other Operating Expenditures		5000-5999	27,516,731.00	27,516,731.00	9,482,856.39	36,487,814.00	(8,971,083.00)	-32.6%
6) Capital Outlay		6000-6999	1,704,197.00	1,704,197.00	269,067.97	2,397,594.00	(693,397.00)	-40.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,319,116.00	2,319,116.00	740,654.93	2,319,116.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,612,267.00)	(3,612,267.00)	(459,866.06)	(4,377,215.00)	764,948.00	-21.2%
9) TOTAL, EXPENDITURES			227,573,755.00	227,573,755.00	65,713,702.00	245,409,906.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,266,092.00	40,266,092.00	(402,139.89)	23,606,859.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,891,583.00	15,891,583.00	0.00	15,319,826.00	571,757.00	3.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,226,906.00)	(30,226,906.00)	0.00	(32,203,745.00)	(1,976,839.00)	6.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,118,489.00)	(46,118,489.00)	0.00	(47,523,571.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,852,397.00)	(5,852,397.00)	(402,139.89)	(23,916,712.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,978,058.26	34,978,058.26		34,978,058.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,978,058.26	34,978,058.26		34,978,058.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,978,058.26	34,978,058.26		34,978,058.26		
2) Ending Balance, June 30 (E + F1e)			29,125,661.26	29,125,661.26		11,061,346.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	105,000.00	105,000.00		105,000.00		
Stores		9712	714,415.00	714,415.00		150,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	18,759,688.00	18,759,688.00		0.00		
Site Base Allocation (formerly Lump St	0000	9780	1,742,039.00					
Police Supplemental Carryover	0000	9780	69,706.00					
ERATE Cabling Project One-time C/O	0000	9780	798,000.00					
Inst. Tech Firewall One-time C/O	0000	9780	590,000.00					
Inst. Tech Consultant One-time C/O	0000	9780	77,024.00					
Certificated Laptops One-time C/O	0000	9780	2,164,013.00					
Keema Technology One-time C/O	0000	9780	332,075.00					
Facilities Dept. Consultant One-time C.	0000	9780	123,000.00					
Facilities/Rental Fee Carryover	0000	9780	450,226.00					
Charter Block Grant C/O	0000	9780	195,901.00					
Curriculum Workshop C/O	0000	9780	891.00					
JPA C/O	0000	9780	3,552.00					
Lost Library Books C/O	0000	9780	11,017.00					
Oral Health Assessment C/O	0000	9780	11,795.00					
Pupil Testing C/O	0000	9780	112,038.00					
Pacific Infant/Toddler Center One-time	0000	9780	136,193.00					
ROC/P C/O	0000	9780	1,097,680.00					
Art & Music C/O	0000	9780	421,211.00					
GATE C/O	0000	9780	15,240.00					
Instructional Materials C/O	0000	9780	7,811,108.00					
Pupil Retention C/O	0000	9780	135,805.00					
Teacher Credentialing	0000	9780	31,567.00					
Professional Development C/O	0000	9780	31,700.00					
Targeted Instructional Improvement C/	0000	9780	10,000.00					
College & Career C/O	0000	9780	5,165.00					
CELDT C/O	0000	9780	74,721.00					
ASES Matching C/O	0000	9780	103,099.00					
LCFF Concentration C/O	0000	9780	64,011.00					
LCFF Supplemental Including Charters C	0000	9780	1,183,047.00					

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF Supp./Cont. C/O	0000	9780	957,864.00					
Site Base Allocation(formerly Lump Su	0000	9780		1,742,039.00				
Police Supplemental Carryover	0000	9780		69,706.00				
ERATE Cabling Project One-time C/O	0000	9780		798,000.00				
Inst. Tech Firewall One-time C/O	0000	9780		590,000.00				
Inst. Tech Consultant One-time C/O	0000	9780		77,024.00				
Certificated Laptops One-time C/O	0000	9780		2,164,013.00				
Keema Technology One-time	0000	9780		332,075.00				
Facilities Dept. Consultant One-time C.	0000	9780		123,000.00				
Facilities/Rental Fee Carryover	0000	9780		450,226.00				
Charter Block Grant C/O	0000	9780		195,901.00				
Curriculum Workshop C/O	0000	9780		891.00				
JPA C/O	0000	9780		3,552.00				
Lost Library Books C/O	0000	9780		11,017.00				
Oral Health Assessment C/O	0000	9780		11,795.00				
Pupil Testing C/O	0000	9780		112,038.00				
Pacific Infant/Toddler Center One-time	0000	9780		136,193.00				
ROC/P C/O	0000	9780		1,097,680.00				
Art & Music C/O	0000	9780		421,211.00				
GATE C/O	0000	9780		15,240.00				
Instructional Materials C/O	0000	9780		7,811,108.00				
Pupil Retention C/O	0000	9780		135,805.00				
Teacher Credentialing C/O	0000	9780		31,567.00				
Professional Development C/O	0000	9780		31,700.00				
Targeted Instructional Improvement C/	0000	9780		10,000.00				
College & Career C/O	0000	9780		5,165.00				
CELDT C/O	0000	9780		74,721.00				
ASES Matching C/O	0000	9780		103,099.00				
LCFF Concentration C/O	0000	9780		64,011.00				
LCFF Supplemental including Charters	0000	9780		1,183,047.00				
LCFF Supp./Cont. C/O	0000	9780		957,864.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,546,558.26	9,546,558.26		10,806,344.26		
Unassigned/Unappropriated Amount		9790	0.00	0.00		2.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	189,321,275.00	189,321,275.00	55,625,814.00	190,463,412.00	1,142,137.00	0.6%
Education Protection Account State Aid - Current Year		8012	36,698,416.00	36,698,416.00	9,025,886.00	36,747,313.00	48,897.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	320,000.00	320,000.00	0.00	320,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	27,099,900.00	27,099,900.00	0.00	27,099,900.00	0.00	0.0%
Unsecured Roll Taxes		8042	850,000.00	850,000.00	3,696.04	1,000,000.00	150,000.00	17.6%
Prior Years' Taxes		8043	(20,000.00)	(20,000.00)	24,747.30	350,000.00	370,000.00	-1850.0%
Supplemental Taxes		8044	750,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,800,000.00	6,800,000.00	0.00	6,800,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	200,100.00	200,100.00	0.00	200,100.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	26.41	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			262,019,691.00	262,019,691.00	64,680,169.75	263,730,725.00	1,711,034.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,896,380.00)	(1,896,380.00)	0.00	(1,896,380.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,534,185.00)	(5,534,185.00)	(1,917,705.88)	(6,020,024.00)	(485,839.00)	8.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			254,589,126.00	254,589,126.00	62,762,463.87	255,814,321.00	1,225,195.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3012-3020, 3030-3199, 4036-4126, 5510							
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	46,772.00	46,772.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	46,772.00	46,772.00	New
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	6,731,541.00	6,731,541.00	839,945.00	6,159,784.00	(571,757.00)	-8.5%
Lottery - Unrestricted and Instructional Materials		8560	3,612,840.00	3,612,840.00	62,074.36	3,612,840.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	46,237.00	46,237.00	50,330.21	46,237.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,390,618.00	10,390,618.00	952,349.57	9,818,861.00	(571,757.00)	-5.5%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	13,356.16	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	95,000.00	95,000.00	88,444.55	110,425.00	15,425.00	16.2%
Interest		8660	75,000.00	75,000.00	61,691.58	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	147,000.00	147,000.00	61,880.71	147,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	113,600.00	113,600.00	188,280.33	109,723.00	(3,877.00)	-3.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	662,480.00	662,480.00	185,494.00	662,480.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	1,767,023.00	1,767,023.00	997,601.34	2,232,183.00	465,160.00	26.3%
TOTAL, OTHER LOCAL REVENUE			2,860,103.00	2,860,103.00	1,596,748.67	3,336,811.00	476,708.00	16.7%
TOTAL, REVENUES			267,839,847.00	267,839,847.00	65,311,562.11	269,016,765.00	1,176,918.00	0.4%

