

WISEBURN UNIFIED SCHOOL DISTRICT
19 - 76869

2nd INTERIM
2016-2017

SUPERINTENDENT: TOM JOHNSTONE, Ed.D.
CHIEF BUSINESS OFFICIAL: DAVE WILSON



Wiseburn Unified School District

Tom Johnstone, Ed.D., Superintendent

Board of Trustees

Israel Mora, President • JoAnne Kaneda, Vice President/Clerk
Neil Goldman, Member • Nelson Martinez, Member • Roger Bañuelos, Member

Wiseburn Family of Schools

Pre-Schools – Wiseburn Child Development Centers

Juan de Anza
Juan Cabrillo

Elementary Schools

Juan de Anza
Peter Burnett
Juan Cabrillo

Middle School

Richard Henry Dana

Da Vinci Charter Schools

Da Vinci Innovation Academy (K-8)

Wiseburn High School,
Home of the Da Vinci High Schools:

Da Vinci Communications
Da Vinci Design
Da Vinci Science

Da Vinci Chief Executive Officer

Matt Wunder, Ed.D

Da Vinci Board of Trustees

Chet Pipkin, President
Don Brann, Vice President
Roger Bañuelos, Member
Art Lofton, Member
Brian Meath, Member
Israel Mora, Member
Jennifer Morgan, Member

Wiseburn District Office

13530 Aviation Boulevard
Hawthorne, CA 90250

Phone: (310) 643-3025
Fax: (310) 643-7659
www.wiseburn.k12.ca.us

Da Vinci Office

Phone: (310) 725-5800
www.davincischools.org

Date: March 9, 2017

To: Superintendent Johnstone and Wiseburn Unified Board of Trustees

From: *dw* Dave Wilson, Chief Business Official

Subject: Notes for the 2nd Interim Report (2nd Interim Report Attached)

Executive Summary

On Tuesday, January 10, 2017 Governor Brown unveiled his proposed 2017-2018 State Budget. This Budget proposal includes \$73.5 billion for Proposition 98 funding, an increase of \$2.1 billion over the current level. The proposal provided for an increase of \$744 million in Local Control Funding Formula (LCFF) gap funding over the current level. This increase will only fund the growth in the Statewide LCFF target due to the 1.48% statutory COLA. The projected \$744 million is a significant reduction from the \$2.2 billion for 2017-18 that was projected in June 2016. In other words, the \$744 million proposed to further implement LCFF in order to fund districts closer to their "target" is merely paying for the statutory COLA. As a comparison, the State's 2016-17 Budget included \$2.94 billion to increase LCFF funding, or approximately four times greater than what has been proposed for 2017-18.

The remaining \$1.4 billion in increased Prop. 98 funding is being allocated to fund additional one-time discretionary funding, additional Career Technical Education Funding, increased funding for categorical programs outside the LCFF, such as Special Education and Child Nutrition, as well as a number of other State programs that fall under the Prop. 98 umbrella.

The Governor has reduced the State revenue projections, which has lowered the minimum Prop. 98 guarantee. As in prior years, the Governor's proposed Budget could change drastically from the Budget that is eventually signed into law. The Budget proposal is the start of many discussions and negotiations between State lawmakers and the Governor before the 2017-18 State Budget is enacted. District staff will have a greater understanding of the proposed 2017-18 State Budget when the Governor releases the "May Revise" Budget.

General Information

The following information is provided as background for the 2016-17 2nd Interim Report and Multi-Year projections for the 2017-18 and 2018-19 fiscal years. The County Office of Education provides guidelines regarding the State's projected future LCFF allocations (which include cost of living adjustments) and other pertinent information which were used in the development of the 2nd Interim Report. Please note, Budgets, including the 2nd Interim Report, are fluid documents.

The 2016-17 2nd Interim Report reflects LCFF funding of approximately \$7,970 per average daily attendance (ADA), an increase of approximately \$340 per ADA in additional ongoing revenue than the prior year. It is important to mention that the LCFF funding formula is determined by both ADA as well as the number of socio-economic disadvantaged students, English Language Learners, and the number of Foster Youth that attend our schools. The District closely monitors these figures and adjusts revenue projections as necessary.

For the 2nd Interim Report, staff is projecting an increase in P2 ADA of approximately 20 compared to the 2015-16 P2 ADA, which reflects the increase in 21 students compared to 2015-16 enrollment. Staff will continue to monitor enrollment and ADA trends as the District continues to implement a planned decrease in enrollment over the course of the next few years.

Revenues/ Expenditures

Revenues have been adjusted to reflect updated County Office of Education LCFF projections. Other sources of revenue have also been revised based on updated estimates.

In the current year, the District will receive approximately \$520,000 in one-time revenues that the State is allocating in order to pay down prior year mandate claims. The District plans on spending these one-time revenues on one-time expenses over the next few years so that the one-time revenues are spent wisely and have a long lasting impact on the students we serve.

Projected expenditures have been adjusted to reflect current projections, including estimated step/column costs, inflationary costs (i.e. utilities), and Special Education costs, (see Narrative – “Budget Revisions” below).

