

Newport-Mesa Unified School District



2016-17 2nd Interim Report

Fiscal Services

Executive Summary

In accordance to AB 1200, the District files financial reports with the Orange County Department of Education four times a year. These reports are inclusive of an annual budget and interim reports. This 2nd Interim report represents actual and budget results for the period beginning October 1, 2016 and ending January 31, 2017 and consists of State budget guidance, a narrative of budget changes from the 1st Interim Adoption budget, and various Standard Account Code Structure (SACS) reports.

Since the Board adopted the 1st Interim budget in December, the Governor has released his 2017-18 budget. In his commentary regarding the budget, Governor Brown referenced Aesop's fable of the Ant and the Grasshopper to illustrate our need to prepare for future economic challenges.

There are number of indicators that point to the need for preparation. For example,

The Governor is signaling a change in tide... now is the time to prepare.

Districts must plan for substantial increases in fixed operating costs; most predominantly, statutory employment compensation. Recently, the state enacted minimum wage increases that will raise the minimum wage annually until it reaches \$15 per hour in 2022. CalPERS and CalSTRS both presented employer contribution schedules that increase over the next several years. The most recent CalPERS schedule shows employer contribution rates doubling from the current employer contribution rate within the next seven years, and

the CalSTRS actuarial firm stated that the expected increase in unfunded liability will likely result in the need for higher contributions in the future.

As these expenditures increase dramatically, revenue growth is slowing. Sluggish revenue growth is placing stress on the State budget. Given the state's heavy reliance on income tax which can result in extreme revenue volatility, the Governor is taking a cautious tact.

As such, the Governor has proposed a deferral that will push 27 percent of what the state owes to schools in 2016-17 into 2017-18. The state is also studying the Special Education funding mechanism. Due to N-MUSD's community funded status, a change in the funding mechanism could result in an annual loss of \$12M. Overall, the Governor is signaling the tide of robust revenue growth and moderate expenditure advance is turning and that this is the time to prepare.

Executive Summary Continued

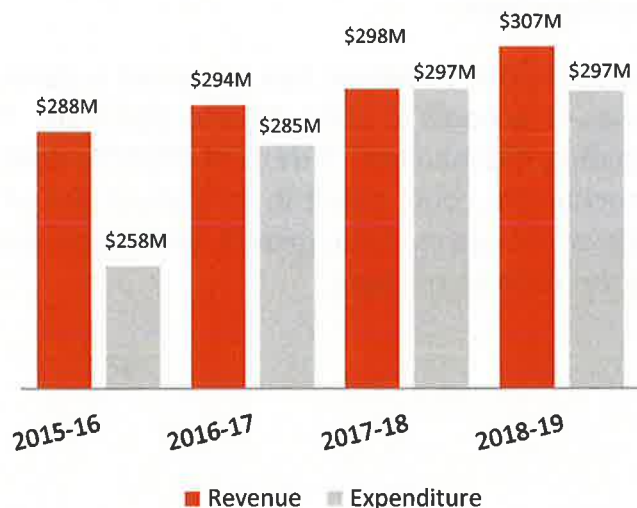
District revenue and expenditures have remained fairly stable in comparison to the 1st Interim Adopted budget. District revenue increased modestly by 0.29% or \$843,008. The increase is primarily driven by local community support and the recognition of the College Readiness Block Grant and various reimbursements. District expenditures increased moderately by 0.16% or \$456,340. The drivers of this increase include higher unrestricted instructional supplies and professional services.

The following are illustrations of projected District General Fund Multi-Year financial trends for salaries, benefits and total revenue and expenditures. Also included is a summary of the current District General Fund financial position as of 2nd Interim:



Salary increases are expected to moderate in the future while the cost of benefits will hasten primarily due to pension rate increases.

The District has experienced robust expenditure growth resulting in a structural tightening of the balance between revenues and expenditures.



N-MUSD Combined 2016-17 2nd Interim Restricted and Unrestricted General Fund Summary

	Jun Adoption	1st Interim	2nd Interim	1st to 2nd Interim Variance Fav/(Unfav)
Revenue				
Property Tax, LCFF Sources	\$242,281,017	\$247,160,208	\$247,160,208	\$ -
00Federal	12,961,011	13,573,702	13,162,115	(411,587)
State	23,776,727	24,320,313	24,623,290	302,977
Other Local	6,048,178	7,902,200	8,853,818	951,618
Total Revenues	\$285,066,933	\$292,956,423	\$293,799,431	\$ 843,008
Expenditure				
Salaries	\$173,212,048	\$173,649,300	\$173,188,804	\$ 460,496
Benefits	67,682,521	64,711,465	65,038,835	(327,370)
Books and Supplies	12,594,079	15,219,774	15,319,259	(99,485)
Services	21,281,495	24,670,875	25,020,383	(349,508)
Capital Outlay	2,049,528	2,969,794	3,119,022	(149,228)
Other Outgo/Support Costs	3,013,777	3,013,777	3,005,022	8,755
Total Expenditures	\$279,833,448	\$284,234,985	\$284,691,325	\$ (456,340)
Other Financing Sources/Uses				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ 10,618,324	\$ 14,525,510	\$ 14,525,510	\$ -
Fund Increase/(Decrease)	\$ (5,384,839)	\$ (5,804,072)	\$ (5,417,404)	\$ 386,668
Beginning Fund Balance	\$ 34,585,812	\$ 40,112,215	\$ 40,112,216	\$ 1
Ending Fund Balance	\$ 29,200,973	\$ 34,308,143	\$ 34,694,812	\$ 386,669
Components of Ending Fund Balance				
Designated Economic Uncertainty (DEU)	\$ 11,600,000	\$ 13,300,000	\$ 13,475,000	\$ 175,000
DEU Percentage	4.00%	4.50%	4.50%	
Revolving Cash	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Restricted	\$ 682,808	\$ 682,808	\$ 1,230,808	\$ 548,000
Inventory	\$ 123,191	\$ 156,288	\$ 156,288	\$ -
Stabilization Reserve	\$ 16,644,974	\$ 20,019,047	\$ 19,682,716	\$ (336,331)

Narrative of Fund Balance Changes from June Adoption

The combined Unrestricted and Restricted Beginning Fund Balance increased by \$1 due to a rounding correction.

What follows below is an explanation of changes to Fund Balance net of the change to the Beginning Fund Balance.

Combined Restricted and Unrestricted Revenue, Expenditure, and Other (Financing Sources/Uses) changes reflect an ending fund balance increase from 1st Interim Adoption of \$386,668.

Combined Restricted and Unrestricted Net Change

	June Adoption	1st Interim	2nd Interim	Change from 1 st /2nd Interim Fav/(Unfav)
Income	\$ 285,066,933	\$ 292,956,423	\$ 293,799,431	\$ 843,008
Expense	\$ 279,833,448	\$ 284,234,985	\$ 284,691,325	\$ (456,340)
Other	\$ 10,618,324	\$ 14,525,510	\$ 14,525,510	\$ -
Net Change				\$ 386,668

Unrestricted Revenue, Expenditure and Other (Financing Sources/Uses) reflects a net ending Unrestricted fund balance decrease from 1st Interim Adoption of \$161,332.

Unrestricted Net Change

	June Adoption	1st Interim	2nd Interim	Change from 1st/2nd Interim Fav/(Unfav)
Income	\$ 253,626,312	\$ 258,123,394	\$ 258,446,962	\$ 323,568
Expense	\$ 201,227,511	\$ 197,026,258	\$ 197,479,147	\$ (452,889)
Other	\$ (56,807,074)	\$ (62,243,262)	\$ (62,275,273)	\$ (32,011)
Net Change				\$ (161,332)

Narrative of Fund Balance Changes from June Adoption

Restricted Revenue, Expenditure and Other (Financing Uses/Sources) reflects a net ending Restricted fund balance increase from 1st Interim Adoption of \$548,000.

Restricted Net Change

	June Adoption	1st Interim	2nd Interim	Change from 1st/2nd Interim Fav/(Unfav)
Income	\$ 31,440,621	\$ 34,833,029	\$ 35,352,469	\$ 519,440
Expense	\$ 78,605,937	\$ 87,208,727	\$ 87,212,178	\$ (3,451)
Other	\$ 46,188,750	\$ 47,717,752	\$ 47,749,763	\$ 32,011
Net Change				\$ 548,000

Narrative of Revenue Changes from June Adoption

Combined Revenue

Combined Revenue inclusive of Restricted and Unrestricted revenue increased by \$843,008. Of this amount, unrestricted revenue increased by \$323,568 and restricted revenue increased \$519,440.