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Certificated Teachers' Salaries		1100	91,444,659.00	91,444,659.00	23,690,756.47	89,769,890.00	1,674,769.00	1.8%
Certificated Pupil Support Salaries		1200	5,570,255.00	5,570,255.00	1,507,709.59	5,589,293.00	(19,038.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	12,207,872.00	12,207,872.00	4,134,645.34	12,569,908.00	(362,036.00)	-3.0%
Other Certificated Salaries		1900	397,564.00	397,564.00	96,877.11	454,598.00	(57,034.00)	-14.3%
TOTAL, CERTIFICATED SALARIES			109,620,350.00	109,620,350.00	29,429,988.51	108,383,689.00	1,236,661.00	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,798,490.00	1,798,490.00	433,788.75	1,692,976.00	105,514.00	5.9%
Classified Support Salaries		2200	14,041,417.00	14,041,417.00	4,509,579.35	13,716,253.00	325,164.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	4,210,467.00	4,210,467.00	1,482,908.73	4,653,471.00	(443,004.00)	-10.5%
Clerical, Technical and Office Salaries		2400	13,440,930.00	13,440,930.00	4,420,541.04	13,753,945.00	(313,015.00)	-2.3%
Other Classified Salaries		2900	941,137.00	941,137.00	241,279.88	1,500,346.00	(559,209.00)	-59.4%
TOTAL, CLASSIFIED SALARIES			34,432,441.00	34,432,441.00	11,088,097.75	35,316,991.00	(884,550.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,886,038.00	12,886,038.00	3,603,278.90	13,030,475.00	(144,437.00)	-1.1%
PERS		3201-3202	4,872,017.00	4,872,017.00	1,553,134.97	4,929,313.00	(57,296.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	3,958,094.00	3,958,094.00	1,150,449.83	4,047,185.00	(89,091.00)	-2.3%
Health and Welfare Benefits		3401-3402	15,489,311.00	15,489,311.00	4,291,305.12	15,840,724.00	(351,413.00)	-2.3%
Unemployment Insurance		3501-3502	129,885.00	129,885.00	47,476.39	130,879.00	(994.00)	-0.8%
Workers' Compensation		3601-3602	2,408,271.00	2,408,271.00	714,037.80	2,442,248.00	(33,977.00)	-1.4%
OPEB, Allocated		3701-3702	1,607,100.00	1,607,100.00	584,351.61	1,607,100.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	776,407.00	776,407.00	58,633.00	274,635.00	501,772.00	64.6%
TOTAL, EMPLOYEE BENEFITS			42,127,123.00	42,127,123.00	12,002,667.62	42,302,559.00	(175,436.00)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,949,988.00	4,949,988.00	241,018.66	10,411,564.00	(5,461,576.00)	-110.3%
Books and Other Reference Materials		4200	173,845.00	173,845.00	42,108.17	211,622.00	(37,777.00)	-21.7%
Materials and Supplies		4300	7,767,432.00	7,767,432.00	2,002,365.56	10,750,650.00	(2,983,218.00)	-38.4%
Noncapitalized Equipment		4400	570,799.00	570,799.00	874,742.50	1,201,522.00	(630,723.00)	-110.5%
Food		4700	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,466,064.00	13,466,064.00	3,160,234.89	22,579,358.00	(9,113,294.00)	-67.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	101,082.00	101,082.00	47,507.20	106,672.00	(5,590.00)	-5.5%
Travel and Conferences		5200	831,678.00	831,678.00	110,390.37	908,703.00	(77,025.00)	-9.3%
Dues and Memberships		5300	70,045.00	70,045.00	36,226.32	79,312.00	(9,267.00)	-13.2%
Insurance		5400-5450	2,518,354.00	2,518,354.00	1,159,220.50	2,482,307.00	36,047.00	1.4%
Operations and Housekeeping Services		5500	6,141,000.00	6,141,000.00	2,375,506.56	6,287,084.00	(146,084.00)	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,693,334.00	2,693,334.00	510,722.65	2,724,414.00	(31,080.00)	-1.2%
Transfers of Direct Costs		5710	(365,727.00)	(365,727.00)	(45,168.11)	(389,279.00)	23,552.00	-6.4%
Transfers of Direct Costs - Interfund		5750	(113,786.00)	(113,786.00)	(102,792.35)	(112,186.00)	(1,600.00)	1.4%
Professional/Consulting Services and Operating Expenditures		5800	14,774,477.00	14,774,477.00	5,081,297.52	23,062,254.00	(8,287,777.00)	-56.1%
Communications		5900	866,274.00	866,274.00	309,945.73	1,338,533.00	(472,259.00)	-54.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,516,731.00	27,516,731.00	9,482,856.39	36,487,814.00	(8,971,083.00)	-32.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	200,000.00	(200,000.00)	New
Buildings and Improvements of Buildings		6200	115,000.00	115,000.00	71,127.71	524,999.00	(409,999.00)	-356.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,569,197.00	1,569,197.00	135,461.18	1,652,595.00	(83,398.00)	-5.3%
Equipment Replacement		6500	20,000.00	20,000.00	62,479.08	20,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,704,197.00	1,704,197.00	269,067.97	2,397,594.00	(693,397.00)	-40.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	617,468.00	617,468.00	0.00	617,468.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	113,479.00	113,479.00	39,931.72	113,479.00	0.00	0.0%
Other Debt Service - Principal		7439	1,543,169.00	1,543,169.00	700,723.21	1,543,169.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,319,116.00	2,319,116.00	740,654.93	2,319,116.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,157,252.00)	(2,157,252.00)	(347,868.20)	(2,947,027.00)	789,775.00	-36.6%
Transfers of Indirect Costs - Interfund		7350	(1,455,015.00)	(1,455,015.00)	(111,997.86)	(1,430,188.00)	(24,827.00)	1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,612,267.00)	(3,612,267.00)	(459,866.06)	(4,377,215.00)	764,948.00	-21.2%
TOTAL, EXPENDITURES			227,573,755.00	227,573,755.00	65,713,702.00	245,409,906.00	(17,836,151.00)	-7.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,891,583.00	15,891,583.00	0.00	15,319,826.00	571,757.00	3.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,891,583.00	15,891,583.00	0.00	15,319,826.00	571,757.00	3.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(30,226,906.00)	(30,226,906.00)	0.00	(32,203,745.00)	(1,976,839.00)	6.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,226,906.00)	(30,226,906.00)	0.00	(32,203,745.00)	(1,976,839.00)	6.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(46,118,489.00)	(46,118,489.00)	0.00	(47,523,571.00)	(1,405,082.00)	3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,063,077.00	23,063,077.00	1,371,895.90	29,498,590.00	6,435,513.00	27.9%
3) Other State Revenue		8300-8599	6,619,952.00	6,619,952.00	5,331,048.73	18,883,120.00	12,263,168.00	185.2%
4) Other Local Revenue		8600-8799	9,881,338.00	9,881,338.00	3,147,718.76	10,356,866.00	475,528.00	4.8%
5) TOTAL, REVENUES			39,564,367.00	39,564,367.00	9,850,663.39	58,738,576.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,614,050.00	25,614,050.00	7,620,019.11	28,209,584.00	(2,595,534.00)	-10.1%
2) Classified Salaries		2000-2999	10,881,633.00	10,881,633.00	3,358,705.85	11,710,178.00	(828,545.00)	-7.6%
3) Employee Benefits		3000-3999	10,523,069.00	10,523,069.00	2,999,187.66	21,612,212.00	(11,089,143.00)	-105.4%
4) Books and Supplies		4000-4999	4,987,391.00	4,987,391.00	2,714,458.12	14,186,393.00	(9,199,002.00)	-184.4%
5) Services and Other Operating Expenditures		5000-5999	14,230,740.00	14,230,740.00	3,610,938.24	18,674,467.00	(4,443,727.00)	-31.2%
6) Capital Outlay		6000-6999	230,000.00	230,000.00	63,760.39	696,919.00	(466,919.00)	-203.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,167,138.00	1,167,138.00	0.00	1,167,138.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,157,252.00	2,157,252.00	347,868.20	2,947,027.00	(789,775.00)	-36.6%
9) TOTAL, EXPENDITURES			69,791,273.00	69,791,273.00	20,714,937.57	99,203,918.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,226,906.00)	(30,226,906.00)	(10,864,274.18)	(40,465,342.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	30,226,906.00	30,226,906.00	0.00	32,203,745.00	1,976,839.00	6.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,226,906.00	30,226,906.00	0.00	32,203,745.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(10,864,274.18)	(8,261,597.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,303,798.39	8,303,798.39		8,303,798.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,303,798.39	8,303,798.39		8,303,798.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,303,798.39	8,303,798.39		8,303,798.39		
2) Ending Balance, June 30 (E + F1e)			8,303,798.39	8,303,798.39		42,201.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,303,798.39	8,303,798.39		42,203.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(2.03)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,801,689.00	4,801,689.00	(1,316,926.87)	4,810,320.00	8,631.00	0.2%
Special Education Discretionary Grants		8182	810,822.00	810,822.00	(131,975.41)	759,588.00	(51,234.00)	-6.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	13,864,796.00	13,864,796.00	2,359,179.38	18,203,765.00	4,338,969.00	31.3%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	(34,011.00)	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,026,343.00	2,026,343.00	166,923.50	3,208,876.00	1,182,533.00	58.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	35,808.00	35,808.00	10,568.09	67,776.00	31,968.00	89.3%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	647,866.00	647,866.00	158,754.00	1,479,395.00	831,529.00	128.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	8,694.70	8,698.00	8,698.00	New
Other No Child Left Behind	3500-3699	8290	360,403.00	360,403.00	36,771.89	397,175.00	36,772.00	10.2%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	515,350.00	515,350.00	113,917.62	562,997.00	47,647.00	9.2%
All Other Federal Revenue			23,063,077.00	23,063,077.00	1,371,895.90	29,498,590.00	6,435,513.00	27.9%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,058,046.00	1,058,046.00	80,755.78	1,058,046.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,944,796.00	3,944,796.00	2,757,590.35	4,138,269.00	193,473.00	4.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	1,438,161.00	1,438,161.00	1,438,161.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	157,000.00	157,000.00	128,900.87	366,816.00	209,816.00	133.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,460,110.00	1,460,110.00	925,640.73	11,881,828.00	10,421,718.00	713.8%
TOTAL, OTHER STATE REVENUE			6,619,952.00	6,619,952.00	5,331,048.73	18,883,120.00	12,263,168.00	185.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	155,476.00	155,476.00	478,728.76	501,907.00	346,431.00	222.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,725,862.00	9,725,862.00	2,668,990.00	9,854,959.00	129,097.00	1.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,881,338.00	9,881,338.00	3,147,718.76	10,356,866.00	475,528.00	4.8%
TOTAL, REVENUES			39,564,367.00	39,564,367.00	9,850,663.39	58,738,576.00	19,174,209.00	48.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,526,419.00	19,526,419.00	5,810,334.76	22,005,996.00	(2,479,577.00)	-12.7%
Certificated Pupil Support Salaries		1200	4,411,395.00	4,411,395.00	1,259,788.91	4,485,482.00	(74,087.00)	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	831,814.00	831,814.00	309,385.75	851,304.00	(19,490.00)	-2.3%
Other Certificated Salaries		1900	844,422.00	844,422.00	240,509.69	866,802.00	(22,380.00)	-2.7%
TOTAL, CERTIFICATED SALARIES			25,614,050.00	25,614,050.00	7,620,019.11	28,209,584.00	(2,595,534.00)	-10.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,477,826.00	5,477,826.00	1,557,669.67	5,879,272.00	(401,446.00)	-7.3%
Classified Support Salaries		2200	3,269,764.00	3,269,764.00	1,100,173.83	3,491,158.00	(221,394.00)	-6.8%
Classified Supervisors' and Administrators' Salaries		2300	476,454.00	476,454.00	152,489.98	480,842.00	(4,388.00)	-0.9%
Clerical, Technical and Office Salaries		2400	1,249,681.00	1,249,681.00	407,583.33	1,282,746.00	(33,065.00)	-2.6%
Other Classified Salaries		2900	407,908.00	407,908.00	140,789.04	576,160.00	(168,252.00)	-41.2%
TOTAL, CLASSIFIED SALARIES			10,881,633.00	10,881,633.00	3,358,705.85	11,710,178.00	(828,545.00)	-7.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,119,380.00	3,119,380.00	922,404.84	13,641,195.00	(10,521,815.00)	-337.3%
PERS		3201-3202	1,478,154.00	1,478,154.00	439,825.22	1,567,233.00	(89,079.00)	-6.0%
OASDI/Medicare/Alternative		3301-3302	1,180,411.00	1,180,411.00	345,015.89	1,278,566.00	(98,155.00)	-8.3%
Health and Welfare Benefits		3401-3402	3,936,038.00	3,936,038.00	1,078,565.22	4,247,273.00	(311,235.00)	-7.9%
Unemployment Insurance		3501-3502	18,605.00	18,605.00	5,496.44	20,435.00	(1,830.00)	-9.8%
Workers' Compensation		3601-3602	631,432.00	631,432.00	193,492.05	698,800.00	(67,368.00)	-10.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	159,049.00	159,049.00	14,388.00	158,710.00	339.00	0.2%
TOTAL, EMPLOYEE BENEFITS			10,523,069.00	10,523,069.00	2,999,187.66	21,612,212.00	(11,089,143.00)	-105.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,156,236.00	1,156,236.00	104,049.38	5,441,364.00	(4,285,128.00)	-370.6%
Books and Other Reference Materials		4200	56,512.00	56,512.00	23,270.53	71,208.00	(14,696.00)	-26.0%
Materials and Supplies		4300	3,398,153.00	3,398,153.00	636,743.08	5,530,764.00	(2,132,611.00)	-62.8%
Noncapitalized Equipment		4400	376,490.00	376,490.00	1,950,395.13	3,143,057.00	(2,766,567.00)	-734.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,987,391.00	4,987,391.00	2,714,458.12	14,186,393.00	(9,199,002.00)	-184.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,463,839.00	6,463,839.00	1,446,176.96	7,816,285.00	(1,352,446.00)	-20.9%
Travel and Conferences		5200	543,352.00	543,352.00	150,838.52	792,387.00	(249,035.00)	-45.8%
Dues and Memberships		5300	72,028.00	72,028.00	70,825.00	146,203.00	(74,175.00)	-103.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,578,966.00	1,578,966.00	300,433.25	1,527,927.00	51,039.00	3.2%
Transfers of Direct Costs		5710	365,727.00	365,727.00	45,168.11	389,279.00	(23,552.00)	-6.4%
Transfers of Direct Costs - Interfund		5750	636.00	636.00	3,168.81	3,649.00	(3,013.00)	-473.7%
Professional/Consulting Services and Operating Expenditures		5800	5,204,413.00	5,204,413.00	1,592,512.34	7,989,119.00	(2,784,706.00)	-53.5%
Communications		5900	1,779.00	1,779.00	1,815.25	9,618.00	(7,839.00)	-440.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,230,740.00	14,230,740.00	3,610,938.24	18,674,467.00	(4,443,727.00)	-31.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	150,000.00	(150,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	200,000.00	200,000.00	63,760.39	546,919.00	(346,919.00)	-173.5%
Equipment Replacement		6500	30,000.00	30,000.00	0.00	0.00	30,000.00	100.0%
TOTAL, CAPITAL OUTLAY			230,000.00	230,000.00	63,760.39	696,919.00	(466,919.00)	-203.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	760,000.00	760,000.00	0.00	760,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	407,138.00	407,138.00	0.00	407,138.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,167,138.00	1,167,138.00	0.00	1,167,138.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,157,252.00	2,157,252.00	347,868.20	2,947,027.00	(789,775.00)	-36.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,157,252.00	2,157,252.00	347,868.20	2,947,027.00	(789,775.00)	-36.6%
TOTAL, EXPENDITURES			69,791,273.00	69,791,273.00	20,714,937.57	99,203,918.00	(29,412,645.00)	-42.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	30,226,906.00	30,226,906.00	0.00	32,203,745.00	1,976,839.00	6.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			30,226,906.00	30,226,906.00	0.00	32,203,745.00	1,976,839.00	6.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			30,226,906.00	30,226,906.00	0.00	32,203,745.00	(1,976,839.00)	6.5%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	0.04
9010	Other Restricted Local	42,203.38
Total, Restricted Balance		<u>42,203.42</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	405,709.00	405,709.00	(3,013.39)	643,915.00	238,206.00	58.7%
3) Other State Revenue		8300-8599	2,653,394.00	2,653,394.00	884,464.59	2,699,307.00	45,913.00	1.7%
4) Other Local Revenue		8600-8799	0.00	0.00	1,306.00	3,010.00	3,010.00	New
5) TOTAL, REVENUES			3,059,103.00	3,059,103.00	882,757.20	3,346,232.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	791,538.00	791,538.00	269,393.55	921,512.00	(129,974.00)	-16.4%
2) Classified Salaries		2000-2999	510,242.00	510,242.00	165,439.19	617,951.00	(107,709.00)	-21.1%
3) Employee Benefits		3000-3999	460,021.00	460,021.00	135,955.64	573,504.00	(113,483.00)	-24.7%
4) Books and Supplies		4000-4999	248,947.00	248,947.00	146,526.54	297,546.00	(48,599.00)	-19.5%
5) Services and Other Operating Expenditures		5000-5999	570,000.00	570,000.00	210,356.25	465,854.00	104,146.00	18.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	178,355.00	178,355.00	40,309.30	178,355.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,759,103.00	2,759,103.00	967,980.47	3,054,722.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300,000.00	300,000.00	(85,223.27)	291,510.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(385,223.27)	(8,490.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,286,994.82	1,286,994.82		1,286,994.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,994.82	1,286,994.82		1,286,994.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,994.82	1,286,994.82		1,286,994.82		
2) Ending Balance, June 30 (E + F1e)			1,286,994.82	1,286,994.82		1,278,504.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,051,970.18	1,051,970.18		1,043,480.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	235,024.64	235,024.64		235,024.64		
Adult Education	0000	9780	235,024.64					
Adult Education	0000	9780		235,024.64				
Adult Education	0000	9780				235,024.64		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	405,709.00	405,709.00	(3,013.39)	643,915.00	238,206.00	58.7%
TOTAL, FEDERAL REVENUE			405,709.00	405,709.00	(3,013.39)	643,915.00	238,206.00	58.7%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,653,394.00	2,653,394.00	884,464.59	2,653,394.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	45,913.00	45,913.00	New
TOTAL, OTHER STATE REVENUE			2,653,394.00	2,653,394.00	884,464.59	2,699,307.00	45,913.00	1.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,176.00	3,000.00	3,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	10.00	10.00	10.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	120.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,306.00	3,010.00	3,010.00	New
TOTAL, REVENUES			3,059,103.00	3,059,103.00	882,757.20	3,346,232.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	664,078.00	664,078.00	204,402.75	672,989.00	(8,911.00)	-1.3%
Certificated Pupil Support Salaries		1200	92,743.00	92,743.00	42,681.72	181,596.00	(88,853.00)	-95.8%
Certificated Supervisors' and Administrators' Salaries		1300	34,717.00	34,717.00	22,309.08	66,927.00	(32,210.00)	-92.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			791,538.00	791,538.00	269,393.55	921,512.00	(129,974.00)	-16.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	73,626.00	73,626.00	23,541.98	133,111.00	(59,485.00)	-80.8%
Classified Support Salaries		2200	16,380.00	16,380.00	5,836.78	27,301.00	(10,921.00)	-66.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	288,640.00	288,640.00	88,896.27	278,932.00	9,708.00	3.4%
Other Classified Salaries		2900	131,596.00	131,596.00	47,164.18	178,607.00	(47,011.00)	-35.7%
TOTAL, CLASSIFIED SALARIES			510,242.00	510,242.00	165,439.19	617,951.00	(107,709.00)	-21.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	72,284.00	72,284.00	32,270.34	156,261.00	(83,977.00)	-116.2%
PERS		3201-3202	61,023.00	61,023.00	22,596.20	74,875.00	(13,852.00)	-22.7%
OASDI/Medicare/Alternative		3301-3302	41,949.00	41,949.00	15,433.47	55,480.00	(13,531.00)	-32.3%
Health and Welfare Benefits		3401-3402	266,430.00	266,430.00	57,793.92	220,946.00	45,484.00	17.1%
Unemployment Insurance		3501-3502	506.00	506.00	217.49	717.00	(211.00)	-41.7%
Workers' Compensation		3601-3602	17,829.00	17,829.00	7,644.22	25,248.00	(7,419.00)	-41.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	39,977.00	(39,977.00)	New
TOTAL, EMPLOYEE BENEFITS			460,021.00	460,021.00	135,955.64	573,504.00	(113,483.00)	-24.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	248,947.00	248,947.00	37,388.13	297,546.00	(48,599.00)	-19.5%
Noncapitalized Equipment		4400	0.00	0.00	109,138.41	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			248,947.00	248,947.00	146,526.54	297,546.00	(48,599.00)	-19.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	38,987.77	125,000.00	(125,000.00)	New
Travel and Conferences		5200	0.00	0.00	2,831.62	3,450.00	(3,450.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
Operations and Housekeeping Services		5500	120,000.00	120,000.00	25,697.28	85,000.00	35,000.00	29.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	1,285.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,000.00	75,000.00	75,141.09	75,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	275,000.00	275,000.00	68,349.57	177,404.00	97,596.00	35.5%
Communications		5900	0.00	0.00	63.92	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			570,000.00	570,000.00	210,356.25	465,854.00	104,146.00	18.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	178,355.00	178,355.00	40,309.30	178,355.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			178,355.00	178,355.00	40,309.30	178,355.00	0.00	0.0%
TOTAL, EXPENDITURES			2,759,103.00	2,759,103.00	967,980.47	3,054,722.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		