Overall, the District is projecting a net decrease to the ending fund balance of approximately \$(732,500). The projected ending fund balance is \$3,790,109, of which, \$2,687,619 or 10.3% (as compared to total expenditures) is designated for economic uncertainties. The reserve for economic uncertainties increases to 12.2% and 21.6% when the projected ending fund balances of Fund 17 and Fund 20 are included, respectively.

Please note that the projected deficit of \$(732,500) includes the net of one-time revenues and one-time expenses of approximately \$(793,000). In other words, one-time expenses are greater than one-time revenues by \$793,000, which directly contributes to the projected deficit. If one-time revenues and one-time expenses are not included in totals, the projected surplus would be approximately \$60,500. I estimate that the true operating budget will end the year between a deficit of \$(100,000) and a net increase of \$100,000. (SEE EXHIBIT A)

Reserves

The District is required to maintain a minimum Reserve for Economic Uncertainties of no less than 3.0%. The District is in compliance with this requirement and as such has reserves above the required 3.0% for economic uncertainties. The District closely monitors potential sources of revenue as well as the potential increase in expenditures (step and column, Special Education, and other inflationary costs). The 2nd Interim Report shows that the District maintains the required 3.0% reserve for the current year as well as the two subsequent years.

Salary Settlements

Negotiations with the Wiseburn Faculty Association (WFA) have been completed, with a contract through June 30, 2017. All employees (including Management and Confidential) have successfully negotiated for an ongoing 3.0% salary increase and a one time off-schedule bonus of 1.1%. The California School Employees Association Chapter #486 (CSEA) has also agreed to the same provisions as the Wiseburn Faculty Association, with a contract through June 30, 2017.

Both bargaining units also agreed to an increase in the District paid Health and Welfare benefits by an additional \$135 per year, increasing the District's annual contribution to \$5,635, per Full Time Employee. These settlements, along with increased costs for step and column, are reflected in the 2nd Interim Report.

Budget Revisions

The 2nd Interim Report has budget revisions that reflect staff estimates, as of the date of this report. These budget revisions are reflected in the last column of the 2nd Interim Report and will, with Board approval, be used to adjust the Adopted Budget to the numbers presented in the 2nd Interim Report (see "Narrative – Budget Revisions" below).

Narrative – Budget Revisions

Revenues

LCFF Sources	\$18,000 – Increase to reflect the projected gap closure from 54.18% at 1 st Interim to 55.28% at 2 nd Interim
Other State Revenue	(\$49,000) – Decrease to reflect updated Lottery projections
Other Local Revenue	\$96,000 – Increase to reflect updated Community Redevelopment Funds

Expenditures

Certificated Salaries	\$22,000 – Increase to reflect updated certificated expenditure projections based on position changes effective January 1, 2017
Classified Salaries	\$(64,500) – Decrease to reflect updated classified expenditure projections
Employee Benefits	\$45,500 – Increase to reflect updated employee benefit expenditure projections
Books/Supplies	\$(100,000) – Decrease to reflect updated projections
Services/Operating Costs	\$(38,500) – Decrease to reflect updated projections
Capital Outlay	\$150,000 – Increase to reflect purchase of District Office furniture at new District Office location

Multi-Year Projections

Staff has budgeted for increased revenues in 2017-18 (to reflect 1.48% COLA), and 2018-19 based on County estimates. However, there is no statutory guaranteed increase in LCFF funding in any given year, therefore, per County guidance, the projected increase in LCFF revenues were “set aside” in the 2017-18 and 2018-19 ending balances as “assigned”.

It is projected that federal revenues will remain flat in both subsequent years. Beginning in 2017-18, Other State revenues were decreased to reflect the reduction in one-time “Mandate Funding”. Beginning in 2017-18, Other Local revenues were decreased to reflect the loss of Da Vinci rent, which will then be deposited into a deferred maintenance account, managed by Da Vinci.

Expenditures are being adjusted for estimated step/column costs, increased utility costs as well as Special Education costs. The District has also included the projected increase in District paid retirement contributions for both STRS and PERS. The employer paid STRS rate will increase by 1.85% each year, until topping out at 19.1% in 2020-21. The PERS rate is also expected to increase each year, reaching 28.2% in 2023-24.

EXHIBIT A

2016-17 2nd Interim Report

LCFF revenue	19,618,000		
Federal revenue	610,000		
State revenue	1,972,000	519,000	One time revenue
Other local revenue	3,118,500		
Transfers in	100,000		
	<u>25,418,500</u>	<u>519,000</u>	
Certificated Salaries	13,596,000	143,500	One time expenses
Classified Salaries	3,791,500	42,500	One time expenses
Employee Benefits	4,369,500	32,000	One time expenses
Books and Supplies	1,313,000	720,000	One time expenses
Services & Operating Expenses	2,474,500	67,000	One time expenses
Capital Outlay	381,500	307,000	One time expenses
Other Outgo	225,000		
Other Outgo - Indirect Costs	-		
	<u>26,151,000</u>	<u>1,312,000</u>	
net increase/ (decrease)	(732,500)	(793,000)	
	** 60,500		

** projected true net increase after one time revenues and expenditures factored in

District projects the "true" operating budget will end the year between a deficit of \$(100,000) and a surplus of \$100,000.