Combined Restricted and Unrestricted Revenue

	June Adoption	1st Interim	2nd Interim	Change from 1st/2nd Interim Fav/(Unfav)
LCFF	\$ 242,281,017	\$ 247,160,208	\$ 247,160,208	\$ -
Federal	\$ 12,961,011	\$ 13,573,702	\$ 13,162,115	\$ (411,587)
State	\$ 23,776,727	\$ 24,320,313	\$ 24,623,290	\$ 302,977
Local	\$ 6,048,178	\$ 7,902,200	\$ 8,853,818	\$ 951,618
Net Change				\$ 843,008

Unrestricted Revenue

Unrestricted Revenue increased by \$323,568. This amount consists of increases to Federal reimbursement for Advanced Placement exams \$50,436, State reimbursement for Standardized Testing (STAR) and California English Language Development Testing (CELDT) \$39,623. Local revenue changes reflect the following increases: sale of equipment \$13,640, Retiree Drug Subsidy reimbursement \$65,038, Medi-Cal Administrative Activities (MAA) Program reimbursement \$68,079, local transportation fees \$38,748, miscellaneous fees \$72,092; offset by lower to site modification donations of \$24,088.

Unrestricted Revenue

	June Adoption	1st Interim	2nd Interim	Change from 1st/2nd Interim Fav/(Unfav)
LCFF	\$ 242,281,017	\$ 247,160,208	\$ 247,160,208	\$ -
Federal	\$ 383,500	\$ 383,500	\$ 433,936	\$ 50,436
State	\$ 8,741,685	\$ 8,267,046	\$ 8,306,669	\$ 39,623
Local	\$ 2,220,110	\$ 2,312,640	\$ 2,546,149	\$ 233,509
Net Change				\$ 323,568

Narrative of Revenue Changes from June Adoption

Restricted Revenue

Restricted Revenue increased by \$519,440. This amount consists of the following: Federal revenue is lower by \$462,023 resulting primarily from lower supplemental educational services participation \$671,030, offset by miscellaneous adjustments of \$209,007. State revenue is higher due to recognition of the College Readiness Block Grant \$228,540 and increasing adjustments of \$34,814 for the After School Education and Safety (ASES) grant. Local revenue increased by \$718,109 reflecting additional community support.

Restricted Revenue

	June Adoption	1st Interim	2nd Interim	Change from 1st/2nd Interim Fav/(Unfav)
LCFF	\$ -	\$ -	\$ -	\$ -
Federal	\$ 12,577,511	\$ 13,190,202	\$ 12,728,179	\$ (462,023)
State	\$ 15,035,042	\$ 16,053,267	\$ 16,316,621	\$ 263,354
Local	\$ 3,828,068	\$ 5,589,560	\$ 6,307,669	\$ 718,109
Net Change				\$ 519,440

Narrative of Expenditure Changes from June Adoption

Combined Restricted and Unrestricted Expenditures

Combined Expenditures inclusive of Restricted and Unrestricted expenditures increased by \$456,340. Of this amount, unrestricted expenditures are higher by \$452,889 while restricted expenditures increased \$3,451.

Combined Restricted and Unrestricted Expenditures

	June Adoption	1st Interim	2nd Interim	Change from 1st/2nd Interim Fav/(Unfav)
Cert Salary	\$ 124,928,949	\$ 124,314,269	\$ 123,893,476	\$ 420,793
Class Salary	\$ 48,283,099	\$ 49,335,031	\$ 49,295,328	\$ 39,703
Benefits	\$ 67,682,521	\$ 64,711,465	\$ 65,038,835	\$ (327,370)
Supplies	\$ 12,594,079	\$ 15,219,774	\$ 15,319,259	\$ (99,485)
Services	\$ 21,281,495	\$ 24,670,875	\$ 25,020,383	\$ (349,508)
Capital	\$ 2,049,528	\$ 2,969,794	\$ 3,119,022	\$ (149,228)
Other Outgo	\$ 3,802,156	\$ 3,802,156	\$ 3,802,156	\$ -
Direct/Indirect	\$ (788,379)	\$ (788,379)	\$ (797,134)	\$ 8,755
Net Change				\$ (456,340)

Narrative of Expenditure Changes from June Adoption

Unrestricted Expenditures

Unrestricted expenditures increased by \$452,889. This amount consists of the following: certificated and classified salaries decreased \$49,800 due to miscellaneous corrections. Benefits are higher by \$176,753 also due to miscellaneous corrections. Supplies increased \$56,226 reflecting an increase of \$219,820 for general supplies and \$13,703 for equipment, offset by reductions to instructional consumable supplies of \$177,297 mainly due to transfers out. Services are higher by \$230,571 due to higher professional services of \$179,265, contract services of \$118,817, travel and conference \$5,708; offset by lower direct costs of \$50,116, dues and memberships \$11,548, insurance \$3,000 and communications \$8,555. Capital is higher by \$21,857 reflecting recognition of various site modifications and transfers from other objects. Indirect is lower by \$17,282 due to additional restricted program support.

Unrestricted Expenditures

	June Adoption	1st Interim	2nd Interim	Change from 1st/2nd Interim Fav/(Unfav)
Cert Salary	\$ 98,485,944	\$ 96,695,675	\$ 96,711,170	\$ (15,495)
Class Salary	\$ 31,681,263	\$ 31,976,954	\$ 31,911,659	\$ 65,295
Benefits	\$ 51,389,632	\$ 46,938,079	\$ 47,114,832	\$ (176,753)
Supplies	\$ 7,462,638	\$ 7,784,569	\$ 7,840,795	\$ (56,226)
Services	\$ 13,500,170	\$ 14,733,794	\$ 14,964,365	\$ (230,571)
Capital	\$ 1,109,528	\$ 1,414,298	\$ 1,436,155	\$ (21,857)
Other Outgo	\$ 2,602,156	\$ 2,602,156	\$ 2,602,156	\$ -
Direct/Indirect	\$ (5,003,820)	\$ (5,119,267)	\$ (5,101,985)	\$ (17,282)
Net Change				\$ (452,889)

Narrative of Expenditure Changes from June Adoption

Restricted Expenditures

Restricted expenditures increased by \$3,451. This amount consists of the following: Certificated salaries are lower by \$436,288 resulting from reductions to Title I \$113,382, Title II \$22,190, Title III \$7,155, Medi-Cal \$286,426, ASES \$1,081, Workability \$14,469, California State Standards \$4,000; offset by increases from donations of \$12,415.

Classified Salaries are higher by \$25,592 consisting of increases to Workability \$72,540, Medi-Cal \$961, and donations of \$33,502; offset by decreases to Title I \$47,361, Title III \$28,104 and ASES \$5,946.

Benefits are increasing by \$150,617 reflecting higher salaries and various corrections.

Supplies are higher by \$43,259 reflecting recognition of the College Readiness grant \$228,907, increases to Title III 112,260 and donations \$15,372; offset by decreases to Title I \$87,483, Workability \$20,240, Medi-Cal \$115,090, ASES \$5,661, Career and Technical Education \$6,000, Special Education \$21,506, California State Standards \$4,400, and Routine Restricted Maintenance \$52,900.

Services are up by \$118,937 driven primarily by Community Support of \$350,202, Routine Restricted Maintenance \$197,940, Special Education \$4,198, California State Standards \$8,400, Workability \$5,500, Career and Technical Education \$6,000; offset by reductions to Title I \$223,189, Title II \$14,823, Title III \$81,000, Medi-Cal \$127,743 and ASES \$6,548.

Capital is higher by \$127,371 primarily due to Community Support of \$257,340 and higher Special Education \$15,071; offset by a reduction to Routine Restricted Maintenance \$145,040.

Direct and Indirect support changed by \$26,037 to correspond with additional restricted program support.

Restricted Expenditures

	June Adoption	1st Interim	2nd Interim	Change from 1st/2nd Interim Fav/(Unfav)
Cert Salary	\$ 26,443,005	\$ 27,618,594	\$ 27,182,306	\$ 436,288
Class Salary	\$ 16,601,836	\$ 17,358,077	\$ 17,383,669	\$ (25,592)
Benefits	\$ 16,292,889	\$ 17,773,386	\$ 17,924,003	\$ (150,617)
Supplies	\$ 5,131,441	\$ 7,435,205	\$ 7,478,464	\$ (43,259)
Services	\$ 7,781,325	\$ 9,937,081	\$ 10,056,018	\$ (118,937)
Capital	\$ 940,000	\$ 1,555,496	\$ 1,682,867	\$ (127,371)
Other Outgo	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -
Direct/Indirect	\$ 4,215,441	\$ 4,330,888	\$ 4,304,178	\$ 26,037
Net Change				\$ (3,451)

Narrative of Other Financing Uses and Sources Changes from June Adoption

Other Financing Uses and Sources

Other Financing Uses & Sources reflect a net decrease of \$32,011 which is comprised of additional contributions to Special Education \$1,149,145 and Routine Restricted Maintenance \$379,857; offset by a reduced Transfer Out to the Nutrition Services Fund of \$500,000. The additional contributions to Special Education and Routine Restricted Maintenance are primarily driven by the new compensation agreements.