Resource	Description	2016/17 Projected Year Totals
6391	Adult Education Block Grant Program	1,043,479.84
9010	Other Restricted Local	0.34
Total, Restricted Balance		<u>1,043,480.18</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,612,621.00	1,612,621.00	348,206.70	1,740,903.00	128,282.00	8.0%
3) Other State Revenue		8300-8599	3,947,018.00	3,947,018.00	2,913,816.68	4,706,761.00	759,743.00	19.2%
4) Other Local Revenue		8600-8799	1,096,134.00	1,096,134.00	203,547.78	1,106,134.00	10,000.00	0.9%
5) TOTAL, REVENUES			6,655,773.00	6,655,773.00	3,465,571.16	7,553,798.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,425,857.00	2,425,857.00	693,724.73	2,643,092.00	(217,235.00)	-9.0%
2) Classified Salaries		2000-2999	1,606,144.00	1,606,144.00	462,263.91	1,632,889.00	(26,745.00)	-1.7%
3) Employee Benefits		3000-3999	1,542,032.00	1,542,032.00	393,367.82	1,637,711.00	(95,679.00)	-6.2%
4) Books and Supplies		4000-4999	258,232.00	258,232.00	104,252.33	533,987.00	(275,755.00)	-106.8%
5) Services and Other Operating Expenditures		5000-5999	422,005.00	422,005.00	130,961.78	704,616.00	(282,611.00)	-67.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	401,503.00	401,503.00	71,688.56	401,503.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,655,773.00	6,655,773.00	1,856,259.13	7,553,798.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,609,312.03	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,609,312.03	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	298,951.47	298,951.47		298,951.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,951.47	298,951.47		298,951.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,951.47	298,951.47		298,951.47		
2) Ending Balance, June 30 (E + F1e)			298,951.47	298,951.47		298,951.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	298,951.47	298,951.47		298,951.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,612,621.00	1,612,621.00	348,206.70	1,740,903.00	128,282.00	8.0%
TOTAL, FEDERAL REVENUE			1,612,621.00	1,612,621.00	348,206.70	1,740,903.00	128,282.00	8.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,929,518.00	3,929,518.00	2,304,326.98	3,933,780.00	4,262.00	0.1%
All Other State Revenue	All Other	8590	17,500.00	17,500.00	609,487.70	772,981.00	755,481.00	4317.0%
TOTAL, OTHER STATE REVENUE			3,947,018.00	3,947,018.00	2,913,816.68	4,706,761.00	759,743.00	19.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	531.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	76,134.00	76,134.00	45,385.15	86,134.00	10,000.00	13.1%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,020,000.00	1,020,000.00	157,631.63	1,020,000.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,096,134.00	1,096,134.00	203,547.78	1,106,134.00	10,000.00	0.9%
TOTAL, REVENUES			6,655,773.00	6,655,773.00	3,465,571.16	7,553,798.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,041,311.00	2,041,311.00	589,970.21	2,313,939.00	(272,628.00)	-13.4%
Certificated Pupil Support Salaries		1200	125,463.00	125,463.00	19,551.52	68,993.00	56,470.00	45.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,808.00	159,808.00	57,128.00	160,885.00	(1,077.00)	-0.7%
Other Certificated Salaries		1900	99,275.00	99,275.00	27,075.00	99,275.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,425,857.00	2,425,857.00	693,724.73	2,643,092.00	(217,235.00)	-9.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,079,683.00	1,079,683.00	287,497.52	1,090,716.00	(11,033.00)	-1.0%
Classified Support Salaries		2200	226,463.00	226,463.00	68,771.53	229,130.00	(2,667.00)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	299,998.00	299,998.00	105,994.86	313,043.00	(13,045.00)	-4.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,606,144.00	1,606,144.00	462,263.91	1,632,889.00	(26,745.00)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	236,737.00	236,737.00	63,647.11	415,602.00	(178,865.00)	-75.6%
PERS		3201-3202	204,178.00	204,178.00	82,496.24	221,646.00	(17,468.00)	-8.6%
OASDI/Medicare/Alternative		3301-3302	139,761.00	139,761.00	50,772.87	152,598.00	(12,837.00)	-9.2%
Health and Welfare Benefits		3401-3402	613,846.00	613,846.00	171,768.12	669,615.00	(55,769.00)	-9.1%
Unemployment Insurance		3501-3502	1,674.00	1,674.00	582.57	1,851.00	(177.00)	-10.6%
Workers' Compensation		3601-3602	58,927.00	58,927.00	20,400.91	65,127.00	(6,200.00)	-10.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	286,909.00	286,909.00	3,700.00	111,272.00	175,637.00	61.2%
TOTAL, EMPLOYEE BENEFITS			1,542,032.00	1,542,032.00	393,367.82	1,637,711.00	(95,679.00)	-6.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	258,232.00	258,232.00	73,814.35	533,987.00	(275,755.00)	-106.8%
Noncapitalized Equipment		4400	0.00	0.00	30,437.98	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			258,232.00	258,232.00	104,252.33	533,987.00	(275,755.00)	-106.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	7,500.00	4,145.88	200.00	7,300.00	97.3%
Dues and Memberships		5300	0.00	0.00	250.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	972.36	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	135,634.00	135,634.00	9,278.48	135,634.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,000.00	26,000.00	1,758.65	26,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80,000.00	80,000.00	22,930.54	80,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	172,796.00	172,796.00	91,473.83	462,707.00	(289,911.00)	-167.8%
Communications		5900	75.00	75.00	152.04	75.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			422,005.00	422,005.00	130,961.78	704,616.00	(282,611.00)	-67.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	401,503.00	401,503.00	71,688.56	401,503.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			401,503.00	401,503.00	71,688.56	401,503.00	0.00	0.0%
TOTAL, EXPENDITURES			6,655,773.00	6,655,773.00	1,856,259.13	7,553,798.00		

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

Resource	Description	2016/17
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	297,503.72
9010	Other Restricted Local	1,447.75
Total, Restricted Balance		298,951.47