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2017

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Dave Wilson

Telephone: 310-643-3025

Title: Chief Business Official

E-mail: dwilson@wiseburn.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

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

19 76869 0000000
Form 011

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	19,424,000.00	19,600,000.00	11,699,828.20	19,618,000.00	18,000.00	0.1%
2) Federal Revenue		8100-8299	587,000.00	610,000.00	89,170.15	610,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,949,500.00	2,021,000.00	895,658.08	1,972,000.00	(49,000.00)	-2.4%
4) Other Local Revenue		8600-8799	3,078,000.00	3,022,500.00	1,438,285.62	3,118,500.00	96,000.00	3.2%
5) TOTAL, REVENUES			25,038,500.00	25,253,500.00	14,122,942.05	25,318,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,081,000.00	13,574,000.00	6,286,226.56	13,596,000.00	(22,000.00)	-0.2%
2) Classified Salaries		2000-2999	3,684,000.00	3,856,000.00	1,799,089.97	3,791,500.00	64,500.00	1.7%
3) Employee Benefits		3000-3999	4,203,550.00	4,324,000.00	1,977,368.44	4,369,500.00	(45,500.00)	-1.1%
4) Books and Supplies		4000-4999	1,290,000.00	1,413,000.00	810,553.87	1,313,000.00	100,000.00	7.1%
5) Services and Other Operating Expenditures		5000-5999	2,346,900.00	2,513,000.00	1,226,569.76	2,474,500.00	38,500.00	1.5%
6) Capital Outlay		6000-6999	31,500.00	231,500.00	186,721.81	381,500.00	(150,000.00)	-64.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	225,000.00	225,000.00	64,646.00	225,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,300.00)	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,853,650.00	26,136,500.00	12,351,176.41	26,151,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			164,850.00	(883,000.00)	1,771,765.64	(832,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	150,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	100,000.00	0.00	100,000.00		