Other Financing Uses and Sources

	June Adoption	1st Interim	2nd Interim	Change from 1st/2nd Interim Fav/(Unfav)
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ 10,618,324	\$ 14,525,510	\$ 14,525,510	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -	\$ -
Encroachment	\$ (46,188,750)	\$ (47,717,752)	\$ (47,749,763)	\$ (32,011)
Net Change				\$ (32,011)

Multi-Year Outlook

The Multi-Year Outlook reveals a moderating revenue profile as the State is expected to curtail future one-time Mandated Cost reimbursements; at the same time, increasing upward pressure is expected on expenditures primarily due to employer retirement rate and health and welfare increases.

Multi-Year Outlook

	2015-16 Actual	2016-17 2nd Interim	2017-18	2018-19
Beginning Bal.	\$ 34,608,004	\$ 40,112,216	\$ 34,694,812	\$ 27,851,064
Revenue	\$ 287,909,494	\$ 293,799,431	\$ 297,539,502	\$ 307,048,286
Expenditure	\$ 257,610,785	\$ 284,691,325	\$ 297,422,871	\$ 296,898,925
Sources/Uses	\$ 24,794,498	\$ 14,525,510	\$ 6,960,379	\$ 9,133,544
Ending Bal.	\$ 40,112,215	\$ 34,694,812	\$ 27,851,064	\$ 28,866,881

Appendixes

- 1) SACS General Fund
- 2) SACS Average Daily Attendance
- 3) SACS Cash Flow
- 4) SACS Criteria and Standards

Appendixes

SACS

General Fund

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	242,281,017.00	247,160,208.00	140,703,251.38	247,160,208.00	0.00	0.0%
2) Federal Revenue		8100-8299	383,500.00	383,500.00	50,436.00	433,936.00	50,436.00	13.2%
3) Other State Revenue		8300-8599	8,741,685.00	8,267,046.00	5,597,122.87	8,306,669.00	39,623.00	0.5%
4) Other Local Revenue		8600-8799	2,220,110.00	2,312,640.00	1,762,696.04	2,546,149.00	233,509.00	10.1%
5) TOTAL, REVENUES			253,626,312.00	258,123,394.00	148,113,506.29	258,446,962.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	98,485,944.00	96,695,675.00	48,659,580.88	96,711,170.00	(15,495.00)	0.0%
2) Classified Salaries		2000-2999	31,681,263.00	31,976,954.00	14,889,333.35	31,911,659.00	65,295.00	0.2%
3) Employee Benefits		3000-3999	51,389,632.00	46,938,079.00	24,078,717.49	47,114,832.00	(176,753.00)	-0.4%
4) Books and Supplies		4000-4999	7,462,638.00	7,784,569.00	3,775,543.36	7,840,795.00	(56,226.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	13,500,170.00	14,733,794.00	7,184,016.79	14,964,365.00	(230,571.00)	-1.6%
6) Capital Outlay		6000-6999	1,109,528.00	1,414,298.00	611,629.45	1,436,155.00	(21,857.00)	-1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,602,156.00	2,602,156.00	1,212,210.43	2,602,156.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,003,820.00)	(5,119,267.00)	(2,330,918.43)	(5,101,985.00)	(17,282.00)	0.3%
9) TOTAL, EXPENDITURES			201,227,511.00	197,026,258.00	98,080,113.32	197,479,147.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,398,801.00	61,097,136.00	50,033,392.97	60,967,815.00		
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	10,618,324.00	14,525,510.00	0.00	14,525,510.00	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	(46,188,750.00)	(47,717,752.00)	0.00	(47,749,763.00)	(32,011.00)	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,807,074.00)	(62,243,262.00)	0.00	(62,275,273.00)		

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)			(4,408,273.00)	(1,146,126.00)	50,033,392.97	(1,307,458.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,926,438.00	34,771,461.00		34,771,462.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,926,438.00	34,771,461.00		34,771,462.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,926,438.00	34,771,461.00		34,771,462.00		
2) Ending Balance, June 30 (E + F1e)			28,518,165.00	33,625,335.00		33,464,004.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	123,191.00	156,288.00		156,288.00		
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	16,644,974.00	20,019,047.00		19,682,716.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	233,544.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,366,456.00	13,300,000.00		13,475,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,643,294.00	7,643,294.00	4,199,099.30	7,643,294.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,283,544.00	4,283,544.00	2,100,341.00	4,283,544.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,372,886.00	1,370,723.00	685,361.85	1,370,723.00	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	214,031,488.00	218,635,363.00	122,483,317.58	218,635,363.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,713,038.00	6,966,534.00	5,764,606.13	6,966,534.00	0.00	0.0%
Prior Years' Taxes		8043	3,012,162.00	2,423,254.00	2,281,745.17	2,423,254.00	0.00	0.0%
Supplemental Taxes		8044	58.00	0.00	14.79	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,293,471.00	5,906,420.00	3,209,408.56	5,906,420.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			242,349,941.00	247,229,132.00	140,723,894.38	247,229,132.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(68,924.00)	(68,924.00)	(20,643.00)	(68,924.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			242,281,017.00	247,160,208.00	140,703,251.38	247,160,208.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	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						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	383,500.00	383,500.00	50,436.00	433,936.00	50,436.00	13.2%
TOTAL, FEDERAL REVENUE			383,500.00	383,500.00	50,436.00	433,936.00	50,436.00	13.2%
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	5,703,085.00	5,228,446.00	4,478,060.00	5,228,446.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,026,100.00	3,026,100.00	1,074,603.12	3,026,100.00	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	12,500.00	12,500.00	44,459.75	52,123.00	39,623.00	317.0%
TOTAL, OTHER STATE REVENUE			8,741,685.00	8,267,046.00	5,597,122.87	8,306,669.00	39,623.00	0.5%

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)
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	502,056.00	502,056.00	309,449.14	502,056.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	10,000.00	10,000.00	23,640.24	23,640.00	13,640.00	136.4%
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	1,100,000.00	1,100,000.00	629,852.79	1,100,000.00	0.00	0.0%
Interest		8660	373,054.00	373,054.00	184,699.47	373,054.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	235,000.00	327,530.00	615,054.40	547,399.00	219,869.00	67.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,220,110.00	2,312,640.00	1,762,696.04	2,546,149.00	233,509.00	10.1%
TOTAL, REVENUES			253,626,312.00	258,123,394.00	148,113,506.29	258,446,962.00	323,568.00	0.1%

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)
Certificated Teachers' Salaries		1100	82,443,771.00	80,131,624.00	40,062,241.13	80,132,562.00	(938.00)	0.0%
Certificated Pupil Support Salaries		1200	5,280,431.00	5,582,137.00	2,788,774.76	5,582,567.00	(430.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,293,279.00	9,525,739.00	5,252,839.30	9,523,278.00	2,461.00	0.0%
Other Certificated Salaries		1900	1,468,463.00	1,456,175.00	555,725.69	1,472,763.00	(16,588.00)	-1.1%
TOTAL, CERTIFICATED SALARIES			98,485,944.00	96,695,675.00	48,659,580.88	96,711,170.00	(15,495.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,227,272.00	1,433,015.00	426,472.44	1,419,186.00	13,829.00	1.0%
Classified Support Salaries		2200	13,225,472.00	13,451,516.00	6,379,650.58	13,512,686.00	(61,170.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	4,085,466.00	4,087,482.00	2,161,466.74	4,101,077.00	(13,595.00)	-0.3%
Clerical, Technical and Office Salaries		2400	11,753,086.00	11,751,319.00	5,500,659.02	11,688,072.00	63,247.00	0.5%
Other Classified Salaries		2900	1,389,967.00	1,253,622.00	421,084.57	1,190,638.00	62,984.00	5.0%
TOTAL, CLASSIFIED SALARIES			31,681,263.00	31,976,954.00	14,889,333.35	31,911,659.00	65,295.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,734,836.00	12,203,198.00	4,627,956.75	12,200,040.00	3,158.00	0.0%
PERS		3201-3202	4,471,142.00	3,936,285.00	1,914,270.05	3,950,754.00	(12,469.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	3,609,633.00	3,592,375.00	1,742,376.18	3,609,420.00	(17,045.00)	-0.5%
Health and Welfare Benefits		3401-3402	26,402,903.00	23,440,869.00	13,798,431.28	23,584,986.00	(144,117.00)	-0.6%
Unemployment Insurance		3501-3502	62,736.00	62,707.00	24,704.60	62,708.00	(1.00)	0.0%
Workers' Compensation		3601-3602	2,261,815.00	2,260,444.00	1,121,461.59	2,266,336.00	(5,892.00)	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,846,567.00	1,440,201.00	849,540.26	1,440,588.00	(387.00)	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(23.22)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			51,389,632.00	46,938,079.00	24,078,717.49	47,114,832.00	(176,753.00)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	924,553.00	890,270.00	459,831.82	880,245.00	10,025.00	1.1%
Books and Other Reference Materials		4200	61,980.00	328,994.00	269,637.37	161,722.00	167,272.00	50.8%
Materials and Supplies		4300	5,420,888.00	5,391,894.32	2,841,904.11	5,611,714.32	(219,820.00)	-4.1%
Noncapitalized Equipment		4400	1,055,217.00	1,173,410.68	204,170.06	1,187,113.68	(13,703.00)	-1.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,462,638.00	7,784,569.00	3,775,543.36	7,840,795.00	(56,226.00)	-0.7%
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	663,383.00	668,081.00	319,741.70	673,789.00	(5,708.00)	-0.9%
Dues and Memberships		5300	213,345.00	230,517.00	172,054.24	218,969.00	11,548.00	5.0%
Insurance		5400-5450	1,424,244.00	1,524,244.00	1,293,270.66	1,521,244.00	3,000.00	0.2%
Operations and Housekeeping Services		5500	4,369,185.00	4,369,185.00	1,771,034.45	4,369,185.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,709,989.00	1,918,839.75	921,092.93	2,037,656.75	(118,817.00)	-6.2%
Transfers of Direct Costs		5710	(354,268.00)	(379,097.00)	(214,965.88)	(430,943.00)	51,846.00	-13.7%
Transfers of Direct Costs - Interfund		5750	27,388.00	49,363.00	21,168.54	51,093.00	(1,730.00)	-3.5%
Professional/Consulting Services and Operating Expenditures		5800	4,967,043.00	5,866,650.25	2,715,754.46	6,045,915.25	(179,265.00)	-3.1%
Communications		5900	479,861.00	486,011.00	184,865.69	477,456.00	8,555.00	1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,500,170.00	14,733,794.00	7,184,016.79	14,964,365.00	(230,571.00)	-1.6%