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,802,000.00	15,802,000.00	1,355,334.86	15,802,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,116,760.00	1,116,760.00	96,721.88	1,116,760.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,126,000.00	1,126,000.00	1,174.31	1,126,000.00	0.00	0.0%
5) TOTAL, REVENUES			18,044,760.00	18,044,760.00	1,453,231.05	18,044,760.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,529,686.00	6,529,686.00	1,883,405.40	6,516,886.00	12,800.00	0.2%
3) Employee Benefits		3000-3999	2,451,905.00	2,451,905.00	695,959.77	2,418,551.00	33,354.00	1.4%
4) Books and Supplies		4000-4999	7,783,000.00	7,783,000.00	2,330,003.27	8,076,906.00	(293,906.00)	-3.8%
5) Services and Other Operating Expenditures		5000-5999	446,111.00	446,111.00	140,082.89	270,787.00	175,324.00	39.3%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	(25,755.12)	17,206.00	(7,206.00)	-72.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,616.00	24,616.00	0.00	24,616.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	875,157.00	875,157.00	0.00	850,330.00	24,827.00	2.8%
9) TOTAL, EXPENDITURES			18,120,475.00	18,120,475.00	5,023,696.21	18,175,282.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,715.00)	(75,715.00)	(3,570,465.16)	(130,522.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,715.00)	(75,715.00)	(3,570,465.16)	(130,522.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,519,326.48	2,519,326.48		2,519,326.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,519,326.48	2,519,326.48		2,519,326.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,519,326.48	2,519,326.48		2,519,326.48		
2) Ending Balance, June 30 (E + F1e)			2,443,611.48	2,443,611.48		2,388,804.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	261,994.00	261,994.00		261,994.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,181,617.48	2,181,617.48		2,126,810.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	15,802,000.00	15,802,000.00	1,355,334.86	15,802,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,802,000.00	15,802,000.00	1,355,334.86	15,802,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,116,760.00	1,116,760.00	96,721.88	1,116,760.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,116,760.00	1,116,760.00	96,721.88	1,116,760.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,109,000.00	1,109,000.00	(588.04)	1,109,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	946.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	17,000.00	17,000.00	816.35	17,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,126,000.00	1,126,000.00	1,174.31	1,126,000.00	0.00	0.0%
TOTAL, REVENUES			18,044,760.00	18,044,760.00	1,453,231.05	18,044,760.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	5,420,818.00	5,420,818.00	1,511,780.66	5,400,634.00	20,184.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	706,144.00	706,144.00	246,873.04	707,802.00	(1,658.00)	-0.2%
Clerical, Technical and Office Salaries		2400	385,724.00	385,724.00	120,431.70	391,450.00	(5,726.00)	-1.5%
Other Classified Salaries		2900	17,000.00	17,000.00	4,320.00	17,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,529,686.00	6,529,686.00	1,883,405.40	6,516,886.00	12,800.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	3,607.70	6,640.00	(6,640.00)	New
PERS		3201-3202	856,389.00	856,389.00	231,923.89	773,800.00	82,589.00	9.6%
OASDI/Medicare/Alternative		3301-3302	474,707.00	474,707.00	129,185.28	466,785.00	7,922.00	1.7%
Health and Welfare Benefits		3401-3402	995,200.00	995,200.00	293,185.66	1,047,221.00	(52,021.00)	-5.2%
Unemployment Insurance		3501-3502	3,296.00	3,296.00	940.97	3,282.00	14.00	0.4%
Workers' Compensation		3601-3602	109,113.00	109,113.00	33,116.27	108,823.00	290.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,200.00	13,200.00	4,000.00	12,000.00	1,200.00	9.1%
TOTAL, EMPLOYEE BENEFITS			2,451,905.00	2,451,905.00	695,959.77	2,418,551.00	33,354.00	1.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	498,500.00	498,500.00	91,615.25	370,831.00	127,669.00	25.6%
Noncapitalized Equipment		4400	40,000.00	40,000.00	103,142.84	123,000.00	(83,000.00)	-207.5%
Food		4700	7,244,500.00	7,244,500.00	2,135,245.18	7,583,075.00	(338,575.00)	-4.7%
TOTAL, BOOKS AND SUPPLIES			7,783,000.00	7,783,000.00	2,330,003.27	8,076,906.00	(293,906.00)	-3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,250.00	3,250.00	10,356.43	6,450.00	(3,200.00)	-98.5%
Dues and Memberships		5300	250.00	250.00	70.00	250.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	105,800.00	105,800.00	21,631.47	101,000.00	4,800.00	4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,000.00	201,000.00	47,330.93	104,800.00	96,200.00	47.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(41,850.00)	(41,850.00)	1,461.91	(46,463.00)	4,613.00	-11.0%
Professional/Consulting Services and Operating Expenditures		5800	177,661.00	177,661.00	59,174.78	104,650.00	73,011.00	41.1%
Communications		5900	0.00	0.00	57.37	100.00	(100.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			446,111.00	446,111.00	140,082.89	270,787.00	175,324.00	39.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	(42,955.00)	0.00	10,000.00	100.0%
Equipment Replacement		6500	0.00	0.00	17,199.88	17,206.00	(17,206.00)	New
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	(25,755.12)	17,206.00	(7,206.00)	-72.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	1,382.00	1,382.00	0.00	1,382.00	0.00	0.0%
Other Debt Service - Principal		7439	23,234.00	23,234.00	0.00	23,234.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,616.00	24,616.00	0.00	24,616.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	875,157.00	875,157.00	0.00	850,330.00	24,827.00	2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			875,157.00	875,157.00	0.00	850,330.00	24,827.00	2.8%
TOTAL, EXPENDITURES			18,120,475.00	18,120,475.00	5,023,696.21	18,175,282.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	877,373.25
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1,249,437.23
Total, Restricted Balance		<u>2,126,810.48</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,896,380.00	1,896,380.00	0.00	1,896,380.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	26,181.00	1,000.00	0.00	0.0%
5) TOTAL REVENUES			1,897,380.00	1,897,380.00	26,181.00	1,897,380.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	53,790.20	110,295.00	(110,295.00)	New
5) Services and Other Operating Expenditures		5000-5999	1,000,001.00	1,000,001.00	692,817.89	2,014,689.00	(1,014,688.00)	-101.5%
6) Capital Outlay		6000-6999	14,095,790.00	14,095,790.00	7,149,410.72	30,665,095.00	(16,569,305.00)	-117.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	121,380.00	121,380.00	50,575.00	121,380.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			15,217,171.00	15,217,171.00	7,946,593.81	32,911,459.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,319,791.00)	(13,319,791.00)	(7,920,412.81)	(31,014,079.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000,000.00	10,000,000.00	0.00	10,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,319,791.00)	(3,319,791.00)	(7,920,412.81)	(21,014,079.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,014,078.79	21,014,078.79		21,014,078.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,014,078.79	21,014,078.79		21,014,078.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,014,078.79	21,014,078.79		21,014,078.79		
2) Ending Balance, June 30 (E + F1e)			17,694,287.79	17,694,287.79		(0.21)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,694,287.79	17,694,287.79		(0.21)		
Deferred Maintenance	0000	9780	17,694,287.79					
Deferred Maintenance	0000	9780		17,694,287.79				
Deferred Maintenance	0000	9780				(0.21)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,896,380.00	1,896,380.00	0.00	1,896,380.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,896,380.00	1,896,380.00	0.00	1,896,380.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	26,181.00	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	26,181.00	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,897,380.00	1,897,380.00	26,181.00	1,897,380.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	16,002.75	45,758.00	(45,758.00)	New
Noncapitalized Equipment		4400	0.00	0.00	37,787.45	64,537.00	(64,537.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	53,790.20	110,295.00	(110,295.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000,000.00	1,000,000.00	670,061.64	1,788,109.00	(788,109.00)	-78.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	90.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1.00	1.00	22,666.25	226,580.00	(226,579.00)	#####
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000,001.00	1,000,001.00	692,817.89	2,014,689.00	(1,014,688.00)	-101.5%
CAPITAL OUTLAY								
Land Improvements		6170	253,460.00	253,460.00	2,602,928.48	7,555,117.00	(7,301,657.00)	-2880.8%
Buildings and Improvements of Buildings		6200	13,842,330.00	13,842,330.00	4,527,292.80	23,081,013.00	(9,238,683.00)	-66.7%
Equipment		6400	0.00	0.00	19,189.44	28,965.00	(28,965.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,095,790.00	14,095,790.00	7,149,410.72	30,665,095.00	(16,569,305.00)	-117.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	21,368.00	21,368.00	9,385.63	21,368.00	0.00	0.0%
Other Debt Service - Principal		7439	100,012.00	100,012.00	41,189.17	100,012.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			121,380.00	121,380.00	50,575.00	121,380.00	0.00	0.0%
TOTAL, EXPENDITURES			15,217,171.00	15,217,171.00	7,946,593.81	32,911,459.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,000,000.00	10,000,000.00	0.00	10,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,789.00	7,300.00	7,300.00	New
5) TOTAL REVENUES			0.00	0.00	1,789.00	7,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,789.00	7,300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,789.00	7,300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,459,465.90	1,459,465.90		1,459,465.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,459,465.90	1,459,465.90		1,459,465.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,459,465.90	1,459,465.90		1,459,465.90		
2) Ending Balance, June 30 (E + F1e)			1,459,465.90	1,459,465.90		1,466,765.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,459,465.90	1,459,465.90		1,466,765.90		
OPEB Liability	0000	9780	1,459,465.90					
OPEB Liability	0000	9780		1,459,465.90				
OPEB Liability	0000	9780				1,466,765.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	1,789.00	7,300.00	7,300.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,789.00	7,300.00	7,300.00	New
TOTAL, REVENUES			0.00	0.00	1,789.00	7,300.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	154,512.00	154,512.00	64,957.49	138,367.00	(16,145.00)	-10.4%
5) TOTAL, REVENUES			154,512.00	154,512.00	64,957.49	138,367.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,250.00	33,250.00	17,146.43	42,969.00	(9,719.00)	-29.2%
6) Capital Outlay		6000-6999	378,012.00	378,012.00	308,310.48	403,964.00	(25,952.00)	-6.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,822,625.00	3,822,625.00	21,795,830.31	25,478,903.00	(21,656,278.00)	-566.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,233,887.00	4,233,887.00	22,121,287.22	25,925,836.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,079,375.00)	(4,079,375.00)	(22,056,329.73)	(25,787,469.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	300,000.00	300,000.00	300,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,779,375.00)	(3,779,375.00)	(21,756,329.73)	(25,487,469.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,458,203.64	32,458,203.64		32,458,203.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,458,203.64	32,458,203.64		32,458,203.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,458,203.64	32,458,203.64		32,458,203.64		
2) Ending Balance, June 30 (E + F1e)			28,678,828.64	28,678,828.64		6,970,734.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	28,590,991.34	28,590,991.34		6,918,313.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	87,837.30	87,837.30		52,421.30		
Future Projects	0000	9780	87,837.30					
Future Projects	0000	9780		87,837.30				
Future Projects	0000	9780				52,421.30		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	88,012.00	88,012.00	25,757.04	88,012.00	0.00	0.0%
Interest		8660	66,500.00	66,500.00	36,951.00	50,100.00	(16,400.00)	-24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,249.45	255.00	255.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			154,512.00	154,512.00	64,957.49	138,367.00	(16,145.00)	-10.4%
TOTAL, REVENUES			154,512.00	154,512.00	64,957.49	138,367.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,250.00	33,250.00	17,146.43	42,969.00	(9,719.00)	-29.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,250.00	33,250.00	17,146.43	42,969.00	(9,719.00)	-29.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	23,100.00	(23,100.00)	New
Buildings and Improvements of Buildings		6200	378,012.00	378,012.00	308,310.48	367,246.00	10,766.00	2.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	13,618.00	(13,618.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			378,012.00	378,012.00	308,310.48	403,964.00	(25,952.00)	-6.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	3,822,625.00	3,822,625.00	139,552.50	3,822,625.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	21,656,277.81	21,656,278.00	(21,656,278.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,822,625.00	3,822,625.00	21,795,830.31	25,478,903.00	(21,656,278.00)	-566.5%
TOTAL, EXPENDITURES			4,233,887.00	4,233,887.00	22,121,287.22	25,925,836.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			300,000.00	300,000.00	300,000.00	300,000.00		

Resource	Description	2016/17
		Projected Year Totals
9010	Other Restricted Local	6,918,313.34
Total, Restricted Balance		6,918,313.34

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600,000.00	600,000.00	574,230.45	917,500.00	317,500.00	52.9%
5) TOTAL, REVENUES			600,000.00	600,000.00	574,230.45	917,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	557,645.00	557,645.00	9,521.39	604,096.00	(46,451.00)	-8.3%
6) Capital Outlay		6000-6999	2,142,355.00	2,142,355.00	6,246.39	3,817,479.00	(1,675,124.00)	-78.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,700,000.00	2,700,000.00	15,767.78	4,421,575.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,100,000.00)	(2,100,000.00)	558,462.67	(3,504,075.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,100,000.00)	(2,100,000.00)	558,462.67	(3,504,075.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,504,074.98	3,504,074.98		3,504,074.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,504,074.98	3,504,074.98		3,504,074.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,504,074.98	3,504,074.98		3,504,074.98		
2) Ending Balance, June 30 (E + F1e)			1,404,074.98	1,404,074.98		(0.02)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,404,074.98	1,404,074.98		(0.02)		
Future Projects	0000	9780	1,404,074.98					
Future Projects	0000	9780		1,404,074.98				
Future Projects	0000	9780				(0.02)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,422.00	17,500.00	17,500.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	400,000.00	400,000.00	569,808.45	700,000.00	300,000.00	75.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	600,000.00	574,230.45	917,500.00	317,500.00	52.9%
TOTAL, REVENUES			600,000.00	600,000.00	574,230.45	917,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	557,645.00	557,645.00	9,521.39	604,096.00	(46,451.00)	-8.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			557,645.00	557,645.00	9,521.39	604,096.00	(46,451.00)	-8.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	100,000.00	(100,000.00)	New
Buildings and Improvements of Buildings		6200	2,142,355.00	2,142,355.00	6,246.39	3,717,479.00	(1,575,124.00)	-73.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,142,355.00	2,142,355.00	6,246.39	3,817,479.00	(1,675,124.00)	-78.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,700,000.00	2,700,000.00	15,767.78	4,421,575.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	4,112.00	10,000.00	10,000.00	New
5) TOTAL, REVENUES			0.00	0.00	4,112.00	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,947,831.00	2,947,831.00	8,000.00	3,320,064.00	(372,233.00)	-12.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,947,831.00	2,947,831.00	8,000.00	3,320,064.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,947,831.00)	(2,947,831.00)	(3,888.00)	(3,310,064.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,947,831.00)	(2,947,831.00)	(3,888.00)	(3,310,064.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,310,063.90	3,310,063.90		3,310,063.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,310,063.90	3,310,063.90		3,310,063.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,310,063.90	3,310,063.90		3,310,063.90		
2) Ending Balance, June 30 (E + F1e)			362,232.90	362,232.90		(0.10)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	362,232.90	362,232.90		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.10)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,112.00	10,000.00	10,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4,112.00	10,000.00	10,000.00	New
TOTAL, REVENUES			0.00	0.00	4,112.00	10,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,947,831.00	2,947,831.00	8,000.00	3,320,064.00	(372,233.00)	-12.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,947,831.00	2,947,831.00	8,000.00	3,320,064.00	(372,233.00)	-12.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,947,831.00	2,947,831.00	8,000.00	3,320,064.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,780,686.00	1,780,686.00	1,780,686.00	1,780,686.00	0.00	0.0%
4) Other Local Revenue		8600-8799	309,648.00	309,648.00	87,536.43	745,707.00	436,059.00	140.8%
5) TOTAL, REVENUES			2,090,334.00	2,090,334.00	1,868,222.43	2,526,393.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	8,056.00	8,056.00	(8,056.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	670.48	671.00	(671.00)	New
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	225,158.00	225,158.00	750.00	346,982.00	(121,824.00)	-54.1%
6) Capital Outlay		6000-6999	5,003,890.00	5,003,890.00	1,907,584.24	7,983,549.00	(2,979,659.00)	-59.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,229,048.00	5,229,048.00	1,917,060.72	8,339,258.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,138,714.00)	(3,138,714.00)	(48,838.29)	(5,812,865.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,891,583.00	5,891,583.00	0.00	5,319,826.00	(571,757.00)	-9.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,891,583.00	5,891,583.00	0.00	5,319,826.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,752,869.00	2,752,869.00	(48,838.29)	(493,039.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,006,413.95	24,006,413.95		24,006,413.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,006,413.95	24,006,413.95		24,006,413.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,006,413.95	24,006,413.95		24,006,413.95		
2) Ending Balance, June 30 (E + F1e)			26,759,282.95	26,759,282.95		23,513,374.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	11,006,985.03	11,006,985.03		10,393,549.03		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,752,297.92	15,752,297.92		13,119,825.92		
Future Projects	0000	9780	15,752,297.92					
Future Projects	0000	9780		15,752,297.92				
Future Projects	0000	9780				13,119,825.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,780,686.00	1,780,686.00	1,780,686.00	1,780,686.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,780,686.00	1,780,686.00	1,780,686.00	1,780,686.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	7,638.00	7,638.00	3,182.70	7,638.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	16,973.20	270,000.00	20,000.00	8.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,010.00	2,010.00	17,380.53	2,010.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	50,000.00	50,000.00	50,000.00	466,059.00	416,059.00	832.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			309,648.00	309,648.00	87,536.43	745,707.00	436,059.00	140.8%
TOTAL, REVENUES			2,090,334.00	2,090,334.00	1,868,222.43	2,526,393.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	8,056.00	8,056.00	(8,056.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	8,056.00	8,056.00	(8,056.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	500.60	501.00	(501.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	24.24	24.00	(24.00)	New
Unemployment Insurance		3501-3502	0.00	0.00	4.03	4.00	(4.00)	New
Workers' Compensation		3601-3602	0.00	0.00	141.61	142.00	(142.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	670.48	671.00	(671.00)	New
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	194,378.00	194,378.00	0.00	194,378.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,780.00	30,780.00	750.00	152,604.00	(121,824.00)	-395.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,158.00	225,158.00	750.00	346,982.00	(121,824.00)	-54.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1.00	1.00	885,305.00	528,519.00	(528,518.00)	#####
Buildings and improvements of Buildings		6200	5,003,889.00	5,003,889.00	1,022,279.24	7,455,030.00	(2,451,141.00)	-49.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,003,890.00	5,003,890.00	1,907,584.24	7,983,549.00	(2,979,659.00)	-59.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,229,048.00	5,229,048.00	1,917,060.72	8,339,258.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,891,583.00	5,891,583.00	0.00	5,319,826.00	(571,757.00)	-9.7%
(a) TOTAL, INTERFUND TRANSFERS IN			5,891,583.00	5,891,583.00	0.00	5,319,826.00	(571,757.00)	-9.7%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,891,583.00	5,891,583.00	0.00	5,319,826.00		