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

19 76869 0000000
Form 011

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)			334,850.00	(783,000.00)	1,771,765.64	(732,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,522,608.76	4,522,608.76		4,522,608.76	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)			4,522,608.76	4,522,608.76		4,522,608.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,522,608.76	4,522,608.76		4,522,608.76		
2) Ending Balance, June 30 (E + F1e)			4,857,458.76	3,739,608.76		3,790,108.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
Stores		9712	20,000.00	20,000.00		20,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	566,877.88	659,489.88		634,989.88		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,770,416.00	2,770,416.00		440,000.00		
Other Assignments	0000	9780	2,770,416.00					
Other Assignments	0000	9780		2,770,416.00				
Other assignment	0000	9780				440,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,492,664.88	282,202.88		2,687,618.88		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,501,952.00	12,531,332.00	7,242,615.00	12,549,332.00	18,000.00	0.1%
Education Protection Account State Aid - Current Year		8012	3,475,095.00	3,412,912.00	1,706,459.00	3,412,912.00	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	34,975.00	34,975.00	14,312.12	34,975.00	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	2.00	2.00	0.00	2.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,962,161.00	4,068,578.00	2,546,827.79	4,068,578.00	0.00	0.0%
Unsecured Roll Taxes		8042	169,926.00	169,926.00	4,465.04	169,926.00	0.00	0.0%
Prior Years' Taxes		8043	238,951.00	238,951.00	97,842.39	238,951.00	0.00	0.0%
Supplemental Taxes		8044	88,513.00	88,513.00	62,282.90	88,513.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	179,000.00	965,000.00	44,734.27	965,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	746,269.00	232,676.00	474,363.74	232,676.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	17,000.00	10,000.00	5,925.95	10,000.00	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			21,413,844.00	21,752,865.00	12,199,828.20	21,770,865.00	18,000.00	0.1%
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	(1,989,844.00)	(2,152,865.00)	(500,000.00)	(2,152,865.00)	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			19,424,000.00	19,600,000.00	11,699,828.20	19,618,000.00	18,000.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	270,000.00	270,000.00	0.00	270,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	97,000.00	97,000.00	0.00	97,000.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	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	160,000.00	170,000.00	48,435.00	170,000.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	32,000.00	32,000.00	15,732.00	32,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	28,000.00	28,000.00	13,142.00	28,000.00	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%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	13,000.00	11,861.15	13,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			587,000.00	610,000.00	89,170.15	610,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	720,000.00	786,000.00	260,975.00	786,000.00	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	643,000.00	587,000.00	502,023.00	587,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	472,000.00	528,000.00	124,868.37	479,000.00	(49,000.00)	-9.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	114,500.00	120,000.00	7,791.71	120,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,949,500.00	2,021,000.00	895,658.08	1,972,000.00	(49,000.00)	-2.4%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	1,900,000.00	1,900,000.00	974,067.72	1,900,000.00	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	126,000.00	126,000.00	239,285.40	240,000.00	114,000.00	90.5%
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	360,500.00	340,500.00	31,364.10	340,500.00	0.00	0.0%
Interest		8660	30,000.00	40,000.00	24,878.00	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	661,500.00	616,000.00	168,690.40	598,000.00	(18,000.00)	-2.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
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			3,078,000.00	3,022,500.00	1,438,285.62	3,118,500.00	96,000.00	3.2%
TOTAL, REVENUES			25,038,500.00	25,253,500.00	14,122,942.05	25,318,500.00	65,000.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,517,000.00	10,968,500.00	4,968,642.77	10,955,500.00	13,000.00	0.1%
Certificated Pupil Support Salaries		1200	1,406,100.00	1,426,000.00	665,451.91	1,441,000.00	(15,000.00)	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,157,900.00	1,179,500.00	652,131.88	1,199,500.00	(20,000.00)	-1.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,081,000.00	13,574,000.00	6,286,226.56	13,596,000.00	(22,000.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,087,800.00	1,087,800.00	456,951.27	1,087,800.00	0.00	0.0%
Classified Support Salaries		2200	1,141,660.00	1,190,000.00	544,442.72	1,162,500.00	27,500.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	125,941.00	144,000.00	145,488.02	144,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,034,239.00	1,120,200.00	526,180.60	1,094,200.00	26,000.00	2.3%
Other Classified Salaries		2900	294,360.00	314,000.00	126,027.36	303,000.00	11,000.00	3.5%
TOTAL, CLASSIFIED SALARIES			3,684,000.00	3,856,000.00	1,799,089.97	3,791,500.00	64,500.00	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,659,800.00	1,685,100.00	783,159.94	1,706,100.00	(21,000.00)	-1.2%
PERS		3201-3202	351,000.00	371,500.00	180,731.91	381,500.00	(10,000.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	460,000.00	489,000.00	229,458.37	495,000.00	(6,000.00)	-1.2%
Health and Welfare Benefits		3401-3402	1,013,000.00	1,012,000.00	401,891.27	1,005,000.00	7,000.00	0.7%
Unemployment Insurance		3501-3502	8,700.00	8,700.00	3,955.90	8,700.00	0.00	0.0%
Workers' Compensation		3601-3602	247,250.00	272,800.00	126,701.14	287,800.00	(15,000.00)	-5.5%
OPEB, Allocated		3701-3702	317,800.00	324,900.00	188,609.80	331,900.00	(7,000.00)	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	146,000.00	160,000.00	62,860.11	153,500.00	6,500.00	4.1%
TOTAL, EMPLOYEE BENEFITS			4,203,550.00	4,324,000.00	1,977,368.44	4,369,500.00	(45,500.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,000.00	321,000.00	66,735.21	370,000.00	(49,000.00)	-15.3%
Books and Other Reference Materials		4200	3,000.00	5,500.00	3,400.09	6,000.00	(500.00)	-9.1%
Materials and Supplies		4300	507,000.00	582,000.00	452,252.52	437,000.00	145,000.00	24.9%
Noncapitalized Equipment		4400	610,000.00	504,500.00	288,166.05	500,000.00	4,500.00	0.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,290,000.00	1,413,000.00	810,553.87	1,313,000.00	100,000.00	7.1%
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	90,400.00	92,000.00	31,824.78	62,500.00	29,500.00	32.1%
Dues and Memberships		5300	30,000.00	82,000.00	6,339.49	30,000.00	52,000.00	63.4%
Insurance		5400-5450	130,000.00	130,000.00	128,646.00	130,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	575,000.00	557,500.00	312,405.92	534,500.00	23,000.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	205,500.00	205,500.00	135,616.15	220,500.00	(15,000.00)	-7.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,261,000.00	1,391,000.00	569,366.03	1,417,000.00	(26,000.00)	-1.9%
Communications		5900	55,000.00	55,000.00	42,371.39	80,000.00	(25,000.00)	-45.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,346,900.00	2,513,000.00	1,226,569.76	2,474,500.00	38,500.00	1.5%

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

19 76869 0000000
Form 011

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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	225,000.00	133,470.31	275,000.00	(50,000.00)	-22.2%
Equipment Replacement		6500	0.00	0.00	53,251.50	100,000.00	(100,000.00)	New
TOTAL, CAPITAL OUTLAY			31,500.00	231,500.00	186,721.81	381,500.00	(150,000.00)	-64.8%
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	225,000.00	225,000.00	64,646.00	225,000.00	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)			225,000.00	225,000.00	64,646.00	225,000.00	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	(8,300.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,300.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,853,650.00	26,136,500.00	12,351,176.41	26,151,000.00	(14,500.00)	-0.1%