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	800.00	(800.00)	New
Land Improvements		6170	15,000.00	92,643.00	4,934.50	95,638.00	(2,995.00)	-3.2%
Buildings and Improvements of Buildings		6200	0.00	192,796.00	152,990.23	205,928.00	(13,132.00)	-6.8%
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	1,094,528.00	1,075,144.00	400,033.32	1,080,074.00	(4,930.00)	-0.5%
Equipment Replacement		6500	0.00	53,715.00	53,671.40	53,715.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,109,528.00	1,414,298.00	611,629.45	1,436,155.00	(21,857.00)	-1.5%
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	575,311.00	575,311.00	262,718.67	575,311.00	0.00	0.0%
Payments to JPAs		7143	1,598,274.00	1,598,274.00	735,206.04	1,598,274.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	428,571.00	428,571.00	214,285.72	428,571.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,602,156.00	2,602,156.00	1,212,210.43	2,602,156.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,215,441.00)	(4,330,888.00)	(2,095,101.30)	(4,304,851.00)	(26,037.00)	0.6%
Transfers of Indirect Costs - Interfund		7350	(788,379.00)	(788,379.00)	(235,817.13)	(797,134.00)	8,755.00	-1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,003,820.00)	(5,119,267.00)	(2,330,918.43)	(5,101,985.00)	(17,282.00)	0.3%
TOTAL, EXPENDITURES			201,227,511.00	197,026,258.00	98,080,113.32	197,479,147.00	(452,889.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	10,618,324.00	14,525,510.00	0.00	14,525,510.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,618,324.00	14,525,510.00	0.00	14,525,510.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(46,188,750.00)	(47,717,752.00)	0.00	(47,749,763.00)	(32,011.00)	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(46,188,750.00)	(47,717,752.00)	0.00	(47,749,763.00)	(32,011.00)	0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(56,807,074.00)	(62,243,262.00)	0.00	(62,275,273.00)	(32,011.00)	0.1%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,577,511.00	13,190,202.00	3,272,934.75	12,728,179.00	(462,023.00)	-3.5%
3) Other State Revenue		8300-8599	15,035,042.00	16,053,267.00	8,747,610.99	16,316,621.00	263,354.00	1.6%
4) Other Local Revenue		8600-8799	3,828,068.00	5,589,560.00	3,897,412.80	6,307,669.00	718,109.00	12.8%
5) TOTAL, REVENUES			31,440,621.00	34,833,029.00	15,917,958.54	35,352,469.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	26,443,005.00	27,618,594.00	12,393,479.32	27,182,306.00	436,288.00	1.6%
2) Classified Salaries		2000-2999	16,601,836.00	17,358,077.00	7,381,473.16	17,383,669.00	(25,592.00)	-0.1%
3) Employee Benefits		3000-3999	16,292,889.00	17,773,386.00	8,915,740.37	17,924,003.00	(150,617.00)	-0.8%
4) Books and Supplies		4000-4999	5,131,441.00	7,435,205.00	1,652,194.62	7,478,464.00	(43,259.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	7,781,325.00	9,937,081.00	3,927,876.65	10,056,018.00	(118,937.00)	-1.2%
6) Capital Outlay		6000-6999	940,000.00	1,555,496.00	705,299.10	1,682,867.00	(127,371.00)	-8.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,200,000.00	1,200,000.00	96,437.20	1,200,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,215,441.00	4,330,888.00	2,095,101.30	4,304,851.00	26,037.00	0.6%
9) TOTAL, EXPENDITURES			78,605,937.00	87,208,727.00	37,167,601.72	87,212,178.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(47,165,316.00)	(52,375,698.00)	(21,249,643.18)	(51,859,709.00)		
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	46,188,750.00	47,717,752.00	0.00	47,749,763.00	32,011.00	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,188,750.00	47,717,752.00	0.00	47,749,763.00		

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)			(976,566.00)	(4,657,946.00)	(21,249,643.18)	(4,109,946.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,659,374.00	5,340,754.00		5,340,754.00	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)			1,659,374.00	5,340,754.00		5,340,754.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,659,374.00	5,340,754.00		5,340,754.00		
2) Ending Balance, June 30 (E + F1e)			682,808.00	682,808.00		1,230,808.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	682,808.00	682,808.00		1,230,808.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	3,760,082.00	3,760,082.00	(0.07)	3,760,082.00	0.00	0.0%
Special Education Discretionary Grants		8182	543,513.00	543,513.00	0.00	541,831.00	(1,682.00)	-0.3%
Child Nutrition Programs		8220	0.00	139,124.00	29,630.61	139,124.00	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	5,674,702.00	5,956,533.00	2,083,626.71	5,426,751.00	(529,782.00)	-8.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	830,197.00	867,582.00	240,670.73	867,023.00	(559.00)	-0.1%

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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	605,791.00	777,293.00	188,427.87	777,293.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	178,216.00	161,065.00	17,186.81	161,065.00	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	985,010.00	985,010.00	713,392.09	1,055,010.00	70,000.00	7.1%
TOTAL, FEDERAL REVENUE			12,577,511.00	13,190,202.00	3,272,934.75	12,728,179.00	(462,023.00)	-3.5%
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	11,591,999.00	11,591,999.00	6,071,588.05	11,591,999.00	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	886,215.00	886,215.00	81,545.72	886,215.00	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	1,075,247.00	1,075,247.00	721,539.58	1,110,061.00	34,814.00	3.2%
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	1,018,225.00	1,018,225.00	1,018,225.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	1,481,581.00	1,481,581.00	854,712.64	1,710,121.00	228,540.00	15.4%
TOTAL, OTHER STATE REVENUE			15,035,042.00	16,053,267.00	8,747,610.99	16,316,621.00	263,354.00	1.6%

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)
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	442.72	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	88,418.00	88,418.00	36,753.79	88,418.00	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%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,739,650.00	5,501,142.00	3,860,216.29	6,219,251.00	718,109.00	13.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,828,068.00	5,589,560.00	3,897,412.80	6,307,669.00	718,109.00	12.8%
TOTAL, REVENUES			31,440,621.00	34,833,029.00	15,917,958.54	35,352,469.00	519,440.00	1.5%