Resource	Description	2016/17 Projected Year Totals
6225	Emergency Repair Program, Williams Case	0.00
6230	California Clean Energy Jobs Act	223,201.41
9010	Other Restricted Local	10,170,347.62
Total, Restricted Balance		<u>10,393,549.03</u>

	Object	Beginning Balances (Ref: Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH	October		55,640,817.00	51,290,826.00	32,224,047.00	41,974,079.00	39,531,861.00	25,442,067.00	35,831,958.00	49,191,017.00				
B. RECEIPTS														
LCFF/Revenue Limit Sources	8010-8019		9,631,939.00	9,631,939.00	28,050,334.00	17,337,488.00	15,841,707.00	28,090,811.00	15,841,707.00	15,841,707.00				
Principal Apportionment	8020-8079			6,428.00	18,322.00	3,695.00		580,514.00	20,311,919.00	2,000.00				
Property Taxes	8080-8099			26.00	(1,016,285.00)	(450,710.00)	(393,302.00)	(2,349,786.00)	(390,278.00)	375,324.00				
Miscellaneous Funds	8100-8299		469,427.00	3,916,593.00	(3,115,858.00)	48,683.00		5,028,220.00	484,934.00	2,478,282.00				
Federal Revenue	8300-8599		2,468,342.00	993,307.00	(427,789.00)	1,593,195.00	942,340.00	5,333,967.00	3,687,015.00	180,366.00				
Other State Revenue	8600-8799		536,479.00	959,205.00	968,378.00	2,085,702.00	68,976.00	9,773.00	74,599.00	992,797.00				
Other Local Revenue	8910-8929													
Interfund Transfers In	8930-8979													
All Other Financing Sources														
TOTAL RECEIPTS			13,106,187.00	15,507,496.00	24,477,102.00	20,618,053.00	16,459,721.00	36,693,499.00	40,009,896.00	19,888,458.00				
C. DISBURSEMENTS														
Certified Salaries	1000-1999		1,090,407.00	11,489,038.00	12,307,462.00	11,424,785.00	12,127,265.00	12,368,637.00	11,663,997.00	11,890,862.00				
Classified Salaries	2000-2999		2,201,680.00	4,014,539.00	3,860,722.00	3,914,181.00	3,845,629.00	4,056,721.00	3,906,918.00	3,783,115.00				
Employee Benefits	3000-3999		1,114,825.00	4,453,396.00	4,656,766.00	4,427,072.00	4,550,272.00	4,788,393.00	4,618,578.00	4,634,406.00				
Books and Supplies	4000-4999		414,351.00	1,679,346.00	2,033,859.00	1,041,742.00	1,949,783.00	2,114,346.00	2,211,240.00	2,544,003.00				
Services	5000-5999		2,507,048.00	2,104,462.00	2,069,759.00	3,072,872.00	2,841,616.00	2,272,572.00	3,250,553.00	5,180,558.00				
Capital Outlay	6000-6599			153,043.00	67,043.00	40,691.00	42,222.00	68,850.00	856,823.00	136,245.00				
Other Outgo	7000-7499		49,972.00	558,522.00	29,569.00	(53,442.00)	38,250.00	634,089.00	142,728.00	4,443.00				
Interfund Transfers Out	7600-7629													
All Other Financing Uses	7630-7699													
TOTAL DISBURSEMENTS			7,378,283.00	24,452,346.00	25,025,180.00	23,867,901.00	25,395,037.00	26,303,608.00	26,650,837.00	43,493,458.00				
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
Cash Not In Treasury	9111-9199	962,157.00												
Accounts Receivable	9200-9299	12,336,513.00	57,219.00	1,665,681.00	11,161,969.00	(192,115.00)	(356,241.00)							
Due From Other Funds	9310	2,297,623.00	2,297,623.00											
Stores	9320	714,145.00												
Prepaid Expenditures	9330													
Other Current Assets	9340	13,280.00												
Deferred Outflows of Resources	9490													
SUBTOTAL		16,323,718.00	2,354,842.00	1,665,681.00	11,161,969.00	(192,115.00)	(356,241.00)	0.00	0.00	0.00				
Liabilities and Deferred Inflows														
Accounts Payable	9500-9599	18,642,041.00	3,630,957.00	10,348,733.00	863,859.00	(999,745.00)	4,798,237.00							
Due To Other Funds	9610	8,801,780.00	8,801,780.00											
Current Loans	9640													
Unearned Revenues	9650	1,438,877.00		1,438,877.00										
Deferred Inflows of Resources	9690													
SUBTOTAL		28,882,668.00	12,432,737.00	11,787,610.00	863,859.00	(999,745.00)	4,798,237.00	0.00	0.00	0.00				
Nonoperating														
Suspense Clearing	9910													
TOTAL BALANCE SHEET ITEMS		(12,558,980.00)	(10,077,895.00)	(10,121,929.00)	10,298,110.00	807,630.00	(5,154,478.00)	0.00	0.00	0.00				
E. NET INCREASE/DECREASE (B - C + D)			(4,349,991.00)	(19,066,779.00)	9,750,032.00	(2,442,218.00)	(14,089,794.00)	10,389,891.00	13,359,059.00	(23,625,000.00)				
F. ENDING CASH (A + E)			51,290,826.00	32,224,047.00	41,974,079.00	39,531,861.00	25,442,067.00	35,831,958.00	49,191,017.00	25,566,017.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		25,566,017.00	27,120,569.00	12,140,097.00	16,967,436.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	28,090,811.00	15,841,707.00	15,841,707.00	22,376,909.00	4,791,959.00		227,210,725.00	227,210,725.00
Property Taxes	8020-8079	1,937.00	(24,985.00)	14,268,947.00	1,353,223.00			36,520,000.00	36,520,000.00
Miscellaneous Funds	8080-8099	(960,733.00)	(509,898.00)	(504,608.00)	(1,716,154.00)			(7,916,404.00)	(7,916,404.00)
Federal Revenue	8100-8299	108,429.00	226,833.00	2,812,464.00	7,787,375.00	2,800,000.00	6,500,000.00	29,545,362.00	29,545,362.00
Other State Revenue	8300-8599	757,212.00	1,983,017.00	77,361.00	10,313,648.00	800,000.00		28,701,981.00	28,701,981.00
Other Local Revenue	8600-8799	587,693.00	993,808.00	1,250,507.00	4,790,760.00	375,000.00		13,693,677.00	13,693,677.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		28,585,349.00	18,510,482.00	33,746,378.00	44,905,761.00	8,766,959.00	6,500,000.00	327,755,341.00	327,755,341.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,861,447.00	12,073,746.00	12,112,938.00	11,182,689.00	2,000,000.00	3,000,000.00	136,593,273.00	136,593,273.00
Classified Salaries	2000-2999	4,011,993.00	3,939,703.00	4,080,037.00	4,711,931.00	300,000.00	400,000.00	47,027,169.00	47,027,169.00
Employee Benefits	3000-3999	4,750,756.00	4,780,774.00	4,906,469.00	15,383,064.00	400,000.00	450,000.00	63,914,771.00	63,914,771.00
Books and Supplies	4000-4999	2,704,953.00	8,569,537.00	2,730,369.00	772,222.00	4,000,000.00	4,000,000.00	36,765,751.00	36,765,751.00
Services	5000-5999	3,209,595.00	4,123,733.00	4,188,096.00	5,041,417.00	10,300,000.00	5,000,000.00	55,162,281.00	55,162,281.00
Capital Outlay	6000-6599	445,560.00	53,742.00	162,147.00	1,068,147.00			3,094,513.00	3,094,513.00
Other Outgo	7000-7499	46,493.00	(50,281.00)	738,983.00	(83,260.00)			2,056,066.00	2,056,066.00
Interfund Transfers Out	7600-7629							15,319,826.00	15,319,826.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		27,030,797.00	33,490,954.00	28,919,039.00	38,076,210.00	17,000,000.00	12,850,000.00	359,933,650.00	359,933,650.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							12,336,513.00	12,336,513.00
Due From Other Funds	9310							2,297,623.00	2,297,623.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	14,634,136.00	14,634,136.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							18,642,041.00	18,642,041.00
Due To Other Funds	9610							8,801,780.00	8,801,780.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							1,438,877.00	1,438,877.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	28,882,698.00	28,882,698.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS									
E. NET INCREASE/DECREASE (B - C + D)		1,554,552.00	(14,980,472.00)	4,827,339.00	6,829,551.00	(8,233,041.00)	0.00	(14,248,562.00)	(14,248,562.00)
F. ENDING CASH (A + E)		27,120,569.00	12,140,097.00	16,967,436.00	23,796,987.00			(46,426,871.00)	(46,426,871.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,213,946.00	9,213,946.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,745.00	22,745.00	22,766.00	22,766.00	21.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,745.00	22,745.00	22,766.00	22,766.00	21.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	99.00	99.00	95.00	95.00	(4.00)	-4%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	99.00	99.00	95.00	95.00	(4.00)	-4%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,844.00	22,844.00	22,861.00	22,861.00	17.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	2,015.00	2,015.00	2,033.00	2,033.00	18.00	1%
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)	2,015.00	2,015.00	2,033.00	2,033.00	18.00	1%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,015.00	2,015.00	2,033.00	2,033.00	18.00	1%

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

**2016/2017
FIRST INTERIM BUDGET
MULTIYEAR PROJECTION ASSUMPTIONS
FOR 2017/2018 AND 2018/2019**

GENERAL FUND – UNRESTRICTED

REVENUE ASSUMPTIONS

For the 2017/18 projection year, the Local Control Funding Formula (LCFF) includes a 1.11% COLA, 19.30% GAP funding and no change to ADA (Average Daily Attendance). The projection for 2018/2019 includes a 2.42% COLA, 34.25% GAP funding and no change to ADA. The unduplicated percentage for both years are:

- Twin Rivers – 86.37%
- Creative Connections Arts Academy – 66.62%
- Smythe Academy of Arts and Sciences – 90.98%
- Westside Preparatory Charter – 73.96%

Federal Revenues remain unchanged in the projection years.

Other State Revenues includes Lottery and the Mandate Block Grant (MBG). A reduction of \$5.3 million is applied for the one-time Mandated Cost funds received in 2016/2017 (funds received in addition to the MBG).