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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	150,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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)			150,000.00	100,000.00	0.00	100,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	19,424,000.00	19,600,000.00	11,699,828.20	19,618,000.00	18,000.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	1,040.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,010,500.00	988,000.00	626,522.73	960,000.00	(28,000.00)	-2.8%
4) Other Local Revenue		8600-8799	3,028,000.00	2,972,500.00	1,432,267.49	3,068,500.00	96,000.00	3.2%
5) TOTAL, REVENUES			23,462,500.00	23,560,500.00	13,759,658.42	23,646,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,619,982.38	10,086,632.38	4,759,460.54	10,104,632.38	(18,000.00)	-0.2%
2) Classified Salaries		2000-2999	2,283,720.00	2,455,520.00	1,125,448.02	2,391,020.00	64,500.00	2.6%
3) Employee Benefits		3000-3999	3,680,899.00	3,802,061.00	1,513,192.41	3,847,561.00	(45,500.00)	-1.2%
4) Books and Supplies		4000-4999	1,081,500.00	1,192,500.00	745,053.31	1,113,000.00	79,500.00	6.7%
5) Services and Other Operating Expenditures		5000-5999	1,579,105.00	1,745,205.00	891,822.13	1,686,705.00	58,500.00	3.4%
6) Capital Outlay		6000-6999	31,500.00	231,500.00	170,264.43	381,500.00	(150,000.00)	-64.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,300.00)	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,268,406.38	19,513,418.38	9,205,240.84	19,524,418.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,194,093.62	4,047,081.62	4,554,417.58	4,122,081.62		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	150,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,045,743.62)	(5,059,193.62)	0.00	(5,059,193.62)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,895,743.62)	(4,959,193.62)	0.00	(4,959,193.62)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			298,350.00	(912,112.00)	4,554,417.58	(837,112.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,992,230.88	3,992,230.88		3,992,230.88	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,992,230.88	3,992,230.88		3,992,230.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,992,230.88	3,992,230.88		3,992,230.88		
2) Ending Balance, June 30 (E + F1e)			4,290,580.88	3,080,118.88		3,155,118.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
Stores		9712	20,000.00	20,000.00		20,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,770,416.00	2,770,416.00		440,000.00		
Other Assignments	0000	9780	2,770,416.00					
Other Assignments	0000	9780		2,770,416.00				
Other assignment	0000	9780				440,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,492,664.88	282,202.88		2,687,618.88		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,501,952.00	12,531,332.00	7,242,615.00	12,549,332.00	18,000.00	0.1%
Education Protection Account State Aid - Current Year		8012	3,475,095.00	3,412,912.00	1,706,459.00	3,412,912.00	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	34,975.00	34,975.00	14,312.12	34,975.00	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	2.00	2.00	0.00	2.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,962,161.00	4,068,578.00	2,546,827.79	4,068,578.00	0.00	0.0%
Unsecured Roll Taxes		8042	169,926.00	169,926.00	4,465.04	169,926.00	0.00	0.0%
Prior Years' Taxes		8043	238,951.00	238,951.00	97,842.39	238,951.00	0.00	0.0%
Supplemental Taxes		8044	88,513.00	88,513.00	62,282.90	88,513.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	179,000.00	965,000.00	44,734.27	965,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	746,269.00	232,676.00	474,363.74	232,676.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	17,000.00	10,000.00	5,925.95	10,000.00	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			21,413,844.00	21,752,865.00	12,199,828.20	21,770,865.00	18,000.00	0.1%
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	(1,989,844.00)	(2,152,865.00)	(500,000.00)	(2,152,865.00)	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			19,424,000.00	19,600,000.00	11,699,828.20	19,618,000.00	18,000.00	0.1%
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						