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	20,080,329.00	20,729,941.00	9,069,898.56	20,628,028.00	101,913.00	0.5%
Certificated Pupil Support Salaries		1200	2,558,384.00	3,185,491.00	1,276,364.83	2,948,379.00	237,112.00	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,514,751.00	1,593,278.00	937,639.06	1,575,092.00	18,186.00	1.1%
Other Certificated Salaries		1900	2,289,541.00	2,109,884.00	1,109,576.87	2,030,807.00	79,077.00	3.7%
TOTAL, CERTIFICATED SALARIES			26,443,005.00	27,618,594.00	12,393,479.32	27,182,306.00	436,288.00	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,691,805.00	8,966,140.00	3,540,891.54	9,059,267.00	(93,127.00)	-1.0%
Classified Support Salaries		2200	4,579,307.00	4,599,352.00	2,253,792.84	4,603,933.00	(4,581.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	896,626.00	896,626.00	391,999.57	899,112.00	(2,486.00)	-0.3%
Clerical, Technical and Office Salaries		2400	1,101,049.00	1,136,845.00	528,290.73	1,108,272.00	28,573.00	2.5%
Other Classified Salaries		2900	1,333,049.00	1,759,114.00	666,498.48	1,713,085.00	46,029.00	2.6%
TOTAL, CLASSIFIED SALARIES			16,601,836.00	17,358,077.00	7,381,473.16	17,383,669.00	(25,592.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,741,452.00	2,808,157.00	1,526,057.70	2,797,910.00	10,247.00	0.4%
PERS		3201-3202	2,094,444.00	2,161,375.00	952,859.17	2,168,577.00	(7,202.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	1,606,573.00	1,659,370.00	684,341.89	1,660,660.00	(1,290.00)	-0.1%
Health and Welfare Benefits		3401-3402	8,504,527.00	9,767,950.00	5,098,620.42	9,921,209.00	(153,259.00)	-1.6%
Unemployment Insurance		3501-3502	21,085.00	21,766.00	9,531.00	21,787.00	(21.00)	-0.1%
Workers' Compensation		3601-3602	726,820.00	749,236.00	348,963.94	750,016.00	(780.00)	-0.1%
OPEB, Allocated		3701-3702	429.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	597,559.00	605,532.00	295,366.25	603,844.00	1,688.00	0.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,292,889.00	17,773,386.00	8,915,740.37	17,924,003.00	(150,617.00)	-0.8%
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	35,530.00	122,726.00	44,176.45	144,555.00	(21,829.00)	-17.8%
Materials and Supplies		4300	4,748,647.00	6,467,728.00	1,246,043.50	6,473,405.00	(5,677.00)	-0.1%
Noncapitalized Equipment		4400	347,264.00	730,879.00	331,093.78	746,632.00	(15,753.00)	-2.2%
Food		4700	0.00	113,872.00	30,880.89	113,872.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,131,441.00	7,435,205.00	1,652,194.62	7,478,464.00	(43,259.00)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,052,021.00	2,362,684.00	320,738.83	2,257,346.00	105,338.00	4.5%
Travel and Conferences		5200	407,694.00	592,107.00	173,516.00	601,522.00	(9,415.00)	-1.6%
Dues and Memberships		5300	14,120.00	27,913.00	20,717.90	30,913.00	(3,000.00)	-10.7%
Insurance		5400-5450	21,700.00	21,700.00	0.00	21,700.00	0.00	0.0%
Operations and Housekeeping Services		5500	26,781.00	26,781.00	9,725.21	26,781.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,340,731.00	1,875,072.00	1,370,576.97	2,154,986.00	(279,914.00)	-14.9%
Transfers of Direct Costs		5710	354,268.00	379,097.00	214,965.88	430,943.00	(51,846.00)	-13.7%
Transfers of Direct Costs - Interfund		5750	6,800.00	8,678.00	11,517.26	14,934.00	(6,256.00)	-72.1%
Professional/Consulting Services and Operating Expenditures		5800	3,479,542.00	4,566,181.00	1,777,553.19	4,439,491.00	126,690.00	2.8%
Communications		5900	77,668.00	76,868.00	28,565.41	77,402.00	(534.00)	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,781,325.00	9,937,081.00	3,927,876.65	10,056,018.00	(118,937.00)	-1.2%

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	5,000.00	9,795.71	9,960.00	(4,960.00)	-99.2%
Buildings and Improvements of Buildings		6200	407,000.00	819,509.00	397,412.00	1,076,849.00	(257,340.00)	-31.4%
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	533,000.00	730,987.00	298,091.39	596,058.00	134,929.00	18.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			940,000.00	1,555,496.00	705,299.10	1,682,867.00	(127,371.00)	-8.2%
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	200,000.00	200,000.00	(64,186.00)	200,000.00	0.00	0.0%
Payments to County Offices		7142	1,000,000.00	1,000,000.00	160,623.20	1,000,000.00	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	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)			1,200,000.00	1,200,000.00	96,437.20	1,200,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,215,441.00	4,330,888.00	2,095,101.30	4,304,851.00	26,037.00	0.6%
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			4,215,441.00	4,330,888.00	2,095,101.30	4,304,851.00	26,037.00	0.6%
TOTAL, EXPENDITURES			78,605,937.00	87,208,727.00	37,167,601.72	87,212,178.00	(3,451.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	46,188,750.00	47,717,752.00	0.00	47,749,763.00	32,011.00	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			46,188,750.00	47,717,752.00	0.00	47,749,763.00	32,011.00	0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			46,188,750.00	47,717,752.00	0.00	47,749,763.00	(32,011.00)	0.1%

2016-17 Second 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	242,281,017.00	247,160,208.00	140,703,251.38	247,160,208.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,961,011.00	13,573,702.00	3,323,370.75	13,162,115.00	(411,587.00)	-3.0%
3) Other State Revenue		8300-8599	23,776,727.00	24,320,313.00	14,344,733.86	24,623,290.00	302,977.00	1.2%
4) Other Local Revenue		8600-8799	6,048,178.00	7,902,200.00	5,660,108.84	8,853,818.00	951,618.00	12.0%
5) TOTAL, REVENUES			285,066,933.00	292,956,423.00	164,031,464.83	293,799,431.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	124,928,949.00	124,314,269.00	61,053,060.20	123,893,476.00	420,793.00	0.3%
2) Classified Salaries		2000-2999	48,283,099.00	49,335,031.00	22,270,806.51	49,295,328.00	39,703.00	0.1%
3) Employee Benefits		3000-3999	67,682,521.00	64,711,465.00	32,994,457.86	65,038,835.00	(327,370.00)	-0.5%
4) Books and Supplies		4000-4999	12,594,079.00	15,219,774.00	5,427,737.98	15,319,259.00	(99,485.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	21,281,495.00	24,670,875.00	11,111,893.44	25,020,383.00	(349,508.00)	-1.4%
6) Capital Outlay		6000-6999	2,049,528.00	2,969,794.00	1,316,928.55	3,119,022.00	(149,228.00)	-5.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	3,802,156.00	3,802,156.00	1,308,647.63	3,802,156.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(788,379.00)	(788,379.00)	(235,817.13)	(797,134.00)	8,755.00	-1.1%
9) TOTAL, EXPENDITURES			279,833,448.00	284,234,985.00	135,247,715.04	284,691,325.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			5,233,485.00	8,721,438.00	28,783,749.79	9,108,106.00		
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	10,618,324.00	14,525,510.00	0.00	14,525,510.00	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			(10,618,324.00)	(14,525,510.00)	0.00	(14,525,510.00)		

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)			(5,384,839.00)	(5,804,072.00)	28,783,749.79	(5,417,404.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,585,812.00	40,112,215.00		40,112,216.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,585,812.00	40,112,215.00		40,112,216.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,585,812.00	40,112,215.00		40,112,216.00		
2) Ending Balance, June 30 (E + F1e)			29,200,973.00	34,308,143.00		34,694,812.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	123,191.00	156,288.00		156,288.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	682,808.00	682,808.00		1,230,808.00		
c) Committed								
Stabilization Arrangements		9750	16,644,974.00	20,019,047.00		19,682,716.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	233,544.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,366,456.00	13,300,000.00		13,475,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,643,294.00	7,643,294.00	4,199,099.30	7,643,294.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,283,544.00	4,283,544.00	2,100,341.00	4,283,544.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,372,886.00	1,370,723.00	685,361.85	1,370,723.00	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	214,031,488.00	218,635,363.00	122,483,317.58	218,635,363.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,713,038.00	6,966,534.00	5,764,606.13	6,966,534.00	0.00	0.0%
Prior Years' Taxes		8043	3,012,162.00	2,423,254.00	2,281,745.17	2,423,254.00	0.00	0.0%
Supplemental Taxes		8044	58.00	0.00	14.79	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,293,471.00	5,906,420.00	3,209,408.56	5,906,420.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			242,349,941.00	247,229,132.00	140,723,894.38	247,229,132.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(68,924.00)	(68,924.00)	(20,643.00)	(68,924.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			242,281,017.00	247,160,208.00	140,703,251.38	247,160,208.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,760,082.00	3,760,082.00	(0.07)	3,760,082.00	0.00	0.0%
Special Education Discretionary Grants		8182	543,513.00	543,513.00	0.00	541,831.00	(1,682.00)	-0.3%
Child Nutrition Programs		8220	0.00	139,124.00	29,630.61	139,124.00	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	5,674,702.00	5,956,533.00	2,083,626.71	5,426,751.00	(529,782.00)	-8.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	830,197.00	867,582.00	240,670.73	867,023.00	(559.00)	-0.1%