Other Local Revenues includes a reduction of \$151 thousand in 2017/2018 and an additional reduction of another \$151 thousand in 2018/2019 to the Regional Occupational Program funding from SCOE. The funding from SCOE will continue to decrease until it is zero; anticipated for the year 2020/2021. The next largest revenue source is the MOUs with Heritage Peak and Gateway Community Charters for administrative and other support services from Twin Rivers.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.01% for step/column in both projection years. There is no salary schedule increase for either projection year.

Classified Salaries increase by 2.00% for step in both projection years. There is no salary schedule increase for either projection year.

Except for increases to CalSTRS and CalPERS, all other statutory benefit rates are unchanged in both projection years. CalSTRS statutory rate increases started in 2014/2015 and increases an additional 1.85% each year until 2020/2021; 19.10% employer contribution in 2020/2021. CalPERS estimated increases vary year to year with a final estimate of 20.40% for 2020/2021 (1.612% increase in 2017/2018 and 1.60% increase in 2018/19). CalSTRS and CalPERS increase costs in 2018/19 over 2014/2015 is estimated to be \$9.8 million. Benefit amounts are adjusted for the changes in salaries as indicated above.

In 2017/2018 Books and Supplies include an on-going \$10 million reduction for prior year carryovers. Services and Other Operating reflect a decrease in 2017/2018 for the elimination of prior year carryovers of \$6.4 million, decrease of \$6.8 million for one-time prior year proposed negotiation costs, and a decrease of \$1.3 million of additional on-time reductions. The 2018/2019 budget for Services and Other Operating includes an increase of \$1.3 million for the one-time decrease in the prior year.

Capital Outlay remains unchanged in the projection years.

Other Outgo expenditures decrease in 2018/2019 for three capital leases that end June 30, 2018.

Direct Support/Indirect Cost's remain unchanged in the projection years.

Transfers Out decrease by \$5.3 million in 2017/2018 to eliminate the one-time mandated cost funds transferred into Fund 40 for facility projects.

ENDING FUND BALANCE

The 2017/2018 multiyear projection reflects deficit spending of \$1.2 million. We have enough of an ending fund balance to cover the deficit spending and our required 3% State reserve for economic uncertainties. For 2018/2019 we are deficit spending \$407 thousand and fall short by \$450 thousand of the 3% State reserve. In both of the projection years, we do not meet our Board Policy intent to maintain a minimum reserve for economic uncertainties equal to at least one month of general fund payroll expenditures (\$15 million), or 6% of general fund expenditures and other financing uses.

November 2016, the District refunded bonds and issued new bonds which allowed for a prepayment of \$48.6 million of the 2007 Certificate of Participation (COP) debt. The use of bond funds and the one-time District funds (\$15 million) towards prepayment of debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2020/2021. Thereafter, debt interest payments of \$1.5 million will start in 2021/2022 from the General Fund; \$5.3 million in 2036/2037 and \$10.5 million each of the last 4 years of the COP debt.

We will continue to monitor, analyze and evaluate the budget assumptions and projections to achieve the \$15 million reserve for economic uncertainties. Conservative GAP funding %s have been used and it is very likely that we will receive higher LCFF funds.

The ending fund balances are categorized by the GASB 54 requirements.

2017/2018:

Nonspendable - \$255,000

Restricted - \$0

Assigned - \$0

Economic Uncertainties - \$9,590,723

Unassigned - \$0

2018/2019:

Nonspendable - \$255,000

Restricted - \$0

Assigned - \$0

Economic Uncertainties - \$9,183,796

Unassigned - \$0

GENERAL FUND – RESTRICTED

REVENUE ASSUMPTIONS

In 2017/2018 Federal Revenues reflect an \$8.5 million reduction for one-time 2016/2017 deferred revenue.

Other State Revenues reflect a \$1.9 million reduction for one-time 2016/2017 deferred revenue.

Other Local Revenues remain unchanged in the projection years.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.01% for step/column in both projection years. There is no salary schedule increase included in the projection years.

Classified Salaries increase by 2.00% for step in both projection years. There is no salary schedule increase for either projection year.

Except for increases to CalSTRS and CalPERS, all other statutory benefit rates are unchanged in both projection years. CalSTRS and CalPERS increase costs in 2018/19 over 2014/2015 is estimated to be \$2.3 million. Benefit amounts are adjusted for the changes in salaries as indicated above.

Books and Supplies decrease in both projection years. 2017/2018 reflects a decrease to eliminate one-time expenditures in 2016/2017, which utilize a carryover balance and also a decrease to balance the restricted programs. 2017/2018 reflects a decrease to balance the programs due to step and column and retirement benefit increases.

Services decrease in both projection years. 2017/2018 reflects a decrease to eliminate one-time expenditures in 2016/2017, which utilize a carryover balance and also a decrease to balance the restricted programs. 2017/2018 reflects a decrease to balance the programs due to step and column and retirement benefit increases.

Capital Outlay remains unchanged in the projection years.

ENDING FUND BALANCE

The multiyear projections reflect a balanced budget for the restricted programs.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	255,814,321.00	1.01%	258,401,344.00	2.28%	264,302,479.00
2. Federal Revenues	8100-8299	29,545,362.00	-28.77%	21,044,627.00	0.00%	21,044,627.00
3. Other State Revenues	8300-8599	28,701,981.00	-25.08%	21,503,863.00	0.00%	21,503,863.00
4. Other Local Revenues	8600-8799	13,693,677.00	-1.10%	13,542,677.00	-1.11%	13,391,677.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		327,755,341.00	-4.05%	314,492,511.00	1.83%	320,242,646.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				136,593,273.00		137,932,464.00
b. Step & Column Adjustment				1,339,191.00		1,352,717.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	136,593,273.00	0.98%	137,932,464.00	0.98%	139,285,181.00
2. Classified Salaries						
a. Base Salaries				47,027,169.00		47,957,713.00
b. Step & Column Adjustment				930,544.00		949,155.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,027,169.00	1.98%	47,957,713.00	1.98%	48,906,868.00
3. Employee Benefits	3000-3999	63,914,771.00	5.23%	67,260,117.00	4.98%	70,611,950.00
4. Books and Supplies	4000-4999	36,765,751.00	-52.09%	17,614,751.00	-2.60%	17,157,516.00
5. Services and Other Operating Expenditures	5000-5999	55,162,281.00	-45.91%	29,834,711.39	1.62%	30,316,712.00
6. Capital Outlay	6000-6999	3,094,513.00	0.00%	3,094,513.00	0.00%	3,094,513.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,486,254.00	0.00%	3,486,254.00	-22.35%	2,707,021.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,430,188.00)	0.00%	(1,430,188.00)	0.00%	(1,430,188.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	15,319,826.00	-34.73%	10,000,000.00	0.00%	10,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		359,933,650.00	-12.28%	315,750,335.39	1.55%	320,649,573.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(32,178,309.00)		(1,257,824.39)		(406,927.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,281,856.65		11,103,547.65		9,845,723.26
2. Ending Fund Balance (Sum lines C and D1)		11,103,547.65		9,845,723.26		9,438,796.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	255,000.00		255,000.00		255,000.00
b. Restricted	9740	42,203.42		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,806,344.26		9,590,723.26		9,183,796.26
2. Unassigned/Unappropriated	9790	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,103,547.65		9,845,723.26		9,438,796.26

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,806,344.26		9,590,723.26		9,183,796.26
c. Unassigned/Unappropriated	9790	2.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.03)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,806,344.23		9,590,723.26		9,183,796.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.04%		2.86%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)		22,766.00		22,766.00		22,766.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		359,933,650.00		315,750,335.39		320,649,573.00
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)		359,933,650.00		315,750,335.39		320,649,573.00
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)		10,798,009.50		9,472,510.06		9,619,487.19
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)		10,798,009.50		9,472,510.06		9,619,487.19
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	255,814,321.00	1.01%	258,401,344.00	2.28%	264,302,479.00
2. Federal Revenues	8100-8299	46,772.00	0.00%	46,772.00	0.00%	46,772.00
3. Other State Revenues	8300-8599	9,818,861.00	-54.18%	4,499,035.00	0.00%	4,499,035.00
4. Other Local Revenues	8600-8799	3,336,811.00	-4.53%	3,185,811.00	-4.74%	3,034,811.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(32,203,745.00)	0.00%	(32,203,745.00)	0.00%	(32,203,745.00)
6. Total (Sum lines A1 thru A5c)		236,813,020.00	-1.22%	233,929,217.00	2.46%	239,679,352.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				108,383,689.00		109,437,964.00
b. Step & Column Adjustment				1,054,275.00		1,064,923.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	108,383,689.00	0.97%	109,437,964.00	0.97%	110,502,887.00
2. Classified Salaries						
a. Base Salaries				35,316,991.00		36,013,331.00
b. Step & Column Adjustment				696,340.00		710,267.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,316,991.00	1.97%	36,013,331.00	1.97%	36,723,598.00
3. Employee Benefits	3000-3999	42,302,559.00	6.17%	44,912,102.00	5.82%	47,526,584.00
4. Books and Supplies	4000-4999	22,579,358.00	-44.96%	12,428,358.00	-1.21%	12,277,358.00
5. Services and Other Operating Expenditures	5000-5999	36,487,814.00	-39.67%	22,013,590.00	6.73%	23,495,590.00
6. Capital Outlay	6000-6999	2,397,594.00	0.00%	2,397,594.00	0.00%	2,397,594.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,319,116.00	0.00%	2,319,116.00	-33.60%	1,539,883.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,377,215.00)	0.00%	(4,377,215.00)	0.00%	(4,377,215.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	15,319,826.00	-34.73%	10,000,000.00	0.00%	10,000,000.00
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)		260,729,732.00	-9.81%	235,144,840.00	2.10%	240,086,279.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(23,916,712.00)		(1,215,623.00)		(406,927.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,978,058.26		11,061,346.26		9,845,723.26
2. Ending Fund Balance (Sum lines C and D1)		11,061,346.26		9,845,723.26		9,438,796.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	255,000.00		255,000.00		255,000.00
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	10,806,344.26		9,590,723.26		9,183,796.26
2. Unassigned/Unappropriated	9790	2.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,061,346.26		9,845,723.26		9,438,796.26

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,806,344.26		9,590,723.26		9,183,796.26
c. Unassigned/Unappropriated	9790	2.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		10,806,346.26		9,590,723.26		9,183,796.26
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.						
See assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	29,498,590.00	-28.82%	20,997,855.00	0.00%	20,997,855.00
3. Other State Revenues	8300-8599	18,883,120.00	-9.95%	17,004,828.00	0.00%	17,004,828.00
4. Other Local Revenues	8600-8799	10,356,866.00	0.00%	10,356,866.00	0.00%	10,356,866.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	32,203,745.00	0.00%	32,203,745.00	0.00%	32,203,745.00
6. Total (Sum lines A1 thru A5c)		90,942,321.00	-11.41%	80,563,294.00	0.00%	80,563,294.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,209,584.00		28,494,500.00
b. Step & Column Adjustment				284,916.00		287,794.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,209,584.00	1.01%	28,494,500.00	1.01%	28,782,294.00
2. Classified Salaries						
a. Base Salaries				11,710,178.00		11,944,382.00
b. Step & Column Adjustment				234,204.00		238,888.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,710,178.00	2.00%	11,944,382.00	2.00%	12,183,270.00
3. Employee Benefits	3000-3999	21,612,212.00	3.40%	22,348,015.00	3.30%	23,085,366.00
4. Books and Supplies	4000-4999	14,186,393.00	-63.44%	5,186,393.00	-5.90%	4,880,158.00
5. Services and Other Operating Expenditures	5000-5999	18,674,467.00	-58.12%	7,821,121.39	-12.79%	6,821,122.00
6. Capital Outlay	6000-6999	696,919.00	0.00%	696,919.00	0.00%	696,919.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,167,138.00	0.00%	1,167,138.00	0.00%	1,167,138.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,947,027.00	0.00%	2,947,027.00	0.00%	2,947,027.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		99,203,918.00	-18.75%	80,605,495.39	-0.05%	80,563,294.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,261,597.00)		(42,201.39)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,303,798.39		42,201.39		0.00
2. Ending Fund Balance (Sum lines C and D1)		42,201.39		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	42,203.42		0.00		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.03)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		42,201.39		0.00		0.00