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	1,040.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	1,040.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	643,000.00	587,000.00	502,023.00	587,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	365,000.00	393,000.00	116,708.02	365,000.00	(28,000.00)	-7.1%
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	2,500.00	8,000.00	7,791.71	8,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,010,500.00	988,000.00	626,522.73	960,000.00	(28,000.00)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,900,000.00	1,900,000.00	974,067.72	1,900,000.00	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	126,000.00	126,000.00	239,285.40	240,000.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	360,500.00	340,500.00	31,364.10	340,500.00	0.00	0.0%
Interest		8660	30,000.00	40,000.00	24,878.00	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	611,500.00	566,000.00	162,672.27	548,000.00	(18,000.00)	-3.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
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			3,028,000.00	2,972,500.00	1,432,267.49	3,068,500.00	96,000.00	3.2%
TOTAL, REVENUES			23,462,500.00	23,560,500.00	13,759,658.42	23,646,500.00	86,000.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	8,497,832.38	8,925,832.38	4,101,775.99	8,919,832.38	6,000.00	0.1%
Certificated Pupil Support Salaries		1200	157,250.00	182,100.00	77,812.59	187,600.00	(5,500.00)	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	964,900.00	978,700.00	579,871.96	997,200.00	(18,500.00)	-1.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,619,982.38	10,086,632.38	4,759,460.54	10,104,632.38	(18,000.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	190,971.00	190,971.00	85,773.51	190,971.00	0.00	0.0%
Classified Support Salaries		2200	847,258.00	895,598.00	390,668.43	868,098.00	27,500.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	73,441.00	91,500.00	97,487.12	91,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	994,490.00	1,080,451.00	487,560.33	1,054,451.00	26,000.00	2.4%
Other Classified Salaries		2900	177,560.00	197,000.00	63,958.63	186,000.00	11,000.00	5.6%
TOTAL, CLASSIFIED SALARIES			2,283,720.00	2,455,520.00	1,125,448.02	2,391,020.00	64,500.00	2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,387,100.00	1,413,112.00	592,433.68	1,434,112.00	(21,000.00)	-1.5%
PERS		3201-3202	316,999.00	337,499.00	126,722.65	347,499.00	(10,000.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	429,000.00	458,000.00	155,378.93	464,000.00	(6,000.00)	-1.3%
Health and Welfare Benefits		3401-3402	887,800.00	886,800.00	305,752.10	879,800.00	7,000.00	0.8%
Unemployment Insurance		3501-3502	6,970.00	6,970.00	2,874.24	6,970.00	0.00	0.0%
Workers' Compensation		3601-3602	213,230.00	238,780.00	92,242.55	253,780.00	(15,000.00)	-6.3%
OPEB, Allocated		3701-3702	317,800.00	324,900.00	188,609.80	331,900.00	(7,000.00)	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	122,000.00	136,000.00	49,178.46	129,500.00	6,500.00	4.8%
TOTAL, EMPLOYEE BENEFITS			3,680,899.00	3,802,061.00	1,513,192.41	3,847,561.00	(45,500.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,000.00	321,000.00	66,735.21	370,000.00	(49,000.00)	-15.3%
Books and Other Reference Materials		4200	2,500.00	5,000.00	1,995.25	5,000.00	0.00	0.0%
Materials and Supplies		4300	326,000.00	389,000.00	398,330.82	265,000.00	124,000.00	31.9%
Noncapitalized Equipment		4400	583,000.00	477,500.00	277,992.03	473,000.00	4,500.00	0.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,081,500.00	1,192,500.00	745,053.31	1,113,000.00	79,500.00	6.7%
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	73,617.00	75,217.00	17,758.87	45,717.00	29,500.00	39.2%
Dues and Memberships		5300	30,000.00	82,000.00	6,339.49	30,000.00	52,000.00	63.4%
Insurance		5400-5450	130,000.00	130,000.00	128,646.00	130,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	575,000.00	557,500.00	312,405.92	534,500.00	23,000.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	195,200.00	195,200.00	122,313.71	210,200.00	(15,000.00)	-7.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	520,288.00	650,288.00	262,043.83	656,288.00	(6,000.00)	-0.9%
Communications		5900	55,000.00	55,000.00	42,314.31	80,000.00	(25,000.00)	-45.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,579,105.00	1,745,205.00	891,822.13	1,686,705.00	58,500.00	3.4%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	225,000.00	123,905.31	275,000.00	(50,000.00)	-22.2%
Equipment Replacement		6500	0.00	0.00	46,359.12	100,000.00	(100,000.00)	New
TOTAL, CAPITAL OUTLAY			31,500.00	231,500.00	170,264.43	381,500.00	(150,000.00)	-64.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(8,300.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,300.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,268,406.38	19,513,418.38	9,205,240.84	19,524,418.38	(11,000.00)	-0.1%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	150,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	(5,045,743.62)	(5,059,193.62)	0.00	(5,059,193.62)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,045,743.62)	(5,059,193.62)	0.00	(5,059,193.62)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,895,743.62)	(4,959,193.62)	0.00	(4,959,193.62)	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	587,000.00	610,000.00	88,130.15	610,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	939,000.00	1,033,000.00	269,135.35	1,012,000.00	(21,000.00)	-2.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	6,018.13	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,576,000.00	1,693,000.00	363,283.63	1,672,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,461,017.62	3,487,367.62	1,526,766.02	3,491,367.62	(4,000.00)	-0.1%
2) Classified Salaries		2000-2999	1,400,280.00	1,400,480.00	673,641.95	1,400,480.00	0.00	0.0%
3) Employee Benefits		3000-3999	522,651.00	521,939.00	464,176.03	521,939.00	0.00	0.0%
4) Books and Supplies		4000-4999	208,500.00	220,500.00	65,500.56	200,000.00	20,500.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	767,795.00	767,795.00	334,747.63	787,795.00	(20,000.00)	-2.6%
6) Capital Outlay		6000-6999	0.00	0.00	16,457.38	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	225,000.00	225,000.00	64,646.00	225,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,585,243.62	6,623,081.62	3,145,935.57	6,626,581.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,009,243.62)	(4,930,081.62)	(2,782,651.94)	(4,954,581.62)		
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	5,045,743.62	5,059,193.62	0.00	5,059,193.62	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,045,743.62	5,059,193.62	0.00	5,059,193.62		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,500.00	129,112.00	(2,782,651.94)	104,612.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	530,377.88	530,377.88		530,377.88	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)			530,377.88	530,377.88		530,377.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			530,377.88	530,377.88		530,377.88		
2) Ending Balance, June 30 (E + F1e)			566,877.88	659,489.88		634,989.88		
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	566,877.88	659,489.88		634,989.88		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	270,000.00	270,000.00	0.00	270,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	97,000.00	97,000.00	0.00	97,000.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	160,000.00	170,000.00	48,435.00	170,000.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	32,000.00	32,000.00	15,732.00	32,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	28,000.00	28,000.00	13,142.00	28,000.00	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%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	13,000.00	10,821.15	13,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			587,000.00	610,000.00	88,130.15	610,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	720,000.00	786,000.00	260,975.00	786,000.00	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	107,000.00	135,000.00	8,160.35	114,000.00	(21,000.00)	-15.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	112,000.00	112,000.00	0.00	112,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			939,000.00	1,033,000.00	269,135.35	1,012,000.00	(21,000.00)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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%) 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	50,000.00	50,000.00	6,018.13	50,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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			50,000.00	50,000.00	6,018.13	50,000.00	0.00	0.0%
TOTAL, REVENUES			1,576,000.00	1,693,000.00	363,283.63	1,672,000.00	(21,000.00)	-1.2%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,019,167.62	2,042,667.62	866,866.78	2,035,667.62	7,000.00	0.3%
Certificated Pupil Support Salaries		1200	1,248,850.00	1,243,900.00	587,639.32	1,253,400.00	(9,500.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	193,000.00	200,800.00	72,259.92	202,300.00	(1,500.00)	-0.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,461,017.62	3,487,367.62	1,526,766.02	3,491,367.62	(4,000.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	896,829.00	896,829.00	371,177.76	896,829.00	0.00	0.0%
Classified Support Salaries		2200	294,402.00	294,402.00	153,774.29	294,402.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	52,500.00	52,500.00	48,000.90	52,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,749.00	39,749.00	38,620.27	39,749.00	0.00	0.0%
Other Classified Salaries		2900	116,800.00	117,000.00	62,068.73	117,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,400,280.00	1,400,480.00	673,641.95	1,400,480.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	272,700.00	271,988.00	190,726.26	271,988.00	0.00	0.0%
PERS		3201-3202	34,001.00	34,001.00	54,009.26	34,001.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	31,000.00	31,000.00	74,079.44	31,000.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	125,200.00	125,200.00	96,139.17	125,200.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,730.00	1,730.00	1,081.66	1,730.00	0.00	0.0%
Workers' Compensation		3601-3602	34,020.00	34,020.00	34,458.59	34,020.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,000.00	24,000.00	13,681.65	24,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			522,651.00	521,939.00	464,176.03	521,939.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	1,404.84	1,000.00	(500.00)	-100.0%
Materials and Supplies		4300	181,000.00	193,000.00	53,921.70	172,000.00	21,000.00	10.9%
Noncapitalized Equipment		4400	27,000.00	27,000.00	10,174.02	27,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			208,500.00	220,500.00	65,500.56	200,000.00	20,500.00	9.3%
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	16,783.00	16,783.00	14,065.91	16,783.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,300.00	10,300.00	13,302.44	10,300.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	740,712.00	740,712.00	307,322.20	760,712.00	(20,000.00)	-2.7%
Communications		5900	0.00	0.00	57.08	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			767,795.00	767,795.00	334,747.63	787,795.00	(20,000.00)	-2.6%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	9,565.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	6,892.38	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	16,457.38	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	225,000.00	225,000.00	64,646.00	225,000.00	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)			225,000.00	225,000.00	64,646.00	225,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,585,243.62	6,623,081.62	3,145,935.57	6,626,581.62	(3,500.00)	-0.1%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	5,045,743.62	5,059,193.62	0.00	5,059,193.62	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,045,743.62	5,059,193.62	0.00	5,059,193.62	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			5,045,743.62	5,059,193.62	0.00	5,059,193.62	0.00	0.0%