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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	605,791.00	777,293.00	188,427.87	777,293.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	178,216.00	161,065.00	17,186.81	161,065.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,368,510.00	1,368,510.00	763,828.09	1,488,946.00	120,436.00	8.8%
TOTAL, FEDERAL REVENUE			12,961,011.00	13,573,702.00	3,323,370.75	13,162,115.00	(411,587.00)	-3.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	11,591,999.00	11,591,999.00	6,071,588.05	11,591,999.00	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	5,703,085.00	5,228,446.00	4,478,060.00	5,228,446.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,912,315.00	3,912,315.00	1,156,148.84	3,912,315.00	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	1,075,247.00	1,075,247.00	721,539.58	1,110,061.00	34,814.00	3.2%
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	1,018,225.00	1,018,225.00	1,018,225.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	1,494,081.00	1,494,081.00	899,172.39	1,762,244.00	268,163.00	17.9%
TOTAL, OTHER STATE REVENUE			23,776,727.00	24,320,313.00	14,344,733.86	24,623,290.00	302,977.00	1.2%

2016-17 Second 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)
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	502,056.00	502,056.00	309,449.14	502,056.00	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	10,000.00	10,000.00	23,640.24	23,640.00	13,640.00	136.4%
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	1,100,000.00	1,100,000.00	629,852.79	1,100,000.00	0.00	0.0%
Interest		8660	373,054.00	373,054.00	185,142.19	373,054.00	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	88,418.00	88,418.00	36,753.79	88,418.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,974,650.00	5,828,672.00	4,475,270.69	6,766,650.00	937,978.00	16.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,048,178.00	7,902,200.00	5,660,108.84	8,853,818.00	951,618.00	12.0%
TOTAL, REVENUES			285,066,933.00	292,956,423.00	164,031,464.83	293,799,431.00	843,008.00	0.3%

2016-17 Second 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	102,524,100.00	100,861,565.00	49,132,139.69	100,760,590.00	100,975.00	0.1%
Certificated Pupil Support Salaries		1200	7,838,815.00	8,767,628.00	4,065,139.59	8,530,946.00	236,682.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	10,808,030.00	11,119,017.00	6,190,478.36	11,098,370.00	20,647.00	0.2%
Other Certificated Salaries		1900	3,758,004.00	3,566,059.00	1,665,302.56	3,503,570.00	62,489.00	1.8%
TOTAL, CERTIFICATED SALARIES			124,928,949.00	124,314,269.00	61,053,060.20	123,893,476.00	420,793.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,919,077.00	10,399,155.00	3,967,363.98	10,478,453.00	(79,298.00)	-0.8%
Classified Support Salaries		2200	17,804,779.00	18,050,868.00	8,633,443.42	18,116,619.00	(65,751.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	4,982,092.00	4,984,108.00	2,553,466.31	5,000,189.00	(16,081.00)	-0.3%
Clerical, Technical and Office Salaries		2400	12,854,135.00	12,888,164.00	6,028,949.75	12,796,344.00	91,820.00	0.7%
Other Classified Salaries		2900	2,723,016.00	3,012,736.00	1,087,583.05	2,903,723.00	109,013.00	3.6%
TOTAL, CLASSIFIED SALARIES			48,283,099.00	49,335,031.00	22,270,806.51	49,295,328.00	39,703.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,476,288.00	15,011,355.00	6,154,014.45	14,997,950.00	13,405.00	0.1%
PERS		3201-3202	6,565,586.00	6,099,660.00	2,867,129.22	6,119,331.00	(19,671.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	5,216,206.00	5,251,745.00	2,426,718.07	5,270,080.00	(18,335.00)	-0.3%
Health and Welfare Benefits		3401-3402	34,907,430.00	33,208,819.00	18,897,051.70	33,506,195.00	(297,376.00)	-0.9%
Unemployment Insurance		3501-3502	83,821.00	84,473.00	34,235.60	84,495.00	(22.00)	0.0%
Workers' Compensation		3601-3602	2,988,635.00	3,009,680.00	1,470,425.53	3,016,352.00	(6,672.00)	-0.2%
OPEB, Allocated		3701-3702	429.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,444,126.00	2,045,733.00	1,144,906.51	2,044,432.00	1,301.00	0.1%
Other Employee Benefits		3901-3902	0.00	0.00	(23.22)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			67,682,521.00	64,711,465.00	32,994,457.86	65,038,835.00	(327,370.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	924,553.00	890,270.00	459,831.82	880,245.00	10,025.00	1.1%
Books and Other Reference Materials		4200	97,510.00	451,720.00	313,813.82	306,277.00	145,443.00	32.2%
Materials and Supplies		4300	10,169,535.00	11,859,622.32	4,087,947.61	12,085,119.32	(225,497.00)	-1.9%
Noncapitalized Equipment		4400	1,402,481.00	1,904,289.68	535,263.84	1,933,745.68	(29,456.00)	-1.5%
Food		4700	0.00	113,872.00	30,880.89	113,872.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,594,079.00	15,219,774.00	5,427,737.98	15,319,259.00	(99,485.00)	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,052,021.00	2,362,684.00	320,738.83	2,257,346.00	105,338.00	4.5%
Travel and Conferences		5200	1,071,077.00	1,260,188.00	493,257.70	1,275,311.00	(15,123.00)	-1.2%
Dues and Memberships		5300	227,465.00	258,430.00	192,772.14	249,882.00	8,548.00	3.3%
Insurance		5400-5450	1,445,944.00	1,545,944.00	1,293,270.66	1,542,944.00	3,000.00	0.2%
Operations and Housekeeping Services		5500	4,395,966.00	4,395,966.00	1,780,759.66	4,395,966.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,050,720.00	3,793,911.75	2,291,669.90	4,192,642.75	(398,731.00)	-10.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,188.00	58,041.00	32,685.80	66,027.00	(7,986.00)	-13.8%
Professional/Consulting Services and Operating Expenditures		5800	8,446,585.00	10,432,831.25	4,493,307.65	10,485,406.25	(52,575.00)	-0.5%
Communications		5900	557,529.00	562,879.00	213,431.10	554,858.00	8,021.00	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,281,495.00	24,670,875.00	11,111,893.44	25,020,383.00	(349,508.00)	-1.4%

2016-17 Second 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	800.00	(800.00)	New
Land Improvements		6170	15,000.00	97,643.00	14,730.21	105,598.00	(7,955.00)	-8.1%
Buildings and Improvements of Buildings		6200	407,000.00	1,012,305.00	550,402.23	1,282,777.00	(270,472.00)	-26.7%
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	1,627,528.00	1,806,131.00	698,124.71	1,676,132.00	129,999.00	7.2%
Equipment Replacement		6500	0.00	53,715.00	53,671.40	53,715.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,049,528.00	2,969,794.00	1,316,928.55	3,119,022.00	(149,228.00)	-5.0%
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	200,000.00	200,000.00	(64,186.00)	200,000.00	0.00	0.0%
Payments to County Offices		7142	1,575,311.00	1,575,311.00	423,341.87	1,575,311.00	0.00	0.0%
Payments to JPAs		7143	1,598,274.00	1,598,274.00	735,206.04	1,598,274.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	428,571.00	428,571.00	214,285.72	428,571.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,802,156.00	3,802,156.00	1,308,647.63	3,802,156.00	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	(788,379.00)	(788,379.00)	(235,817.13)	(797,134.00)	8,755.00	-1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(788,379.00)	(788,379.00)	(235,817.13)	(797,134.00)	8,755.00	-1.1%
TOTAL, EXPENDITURES			279,833,448.00	284,234,985.00	135,247,715.04	284,691,325.00	(456,340.00)	-0.2%

2016-17 Second 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	10,618,324.00	14,525,510.00	0.00	14,525,510.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,618,324.00	14,525,510.00	0.00	14,525,510.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(10,618,324.00)	(14,525,510.00)	0.00	(14,525,510.00)	0.00	0.0%

Appendixes

SACS

Average Daily Attendance

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)	20,666.63	20,666.63	20,666.63	20,666.63	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,666.63	20,666.63	20,666.63	20,666.63	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	50.79	50.79	50.79	50.79	0.00	0%
b. Special Education-Special Day Class	11.53	11.53	11.53	11.53	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.17	1.17	1.17	1.17	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)	63.49	63.49	63.49	63.49	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,730.12	20,730.12	20,730.12	20,730.12	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Appendixes