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

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	643,915.00	0.00%	643,915.00	0.00%	643,915.00
3. Other State Revenues	8300-8599	2,699,307.00	0.00%	2,699,307.00	0.00%	2,699,307.00
4. Other Local Revenues	8600-8799	3,010.00	0.00%	3,010.00	0.00%	3,010.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	
6. Total (Sum lines A1 thru A5c)		3,346,232.00	0.00%	3,346,232.00	0.00%	3,346,232.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	921,512.00	1.50%	935,335.00	1.50%	949,365.00
2. Classified Salaries	2000-2999	617,951.00	1.50%	627,220.00	1.50%	636,628.00
3. Employee Benefits	3000-3999	573,504.00	3.30%	592,429.00	3.30%	611,980.00
4. Books and Supplies	4000-4999	297,546.00	0.00%	297,546.00	0.00%	297,546.00
5. Services and Other Operating Expenditures	5000-5999	465,854.00	220.22%	1,491,746.00	-70.28%	443,325.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	178,355.00	45.57%	259,631.00	-25.79%	192,669.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		3,354,722.00	34.26%	4,503,907.00	-23.81%	3,431,513.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,490.00)		(1,157,675.00)		(85,281.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,286,994.82		1,278,504.82		120,829.82
2. Ending Fund Balance (Sum lines C and D1)		1,278,504.82		120,829.82		35,548.82
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,043,480.18		120,829.82		35,548.82
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	235,024.64				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		1,278,504.82		120,829.82		35,548.82
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
<p>2017/18 - Federal, State and Other Local Revenue (fee based programs) remain unchanged in the projection years. A 1.5% step and column increase is budgeted in both certificated and classified salaries. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged in both projection years. STRS statutory rate increases started in 2014/15 and increase an additional 1.85% each year until 2020/21; 19.10% employer contribution in 2020/21. PERS estimated increases vary year to year with a final estimate of 20.40% for 2020/21 (1.6% increase in 2017/18 and another 1.6% increase in 2018/19). No COLA is budgeted. Services and Operations increase significantly to spend one-time program funds that will have to be returned to the State if they are not used. Indirect cost is projected at the 2016/17 rate of 6.66%. No other expenditure changes are projected. 2018/19 - Federal, State and Other Local Revenue (fee based programs) remain unchanged in the projection years. A 1.5% step and column increase is budgeted in both certificated and classified salaries. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged in both projection years. No COLA is budgeted. Indirect cost is projected at the 2016/17 rate of 6.66%. Services and Operations decrease significantly to eliminate the prior year one-time program expenditures. No other expenditure changes are projected.</p>						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,740,903.00	0.00%	1,740,903.00	0.00%	1,740,903.00
3. Other State Revenues	8300-8599	4,706,761.00	-12.86%	4,101,648.00	0.00%	4,101,648.00
4. Other Local Revenues	8600-8799	1,106,134.00	1.81%	1,126,134.00	0.00%	1,126,134.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	
6. Total (Sum lines A1 thru A5c)		7,553,798.00	-7.75%	6,968,685.00	0.00%	6,968,685.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	2,643,092.00	1.50%	2,682,738.00	1.50%	2,722,979.00
2. Classified Salaries	2000-2999	1,632,889.00	1.50%	1,657,382.00	1.50%	1,682,243.00
3. Employee Benefits	3000-3999	1,637,711.00	3.30%	1,691,775.00	3.30%	1,747,603.00
4. Books and Supplies	4000-4999	533,987.00	-56.66%	231,431.00	0.00%	231,431.00
5. Services and Other Operating Expenditures	5000-5999	704,616.00	-50.32%	350,059.00	0.00%	350,059.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	401,503.00	-3.12%	388,996.00	1.35%	394,261.00
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 E below)						
11. Total (Sum lines B1 thru B10)		7,553,798.00	-7.30%	7,002,381.00	1.80%	7,128,576.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		(33,696.00)		(159,891.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	298,951.47		298,951.47		265,255.47
2. Ending Fund Balance (Sum lines C and D1)		298,951.47		265,255.47		105,364.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	298,951.47		265,255.47		105,364.47
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				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		298,951.47		265,255.47		105,364.47
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2017/18 -Federal (Head Start) and State Revenues (CSPP and CCTR) remain unchanged. One-time State Revenues for the QRIS grant carryover funds are eliminated. Other Local Revenue (First Five and parent paid fees) increase slightly for updated 3-year First Five funding. Salary and benefits include a 1.5% step and column increase and no COLA is budgeted. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged in both projection years. STRS statutory rate increases started in 2014/15 and increase an additional 1.85% each year until 2020/21; 19.10% employer contribution in 2020/21. PERS estimated increases vary year to year with a final estimate of 20.40% for 2020/21 (1.6% increase in 2017/18 and another 1.6% increase in 2018/19). All other expenditures decrease due to the QRIS grant. 2018/19 - Federal (Head Start), State Revenues (CSPP and CCTR), and Other Local Revenue (First Five and parent paid fees) are unchanged. Salary and benefits include a 1.5% step and column increase and no COLA is budgeted. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged in both projection years. All other expenditures remain unchanged.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	15,802,000.00	1.01%	15,961,000.00	1.00%	16,120,610.00
3. Other State Revenues	8300-8599	1,116,760.00	1.10%	1,129,000.00	1.00%	1,140,250.00
4. Other Local Revenues	8600-8799	1,126,000.00	1.15%	1,139,000.00	1.05%	1,151,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		18,044,760.00	1.02%	18,229,000.00	1.00%	18,411,860.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	6,516,886.00	1.51%	6,615,000.00	1.50%	6,714,000.00
3. Employee Benefits	3000-3999	2,418,551.00	3.10%	2,493,526.00	3.10%	2,570,825.00
4. Books and Supplies	4000-4999	8,076,906.00	0.78%	8,140,000.00	0.61%	8,190,000.00
5. Services and Other Operating Expenditures	5000-5999	270,787.00	3.55%	280,400.00	3.60%	290,500.00
6. Capital Outlay	6000-6999	17,206.00	16.24%	20,000.00	-50.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,616.00	0.00%	24,616.00	0.00%	24,616.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	850,330.00	-0.04%	850,000.00	0.00%	850,000.00
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 E below)						
11. Total (Sum lines B1 thru B10)		18,175,282.00	1.37%	18,423,542.00	1.23%	18,649,941.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(130,522.00)		(194,542.00)		(238,081.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	2,519,326.48		2,388,804.48		2,194,262.48
2. Ending Fund Balance (Sum lines C and D1)		2,388,804.48		2,194,262.48		1,956,181.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	261,994.00		261,994.00		261,994.00
b. Restricted	9740	2,126,810.48		1,932,268.48		1,694,187.48
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				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		2,388,804.48		2,194,262.48		1,956,181.48
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
<p>2017/18 - Federal and State Revenues are projected to increase by about 1% in the breakfast, lunch and after school feeding programs. Other Local Revenue reflects a 1% increase in ala-carte sales from implementation of portable kiosks at the secondary schools. A step increase is budgeted for classified salaries. No COLA is budgeted. Except for the increase to PERS, Employee Benefit rates are unchanged in both projection years. PERS estimated increases vary year to year with a final estimate of 20.40% for 2020/21 (1.6% increase in 2017/18 and another 1.6% increase in 2018/19). The food budget is increased slightly to account for projected food needs from anticipated increased sales and costs. Indirect cost is projected at 4.92% until the projected year rates are updated from CDE. 2018/19 - Federal and State Revenues are projected to increase by about 1% in the breakfast, lunch and after school feeding programs. Other Local Revenue reflects a 1% increase in ala-carte sales. A step increase is budgeted for classified salaries. No COLA is budgeted. Except for the increase to PERS, Employee Benefit rates are unchanged in both projection years. The food budget is increased slightly to account for projected food needs from anticipated increased sales and costs. Capital Outlay is slightly decreased from the prior year. Indirect cost is projected at 4.92% until the projected year rates are updated from CDE.</p>						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,896,380.00	0.00%	1,896,380.00	0.00%	1,896,380.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	1,000.00	0.00%	1,000.00	0.00%	1,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
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%	0.00
6. Total (Sum lines A1 thru A5c)		11,897,380.00	0.00%	11,897,380.00	0.00%	11,897,380.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	110,295.00	-54.67%	50,000.00	0.00%	50,000.00
5. Services and Other Operating Expenditures	5000-5999	2,014,689.00	-52.85%	950,000.00	0.00%	950,000.00
6. Capital Outlay	6000-6999	30,665,095.00	-64.46%	10,897,379.79	0.00%	10,897,380.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	121,380.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		32,911,459.00	-63.85%	11,897,379.79	0.00%	11,897,380.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(21,014,079.00)		0.21		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	21,014,078.79		(0.21)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(0.21)		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	(0.21)				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		(0.21)		0.00		0.00
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2017/18 - No change to the transfer of LCFF revenue from the General Fund. All funds are budgeted to be spent. 2018/19 - No change from the prior year.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	7,300.00	0.00%	7,300.00	0.00%	7,300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,300.00	0.00%	7,300.00	0.00%	7,300.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		7,300.00		7,300.00		7,300.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,459,465.90		1,466,765.90		1,474,065.90
2. Ending Fund Balance (Sum lines C and D1)		1,466,765.90		1,474,065.90		1,481,365.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,466,765.90		1,474,065.90		1,481,365.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		1,466,765.90		1,474,065.90		1,481,365.90
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Only interest income is budgeted in the projection years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	138,367.00	-21.94%	108,012.00	0.00%	108,012.00
5. Other Financing Sources						
a. Transfers In	8900-8929	300,000.00	0.00%	300,000.00	0.00%	300,000.00
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%	0.00
6. Total (Sum lines A1 thru A5c)		438,367.00	-6.92%	408,012.00	0.00%	408,012.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	42,969.00	-65.09%	15,000.00	0.00%	15,000.00
6. Capital Outlay	6000-6999	403,964.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,478,903.00	-94.11%	1,500,000.00	0.00%	1,500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		25,925,836.00	-94.16%	1,515,000.00	0.00%	1,515,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(25,487,469.00)		(1,106,988.00)		(1,106,988.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	32,458,203.64		6,970,734.64		5,863,746.64
2. Ending Fund Balance (Sum lines C and D1)		6,970,734.64		5,863,746.64		4,756,758.64
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,918,313.34				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	52,421.30		5,863,746.64		4,756,758.64
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		6,970,734.64		5,863,746.64		4,756,758.64
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2017/18 - Other Local Revenues is reduced for interest income. Other Outgo is reduced to eliminate the one-time pay off of the 2003 COP and \$15 million prepayment of 2007 COP in the prior year. Debt payments and fees associated with the debt are the only expenditures budgeted. 2018/19 - No change except for that increase in annual debt payment.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	917,500.00	-45.45%	500,500.00	0.00%	500,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		917,500.00	-45.45%	500,500.00	0.00%	500,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	604,096.00	-95.86%	25,000.00	0.00%	25,000.00
6. Capital Outlay	6000-6999	3,817,479.00	-87.54%	475,500.00	0.00%	475,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		4,421,575.00	-88.68%	500,500.00	0.00%	500,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,504,075.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	3,504,074.98		(0.02)		(0.02)
2. Ending Fund Balance (Sum lines C and D1)		(0.02)		(0.02)		(0.02)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	(0.02)				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		(0.02)		(0.02)
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(0.02)		(0.02)		(0.02)
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2017/18 - Developer fees are budgeted at \$500,000 and interest income at \$500. 2018/19 - No changes from the prior year.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	10,000.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,000.00	-100.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	3,320,064.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		3,320,064.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,310,064.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	3,310,063.90		(0.10)		(0.10)
2. Ending Fund Balance (Sum lines C and D1)		(0.10)		(0.10)		(0.10)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
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				
2. Unassigned/Unappropriated	9790	(0.10)		(0.10)		(0.10)
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(0.10)		(0.10)		(0.10)
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
17/18 - The one-time State School Facilities program funding is eliminated.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,780,686.00	-100.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	745,707.00	-66.47%	250,000.00	-40.00%	150,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,319,826.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,846,219.00	-96.81%	250,000.00	-40.00%	150,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	8,056.00	-100.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	671.00	-100.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	346,982.00	-99.57%	1,500.00	0.00%	1,500.00
6. Capital Outlay	6000-6999	7,983,549.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	1,000,000.00	400.00%	5,000,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		8,339,258.00	-87.99%	1,001,500.00	399.40%	5,001,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(493,039.00)		(751,500.00)		(4,851,500.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	24,006,413.95		23,513,374.95		22,761,874.95
2. Ending Fund Balance (Sum lines C and D1)		23,513,374.95		22,761,874.95		17,910,374.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,393,549.03		10,000,000.00		5,000,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	13,119,825.92		12,761,874.95		12,910,374.95
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		23,513,374.95		22,761,874.95		17,910,374.95
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2017-18 The one-time State revenue for the Emergency Repair Program is eliminated. Other Local Revenue reflects projected interest income. The MOU projects within Other Local Revenue are eliminated. Other Financing Sources is eliminated; no transfers in for 2017/18. Only administrative fees for the QZABs and the pay off of 1 of the 3 QZABs is budgeted. 2018-19 Other Local Revenue reflects projected interest income. Only administrative fees for the QZABs and the pay off of 1 of the 2 remaining QZABs is budgeted. The last QZAB is due December 2020.						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	22,745.00	22,766.00		
Charter School	2,015.00	2,033.00		
Total ADA	24,760.00	24,799.00	0.2%	Met
1st Subsequent Year (2017-18)				
District Regular	22,745.00	22,766.00		
Charter School	2,015.00	2,033.00		
Total ADA	24,760.00	24,799.00	0.2%	Met
2nd Subsequent Year (2018-19)				
District Regular	22,745.00	22,766.00		
Charter School	2,015.00	2,033.00		
Total ADA	24,760.00	24,799.00	0.2%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	23,996	24,111		
Charter School	2,117	2,139		
Total Enrollment	26,113	26,250	0.5%	Met
1st Subsequent Year (2017-18)				
District Regular	23,996	24,111		
Charter School	2,117	2,139		
Total Enrollment	26,113	26,250	0.5%	Met
2nd Subsequent Year (2018-19)				
District Regular	23,996	24,111		
Charter School	2,117	2,139		
Total Enrollment	26,113	26,250	0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	25,061	26,458	94.7%
Second Prior Year (2014-15)			
District Regular	22,809	24,217	
Charter School	2,023	2,178	
Total ADA/Enrollment	24,832	26,395	94.1%
First Prior Year (2015-16)			
District Regular	22,744	23,997	
Charter School	2,010	2,099	
Total ADA/Enrollment	24,754	26,096	94.9%
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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	22,766	24,111		
Charter School	2,033	2,139		
Total ADA/Enrollment	24,799	26,250	94.5%	Met
1st Subsequent Year (2017-18)				
District Regular	22,766	24,111		
Charter School	2,033	2,139		
Total ADA/Enrollment	24,799	26,250	94.5%	Met
2nd Subsequent Year (2018-19)				
District Regular	22,766	24,111		
Charter School	2,033	2,139		
Total ADA/Enrollment	24,799	26,250	94.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2016-17)	262,019,691.00	263,730,725.00	0.7%	Met
1st Subsequent Year (2017-18)	267,299,611.00	266,314,748.00	-0.4%	Met
2nd Subsequent Year (2018-19)	271,460,234.00	272,215,883.00	0.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	151,157,878.45	176,026,414.36	85.9%
Second Prior Year (2014-15)	168,603,751.31	197,836,948.92	85.2%
First Prior Year (2015-16)	174,321,129.42	206,622,898.80	84.4%
	Historical Average Ratio:		85.2%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.2% to 88.2%	82.2% to 88.2%	82.2% to 88.2%