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)	2,430.18	2,430.18	2,448.10	2,453.83	23.65	1%
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)	2,430.18	2,430.18	2,448.10	2,453.83	23.65	1%
5. District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
a. County Community Schools	4.39	4.39	4.39	2.89	(1.50)	-34%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.24	0.24	0.24	0.00	(0.24)	-100%
d. Special Education Extended Year						
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)	4.63	4.63	4.63	2.89	(1.74)	-38%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,434.81	2,434.81	2,452.73	2,456.72	21.91	1%
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)						

2016-17 2nd Interim Report
Cash Flow Projections for 2016-17
Actuals through January

District Name: Wiseburn Unified		Object	July	August	September	October	November	December
A. BEGINNING CASH		9110	8,621,226	7,675,481	7,230,619	5,680,426	4,621,602	3,809,438
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes		8020-8079	29,665	36,618	44,121	(1,758)	78,196	1,840,025
Principal Apportionment		8010-8019	654,857	654,857	2,055,364	1,178,743	1,178,743	2,047,767
Miscellaneous Funds		8080-8099						-
Federal Revenue		8100-8299	-	-	50,388		2,215	9,474
Other State Revenue		8300-8599	92,345	(90,515)	46,314	63,141	113,063	299,342
Other Local Revenue		8600-8799	64,612	29,113	9,955	12,901	25,938	841,656
Interfund Transfers In		8910-8929					-	-
All Other Financing Sources		8930-8979						
Other Receipts/Non-Revenue								
TOTAL RECEIPTS			841,479	630,073	2,206,142	1,253,027	1,398,155	5,038,264
C. DISBURSEMENTS								
Certificated Salaries		1000-1999	-	178,033	1,163,630	1,178,301	1,298,201	1,272,931
Classified Salaries		2000-2999	-	181,194	201,318	341,081	325,684	397,309
Employee Benefits		3000-3999	38,679	100,938	250,907	384,054	396,379	409,914
Books and Supplies		4000-4999	29,047	221,682	179,305	171,739	51,684	56,990
Services		5000-5999	53,678	136,556	317,791	216,696	77,195	242,990
Capital Outlay		6000-6599			19,232	38,587	13,402	21,520
Other Outgo		7000-7499		11,911		(11,911)		64,646
Interfund Transfers Out		7600-7629						
All Other Financing Uses		7630-7699						
Other Disbursements/								
Non Expenditures								
TOTAL DISBURSEMENTS			121,404	830,314	2,132,183	2,318,547	2,162,545	2,466,300
D. BALANCE SHEET TRANSACTIONS								
Accounts Receivable		9200	350,505	290,549	26,427	121,200	(14,167)	(1,604)
Accounts Payable		9500	(2,016,325)	(535,170)	(1,650,579)	(114,504)	(33,607)	(19,001)
TOTAL BALANCE SHEET TRANSACTIONS			(1,665,820)	(244,621)	(1,624,152)	6,696	(47,774)	(20,605)
E. NET INCREASE/DECREASE (B - C + D)			(945,745)	(444,862)	(1,550,193)	(1,058,824)	(812,164)	2,551,359
F. ENDING CASH (A + E)			7,675,481	7,230,619	5,680,426	4,621,602	3,809,438	6,360,797
G. ENDING CASH, PLUS ACCRUALS								