SACS

Cash Flow

	Beginning Balances (Ref: Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		65,489,350.20	52,102,957.68	18,946,078.39	13,952,598.61	29,506,414.06	52,851,713.05	86,074,190.65	64,521,854.85
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	381,736.30	381,736.30	1,737,296.34	687,125.34	687,125.34	1,737,295.34	687,125.34	702,697.09
Property Taxes	8020-8079	2,281,759.96	0.00	5,223,655.13	0.00	43,758,674.07	72,985,819.22	10,174,545.70	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(20,643.00)	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	240,670.73	396,478.26	1,363,791.01	(177,527.07)	25,924.19	1,225,068.13	248,965.50	980,492.98
Other State Revenue	8300-8599	1,570,187.55	1,180,094.65	993,532.59	1,153,415.32	2,719,077.17	3,185,710.44	3,542,716.14	1,266,858.74
Other Local Revenue	8600-8799	669,902.20	523,768.20	988,027.91	916,561.74	585,959.15	1,212,203.22	763,686.42	745,519.42
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		5,144,256.74	2,482,077.41	10,306,302.98	2,558,932.33	47,776,759.92	80,346,096.35	15,417,039.10	3,695,568.23
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	980,578.93	1,464,586.98	11,249,645.25	11,754,723.17	11,985,583.21	100,636.33	23,517,306.33	12,338,079.55
Classified Salaries	2000-2999	(465,714.88)	3,137,920.44	2,791,097.12	3,644,380.56	4,409,570.83	4,307,756.97	4,445,795.47	4,362,797.93
Employee Benefits	3000-3999	5,685,376.12	3,066,049.92	1,617,105.32	5,290,555.55	5,914,202.27	5,380,647.47	6,040,521.21	5,953,904.94
Books and Supplies	4000-4999	161,874.78	944,496.77	748,893.44	1,290,037.31	1,272,826.76	384,150.89	625,458.03	1,086,935.23
Services	5000-5999	1,804,305.27	1,581,090.44	1,332,243.93	2,250,281.40	1,321,580.93	1,203,734.25	1,618,157.22	1,657,696.78
Capital Outlay	6000-6599	62,202.50	54,876.72	422,340.78	398,696.88	149,502.87	80,730.87	148,572.93	198,960.09
Other Outgo	7000-7499	23,883.51	103,797.21	132,209.63	58,718.03	561,743.91	73,375.64	119,102.57	137,223.94
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		8,253,006.23	10,352,820.48	18,293,535.47	24,687,392.90	25,615,010.78	11,531,032.42	36,514,916.76	25,735,598.46
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	1,261,355.17	(3,428,842.16)	388,892.20	2,216,474.13	913,400.10	(1,052,082.75)	(1,508,760.94)	644,150.41
Accounts Receivable	9200-9299	2,092,701.28	859,295.95	4,610,535.04	1,332,723.85	252,178.49	31,610.96	242,610.51	(273,200.97)
Due From Other Funds	9310	0.00	73,943.30	703,213.18	(215,962.20)	(291,012.74)	(84,228.68)	(74,495.51)	(305,315.97)
Stores	9320	4,324.09	3,919.28	15,303.06	9,160.30	(6,149.04)	29,011.56	(43,981.79)	2,742.44
Prepaid Expenditures	9330	44,912.32	627.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	520,181.93	(1,115,618.71)	(154,488.99)	(294,261.62)	7,951.42	(15,653.23)	1,058.37	(4,859.99)
Deferred Outflows of Resources	9490								
SUBTOTAL		3,923,474.79	(3,606,675.34)	5,563,454.49	3,048,134.46	876,368.23	(1,091,342.14)	(1,383,569.36)	63,515.92
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	12,754,663.24	(1,749,179.32)	2,542,940.40	(340,013.62)	(327,769.23)	234,614.02	(926,011.74)	(144,034.33)
Due To Other Funds	9610	0.00	23,428,630.96	26,770.62	(34,294,127.94)	18,814.78	34,268,403.00	(3,099.48)	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	1,446,454.58	0.00	0.00	0.00	0.00	0.00	0.00	(28,050.00)
Deferred Inflows of Resources	9690								
SUBTOTAL		14,201,117.82	21,679,451.64	2,569,711.02	(34,634,141.56)	(308,954.45)	34,503,017.02	(929,111.22)	(172,084.33)
Nonoperating									
Suspense Clearing	9910		(9.24)	9.24	0.00	(1,772.83)	1,772.83	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(9.24)	9.24	0.00	(1,772.83)	1,772.83	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(13,386,392.52)	(33,156,879.29)	(4,993,479.78)	15,553,815.45	23,345,298.99	33,222,477.60	(21,552,335.80)	(21,804,429.98)
F. ENDING CASH (A + E)		52,102,957.68	18,946,078.39	13,952,598.61	29,506,414.06	52,851,713.05	86,074,190.65	64,521,854.85	42,717,424.87
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):									
A. BEGINNING CASH									
		42,717,424.87	34,552,611.17	91,146,739.74	73,015,162.47				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	1,817,763.95	702,697.09	702,697.09	1,701,542.48			11,926,838.00	11,926,838.00
	8020-8079	13,809,755.38	77,637,043.10	5,952,752.67	3,478,288.77			235,302,294.00	235,302,294.00
	8080-8099	0.00	0.00	0.00	(48,281.00)			(68,924.00)	(68,924.00)
Miscellaneous Funds									
	8100-8299	242,997.03	100,387.51	1,911,174.94	6,603,691.79			13,162,115.00	13,162,115.00
	8300-8599	2,037,934.12	2,771,373.01	898,488.65	3,303,901.62			24,623,290.00	24,623,290.00
	8600-8799	494,045.90	461,331.64	335,398.28	1,157,413.92			8,853,818.00	8,853,818.00
Interfund Transfers In									
	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources									
	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
		18,402,496.38	81,672,832.35	9,800,511.63	16,196,557.58	0.00	0.00	293,799,431.00	293,799,431.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries									
	1000-1999	12,391,045.84	12,278,711.18	12,638,293.01	13,194,286.22			123,893,476.00	123,893,476.00
Classified Salaries									
	2000-2999	4,403,961.32	4,398,540.85	4,425,137.48	9,434,083.91			49,295,328.00	49,295,328.00
Employee Benefits									
	3000-3999	5,821,863.42	5,966,945.41	5,878,514.95	8,423,148.42			65,038,835.00	65,038,835.00
Books and Supplies									
	4000-4999	1,099,813.60	1,421,338.81	1,620,393.27	4,663,040.11			15,319,259.00	15,319,259.00
Services									
	5000-5999	2,243,090.82	2,049,990.66	2,251,587.20	5,706,124.10			25,020,383.00	25,020,383.00
Capital Outlay									
	6000-6599	141,280.09	113,932.74	387,968.72	959,951.81			3,119,022.00	3,119,022.00
Other Outgo									
	7000-7499	352,429.77	286,737.46	171,621.01	984,179.32			3,005,022.00	3,005,022.00
Interfund Transfers Out									
	7600-7629	0.00	0.00	0.00	14,525,510.00			14,525,510.00	14,525,510.00
All Other Financing Uses									
	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
		26,453,484.86	26,516,197.11	27,373,515.64	57,890,323.89	0.00	0.00	299,216,835.00	299,216,835.00
TOTAL DISBURSEMENTS									
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
	9111-9199	(717,767.52)	1,445,589.51	(659,068.24)	(694,064.58)			(1,190,724.67)	
Cash Not in Treasury									
	9200-9299	340,075.65	153,693.79	(77,795.33)	(9,563,926.33)			502.89	
Accounts Receivable									
	9310	(392,477.89)	(248,827.98)	(64,478.45)	552,319.58			(347,323.36)	
Due From Other Funds									
	9320	57,079.84	(15,547.63)	(11,587.80)	5,211.72			49,486.03	
Stores									
	9330	0.00	(16,625.00)	(10,388.00)	(18,526.32)			0.00	
Prepaid Expenditures									
	9340	3,686.64	2,026.93	(2,016.35)	1,039,214.70			(12,778.90)	
Other Current Assets									
Deferred Outflows of Resources									
	9490							0.00	
		(709,403.28)	1,320,309.62	(825,334.17)	(8,679,771.23)	0.00	0.00	(1,500,838.01)	
SUBTOTAL									
Liabilities and Deferred Inflows									
	9500-9599	(543,233.06)	(104,733.71)	(206,748.64)	(11,399,376.15)			(208,882.14)	
Accounts Payable									
	9610	0.00	0.00	0.00	(26,000,000.00)			(2,554,608.06)	
Due To Other Funds									
	9640	0.00	0.00	0.00	0.00			0.00	
Current Loans									
	9650	(52,345.00)	(12,450.00)	(60,012.27)	(1,293,597.31)			0.00	
Unearned Revenues									
	9690	(595,578.06)	(117,183.71)	(266,760.91)	(38,692,973.46)	0.00	0.00	(2,763,490.20)	
Deferred Inflows of Resources									
								0.00	
SUBTOTAL									
Nonoperating									
	9910	0.00	0.00	0.00	0.00			0.00	
Suspense Clearing									
								0.00	
TOTAL BALANCE SHEET ITEMS									
		(113,825.22)	1,437,493.33	(558,573.26)	30,013,202.23	0.00	0.00	1,262,652.19	
E. NET INCREASE/DECREASE (B - C + D)									
		(8,164,813.70)	56,594,128.57	(18,131,577.27)	(11,680,564.08)	0.00	0.00	(4,154,751.81)	(5,417,404.00)
F. ENDING CASH (A + E)									
		34,552,611.17	91,146,739.74	73,015,162.47	61,334,598.39				
G. ENDING CASH, PLUS CASH									
								61,334,598.39	
ACCUALS AND ADJUSTMENTS									