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 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	186,003,239.00	245,409,906.00	75.8%	Not Met
1st Subsequent Year (2017-18)	190,363,397.00	225,144,840.00	84.6%	Met
2nd Subsequent Year (2018-19)	194,753,069.00	230,086,279.00	84.6%	Met

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

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

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

Explanation:
(required if NOT met)

The Unrestricted Salaries and Benefits to Total Unrestricted Exp is less than the ratio due to the one-time \$16.3 million unrestricted carryover expenditures budgeted at First Interim. These one-time items are typically not for salaries since they are only a one-time funding source.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Current Year (2016-17)	23,063,077.00	29,545,362.00	28.1%	Yes
1st Subsequent Year (2017-18)	23,063,077.00	21,044,627.00	-8.8%	Yes
2nd Subsequent Year (2018-19)	23,063,077.00	21,044,627.00	-8.8%	Yes

Explanation:
(required if Yes)

For 2016-17, First Interim includes deferred revenue which were mostly not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. For 2017-18 and 2018-19 there was \$2 mil of deferred revenue in the 2016-17 Adopted budget that was not removed in the projection years and now has been, along with the expenditures.

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

Current Year (2016-17)	17,010,570.00	28,701,981.00	68.7%	Yes
1st Subsequent Year (2017-18)	11,118,987.00	21,503,863.00	93.4%	Yes
2nd Subsequent Year (2018-19)	11,118,987.00	21,503,863.00	93.4%	Yes

Explanation:
(required if Yes)

2016-17 Adopted budget and projection years did not the the \$10 mil State contribution to CalSTRS on-behalf of district employees. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line of the financials.

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

Current Year (2016-17)	12,741,441.00	13,693,677.00	7.5%	Yes
1st Subsequent Year (2017-18)	12,741,441.00	13,542,677.00	6.3%	Yes
2nd Subsequent Year (2018-19)	12,741,441.00	13,391,677.00	5.1%	Yes

Explanation:
(required if Yes)

2016-17 and on-going is a \$465 thousand increase to administrative and facility fees from independent charter schools.

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

Current Year (2016-17)	18,453,455.00	36,765,751.00	99.2%	Yes
1st Subsequent Year (2017-18)	20,953,346.00	17,614,751.00	-15.9%	Yes
2nd Subsequent Year (2018-19)	15,581,343.00	17,157,516.00	10.1%	Yes

Explanation:
(required if Yes)

For 2016-17, First Interim includes deferred revenue which was not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the ending fund balances from the Unaudited Actuals were budget at First Interim. 2017-18 and 2018-19 reflect the on-going programs.

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

Current Year (2016-17)	41,747,471.00	55,162,281.00	32.1%	Yes
1st Subsequent Year (2017-18)	46,427,355.00	29,834,711.39	-35.7%	Yes
2nd Subsequent Year (2018-19)	40,039,795.00	30,316,712.00	-24.3%	Yes

Explanation:
(required if Yes)

For 2016-17, First Interim includes deferred revenue which was not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the ending fund balances from the Unaudited Actuals were budget at First Interim. And there is an increase of \$6.8 million set aside for 16/17 negotiations. 2017-18 and 2018-19 reflect the on-going programs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	52,815,088.00	71,941,020.00	36.2%	Not Met
1st Subsequent Year (2017-18)	46,923,505.00	56,091,167.00	19.5%	Not Met
2nd Subsequent Year (2018-19)	46,923,505.00	55,940,167.00	19.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	60,200,926.00	91,928,032.00	52.7%	Not Met
1st Subsequent Year (2017-18)	67,380,701.00	47,449,462.39	-29.6%	Not Met
2nd Subsequent Year (2018-19)	55,621,138.00	47,474,228.00	-14.6%	Not Met

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

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

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

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

For 2016-17, First Interim includes deferred revenue which were mostly not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. For 2017-18 and 2018-19 there was \$2 mil of deferred revenue in the 2016-17 Adopted budget that was not removed in the projection years and now has been, along with the expenditures.

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

2016-17 Adopted budget and projection years did not the the \$10 mil State contribution to CalSTRS on-behalf of district employees. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line of the financials.

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

2016-17 and on-going is a \$465 thousand increase to administrative and facility fees from independent charter schools.

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

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

For 2016-17, First Interim includes deferred revenue which was not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the ending fund balances from the Unaudited Actuals were budget at First Interim. 2017-18 and 2018-19 reflect the on-going programs.

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

For 2016-17, First Interim includes deferred revenue which was not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the ending fund balances from the Unaudited Actuals were budget at First Interim. And there is an increase of \$6.8 million set aside for 16/17 negotiations. 2017-18 and 2018-19 reflect the on-going programs.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,806,770.64	9,341,334.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)		9,392,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	2.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

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 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, 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)	(23,916,712.00)	260,729,732.00	9.2%	Not Met
1st Subsequent Year (2017-18)	(1,215,623.00)	235,144,840.00	0.5%	Met
2nd Subsequent Year (2018-19)	(406,927.00)	240,086,279.00	0.2%	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)

For 2016-17, when the one-time unrestricted carryovers of \$18 million are removed from expenditures, we are deficit spending \$6 million of which \$5 million is from a one-time set aside for proposed 2016/17 negotiations. Additional deficit spending is due to increased costs from PERS and STRS.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2016-17)	11,103,547.65	Met
1st Subsequent Year (2017-18)	9,845,723.26	Met
2nd Subsequent Year (2018-19)	9,438,796.26	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)	23,796,987.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	22,766	22,766	22,766
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	359,933,650.00	315,750,335.39	320,649,573.00
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)	359,933,650.00	315,750,335.39	320,649,573.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,798,009.50	9,472,510.06	9,619,487.19
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)	10,798,009.50	9,472,510.06	9,619,487.19

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)	10,806,344.26	9,590,723.26	9,183,796.26
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(2.03)	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)	10,806,344.23	9,590,723.26	9,183,796.26
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.04%	2.86%
District's Reserve Standard (Section 10B, Line 7):	10,798,009.50	9,472,510.06	9,619,487.19
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

2018/19 ending fund balance falls short by \$450 thousand to the State's 3% reserve economic uncertainties. We will continue to monitor, analyze and evaluate the budget assumptions and projections to achieve the minimum reserve for economic uncertainties. Conservative GAP funding %s have been used and it is very likely that we will receive higher LCFF funds.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(30,226,906.00)	(32,203,745.00)	6.5%	1,976,839.00	Not Met
1st Subsequent Year (2017-18)	(30,226,906.00)	(32,203,745.00)	6.5%	1,976,839.00	Not Met
2nd Subsequent Year (2018-19)	(30,226,906.00)	(32,203,745.00)	6.5%	1,976,839.00	Not Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2016-17)	15,891,583.00	15,319,826.00	-3.6%	(571,757.00)	Met
1st Subsequent Year (2017-18)	10,000,000.00	10,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	10,000,000.00	10,000,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Increase in Special Education teachers and paraeducators due to increase in special students.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

¹ Include multiyear 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 Budget Adoption 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 Budget Adoption 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) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
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		FD01, FD13 & FD14	FD01, FD13, & FD14: OB 7439 & 5800	4,934,213
Certificates of Participation		FD21 & FD24	FD21 & FD24: OB 7439	118,825,000
General Obligation Bonds		FD51	FD51 (BIRF): OB 7439	245,265,882
Supp Early Retirement Program		FD01	FD01 OB5800	4,485,024
State School Building Loans				
Compensated Absences		FD01, FD11, FD12 & FD13	FD01, FD11, FD12 & FD13: OB 1XXX,2XXX, & 3XXX	1,740,831

Other Long-term Commitments (do not include OPEB):

QZABs		FD40	FD40: FIRST ONE DUE DEC. 2017, THEN 2018 & 2020	11,000,000
TOTAL:				386,250,950

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	1,802,380	1,802,380	1,700,017	890,070
Certificates of Participation	3,822,625	3,822,625	5,802,625	6,105,560
General Obligation Bonds	18,198,754	18,691,939	19,768,424	18,613,906
Supp Early Retirement Program	2,095,166	1,121,256	1,121,256	1,121,256
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZABs	0	0	1,000,000	5,000,000
Total Annual Payments:	25,918,925	25,438,200	29,392,322	31,730,792
Has total annual payment increased over prior year (2015-16)?	No	No	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation bonds increase in 2017-18 but there is no affect on the district's expenditures since the GO bonds are paid through property taxes. COPs increase and are covered by reserve set asides (through 2020-21). Two of the three QZABs are due within the next couple of year; funds are reserved in Fund 40.

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

November 2016, the District refunded bonds and issued new bonds which allowed for a prepayment of \$48.6 million of the 2007 Certificate of Participation (COP) debt. The use of bond funds and the one-time District funds (\$15 million) towards prepayment of debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2020-21. Thereafter, debt interest payments of \$1.5 million will start in 2021-22 from the General Fund; \$5.2 million in 2026-27 and \$10.5 million each of the last 4 years of the COP debt.

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
55,887,758.00	55,887,758.00
55,456,039.00	55,456,039.00

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

Actuarial	Actuarial
Jul 01, 2014	Jul 01, 2014

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

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
6,254,704.00	6,254,704.00
6,254,704.00	6,254,704.00
6,254,704.00	6,254,704.00

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

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

1,607,100.00	1,607,100.00
1,607,100.00	1,607,100.00
1,607,100.00	1,607,100.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

1,607,100.00	1,607,100.00
1,607,100.00	1,607,100.00
1,607,100.00	1,607,100.00

- d. Number of retirees receiving OPEB benefits

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

367	367
367	367
367	367

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	1,436.0	1,479.3	1,479.3	1,479.3

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

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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

\$1,262,179 - All GF

7. Amount included for any tentative salary schedule increases

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
\$2.5 million (2%) on-going	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	Yes	Yes
11,729,402	11,729,402	11,729,402
100-55%	100-55%	100-55%
0.0%	0.0%	0.0%

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

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

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,167,082	1,339,191	1,352,717
0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

Note: The 2016-17 budget includes district proposed negotiations of \$3.7 million on-going; \$3.8 million on-time; \$730 thousand S/C stipends; and \$631 thousand 1 less work day but same pay. Total of \$8.8 million. The budget is being held in OB 5800.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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	910.6	954.5	954.5	954.5

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

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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2016-17)1st Subsequent Year
(2017-18)2nd Subsequent Year
(2018-19)Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

\$431,029 - All Funds

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

7. Amount included for any tentative salary schedule increases

\$862 thousand (2%) on-going

0

0

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
6,855,136	6,855,136	6,855,136
100-55%	100-55%	100-55%
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
972,292	930,544	949,155
0.0%	0.0%	0.0%

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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

Note: The 2016-17 budget includes district proposed negotiations of \$862 thousand on-going and \$1.2 million on-time.
The budget is being held in OB 5800.

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

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

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

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

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	161.9	172.7	172.7	172.7

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

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

**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?

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

1,649,197

**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?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

**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?

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review