Appendixes

SACS

Criteria and Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	20,666.63	20,666.63		
Charter School	0.00	0.00		
Total ADA	20,666.63	20,666.63	0.0%	Met
1st Subsequent Year (2017-18)				
District Regular	20,777.45	20,777.45		
Charter School				
Total ADA	20,777.45	20,777.45	0.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	20,785.62	20,785.62		
Charter School				
Total ADA	20,785.62	20,785.62	0.0%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	21,585	21,585		
Charter School				
Total Enrollment	21,585	21,585	0.0%	Met
1st Subsequent Year (2017-18)				
District Regular	21,682	21,682		
Charter School				
Total Enrollment	21,682	21,682	0.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	21,680	21,680		
Charter School				
Total Enrollment	21,680	21,680	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	21,019	21,966	95.7%
Second Prior Year (2014-15)			
District Regular	20,948	21,919	
Charter School			
Total ADA/Enrollment	20,948	21,919	95.6%
First Prior Year (2015-16)			
District Regular	20,711	21,585	
Charter School		0	
Total ADA/Enrollment	20,711	21,585	96.0%
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	20,667	21,585		
Charter School	0			
Total ADA/Enrollment	20,667	21,585	95.7%	Met
1st Subsequent Year (2017-18)				
District Regular	20,777	21,682		
Charter School				
Total ADA/Enrollment	20,777	21,682	95.8%	Met
2nd Subsequent Year (2018-19)				
District Regular	20,786	21,680		
Charter School				
Total ADA/Enrollment	20,786	21,680	95.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
First Interim		Second Interim			
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals		Percent Change	Status
Current Year (2016-17)	247,229,132.00	247,229,132.00		0.0%	Met
1st Subsequent Year (2017-18)	254,299,312.00	254,299,312.00		0.0%	Met
2nd Subsequent Year (2018-19)	261,226,430.00	264,245,093.00		1.2%	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 first interim projections 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)	143,461,556.08	159,705,712.22	89.8%
Second Prior Year (2014-15)	156,604,595.53	174,291,649.15	89.9%
First Prior Year (2015-16)	163,935,481.65	180,727,710.68	90.7%
	Historical Average Ratio:		90.1%

	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):	87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	175,737,661.00	197,479,147.00	89.0%	Met
1st Subsequent Year (2017-18)	183,671,947.00	210,297,336.00	87.3%	Met
2nd Subsequent Year (2018-19)	186,098,504.00	208,745,281.00	89.2%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	13,573,702.00	13,162,115.00	-3.0%	No
1st Subsequent Year (2017-18)	13,012,069.00	12,956,680.00	-0.4%	No
2nd Subsequent Year (2018-19)	13,097,949.00	12,956,680.00	-1.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	24,320,313.00	24,623,290.00	1.2%	No
1st Subsequent Year (2017-18)	18,994,931.00	20,038,156.00	5.5%	Yes
2nd Subsequent Year (2018-19)	19,310,036.00	19,363,554.00	0.3%	No

Explanation:
(required if Yes)

Mandated Cost Block Grant

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	7,902,200.00	8,853,818.00	12.0%	Yes
1st Subsequent Year (2017-18)	5,858,570.00	5,858,570.00	0.0%	No
2nd Subsequent Year (2018-19)	5,889,458.00	5,889,458.00	0.0%	No

Explanation:
(required if Yes)

Community Support Builds throughout the year

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	15,219,774.00	15,319,259.00	0.7%	No
1st Subsequent Year (2017-18)	15,319,869.00	20,751,817.00	35.5%	Yes
2nd Subsequent Year (2018-19)	15,733,505.00	16,312,115.00	3.7%	No

Explanation:
(required if Yes)

Changes to this object can be attributed to transfer among objects throughout the year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	24,670,875.00	25,020,383.00	1.4%	No
1st Subsequent Year (2017-18)	23,308,772.00	25,265,080.00	8.4%	Yes
2nd Subsequent Year (2018-19)	23,938,109.00	25,947,238.00	8.4%	Yes

Explanation:
(required if Yes)

Changes to this object can be attributed to transfer among objects throughout the year. Some funds have to be redirected towards educational consultants and professional development tied to LCFF.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	45,796,215.00	46,639,223.00	1.8%	Met
1st Subsequent Year (2017-18)	37,865,570.00	38,853,406.00	2.6%	Met
2nd Subsequent Year (2018-19)	38,297,443.00	38,209,692.00	-0.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	39,890,649.00	40,339,642.00	1.1%	Met
1st Subsequent Year (2017-18)	38,628,641.00	46,016,897.00	19.1%	Not Met
2nd Subsequent Year (2018-19)	39,671,614.00	42,259,353.00	6.5%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Changes to this object can be attributed to transfer among objects throughout the year.

Explanation:

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

Changes to this object can be attributed to transfer among objects throughout the year. Some funds have to be redirected towards educational consultants and professional development tied to LCFF.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	8,962,814.85	12,600,047.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		12,600,047.00	

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)	11.1%	9.1%	9.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.7%	3.0%	3.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2016-17)	(1,307,458.00)	212,004,657.00	0.6%	Met
1st Subsequent Year (2017-18)	(5,612,940.00)	217,257,715.00	2.6%	Met
2nd Subsequent Year (2018-19)	1,015,817.00	217,878,825.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2016-17)		34,694,812.00	Met
1st Subsequent Year (2017-18)		27,851,064.00	Met
2nd Subsequent Year (2018-19)		28,866,881.00	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)		61,334,598.39	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):	20,667	20,777	20,786
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

- 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)	299,216,835.00	304,383,250.00	306,032,469.00
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)	299,216,835.00	304,383,250.00	306,032,469.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,976,505.05	9,131,497.50	9,180,974.07
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)	8,976,505.05	9,131,497.50	9,180,974.07

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)	19,682,716.00	14,102,873.00	15,118,690.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	13,475,000.00	13,475,000.00	13,475,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	33,157,716.00	27,577,873.00	28,593,690.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.08%	9.06%	9.34%
District's Reserve Standard (Section 10B, Line 7):	8,976,505.05	9,131,497.50	9,180,974.07
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(47,717,752.00)	(47,749,763.00)	0.1%	32,011.00	Met
1st Subsequent Year (2017-18)	(55,139,351.00)	(55,139,351.00)	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	(56,435,008.00)	(56,435,008.00)	0.0%	0.00	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)	14,525,510.00	14,525,510.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	5,192,507.00	6,960,379.00	34.0%	1,767,872.00	Not Met
2nd Subsequent Year (2018-19)	5,333,544.00	9,133,544.00	71.2%	3,800,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers to Special Reserve funds have increased (OPEB funding and Mandated Costs).

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
-
- b. OPEB unfunded actuarial accrued liability (UAAL)
-
- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
-
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
57,617,539.00	57,617,539.00
57,617,539.00	57,617,539.00
Actuarial	Actuarial
Jul 01, 2014	Jul 01, 2014

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)

First Interim (Form 01CSI, Item S7A)	Second Interim
8,252,170.00	8,252,170.00
8,664,778.00	8,664,778.00
9,098,017.00	9,098,017.00

- 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)

2,130,988.00	2,130,021.00
2,148,036.00	2,148,036.00
2,156,240.00	2,156,240.00

- 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)

2,410,065.00	2,410,065.00
2,458,266.00	2,458,266.00
2,507,431.00	2,507,431.00

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

126	126
126	126
126	126

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	10,599,851.00	10,599,851.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2016-17)	3,107,304.00	3,107,304.00
1st Subsequent Year (2017-18)	3,169,450.00	3,169,450.00
2nd Subsequent Year (2018-19)	3,232,839.00	3,232,839.00

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

b. Amount contributed (funded) for self-insurance programs		
Current Year (2016-17)	3,169,450.00	3,169,450.00
1st Subsequent Year (2017-18)	3,169,450.00	3,169,450.00
2nd Subsequent Year (2018-19)	3,232,839.00	3,232,839.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,097.3	1,097.3	1,097.3	1,097.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

No

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	932.3	932.3	932.3	932.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

No

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

0

0

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

No		

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Classified (Non-management) Step and Column Adjustments

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

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

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	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	129.8	129.8	129.8	129.8

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
3,114,528	3,114,528	3,114,528
92.4%	92.4%	92.4%
21.0%	0.0%	0.0%

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

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

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

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
360,702	360,702	360,702
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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?

Yes

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

Comments:
(optional)

A9 Paul Reed, CBO, retired and Jeffrey Trader is Acting Chief Financial Official.

End of School District Second Interim Criteria and Standards Review