2016-17 2nd Interim Report
Cash Flow Projections
for 2017-18

District Name: Wiseburn Unified		Object	July	August	September	October	November	December
A. BEGINNING CASH		9110	4,047,571	4,196,296	4,378,434	4,397,497	3,411,255	2,312,687
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes		8020-8079	(296)	58,593	33,886	70,040	155,689	1,885,707
Principal Apportionment		8010-8019	653,716	653,716	2,045,438	1,124,995	1,124,995	2,045,438
Miscellaneous Funds		8080-8099		(500,000)				(500,000)
Federal Revenue		8100-8299		23,166	6,896	40,911	7,948	9,548
Other State Revenue		8300-8599	1,856	36,891	34,966	41,682	101,628	449,140
Other Local Revenue		8600-8799	-	1,579,905	(2,700)	391,530	96,543	267,649
Interfund Transfers In		8910-8929			15,000	15,000	15,000	15,000
All Other Financing Sources		8930-8979						
Other Receipts/Non-Revenue								
TOTAL RECEIPTS			655,276	1,852,271	2,133,486	1,684,158	1,501,803	4,172,482
C. DISBURSEMENTS								
Certificated Salaries		1000-1999	-	191,852	1,151,299	1,332,196	1,316,994	1,281,929
Classified Salaries		2000-2999	-	173,540	218,055	394,356	387,873	362,302
Employee Benefits		3000-3999	35,936	81,538	262,350	415,009	422,220	414,531
Books and Supplies		4000-4999	26,116	146,700	366,139	111,178	221,085	118,628
Services		5000-5999	68,071	166,669	213,694	341,164	204,914	247,700
Capital Outlay		6000-6599					6,500	
Other Outgo		7000-7499				50,000		
Interfund Transfers Out		7600-7629						
All Other Financing Uses		7630-7699						
Other Disbursements/								
Non Expenditures								
TOTAL DISBURSEMENTS			130,123	760,299	2,211,537	2,643,903	2,559,586	2,425,090
D. BALANCE SHEET TRANSACTIONS								
Accounts Receivable		9200	1,681,389	893,000	138,042	96,054	(7,764)	33,160
Accounts Payable		9500	2,057,817	1,802,834	40,928	122,551	33,021	61,222
TOTAL BALANCE SHEET TRANSACTIONS			(376,428)	(909,834)	97,114	(26,497)	(40,785)	(28,062)
E. NET INCREASE/DECREASE (B - C + D)			148,725	182,138	19,063	(986,242)	(1,098,568)	1,719,330
F. ENDING CASH (A + E)			4,196,296	4,378,434	4,397,497	3,411,255	2,312,687	4,032,017
G. ENDING CASH, PLUS ACCRUALS								

2016-17 2nd Interim Report
Cash Flow Projections
for 2017-18

District Name: Wiseburn Unified		2016						Jul 16-Jun 17	
	Object	January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH									
9110		4,032,017	4,003,932	3,099,140	2,985,561	1,924,049	2,100,073		
B. RECEIPTS									
Revenue Limit Sources									
8020-8079	Property Taxes	930,347	329,304	228,011	564,746	805,023	721,648	-	5,782,698
8010-8019	Principal Apportionment	1,124,995	1,124,995	2,045,438	1,124,995	1,124,995	2,045,438		16,239,154
8080-8099	Miscellaneous Funds				(600,000)			(429,000)	(2,029,000)
8100-8299	Federal Revenue	37,534	12,361	14,058	113,153	185,730	15,000	120,700	587,005
8300-8599	Other State Revenue	166,425	83,300	157,200	139,113	37,027	66,400	58,900	1,374,528
8600-8799	Other Local Revenue	174,568	145,738	20,932	139,133	175,569	69,000	20,000.00	3,077,867
8910-8929	Interfund Transfers In	15,000	15,000	15,000	15,000	15,000	15,000		150,000.00
8930-8979	All Other Financing Sources								-
	Other Receipts/Non-Revenue								-
	TOTAL RECEIPTS	2,448,869	1,710,698	2,480,639	1,496,140	2,343,344	2,932,486	(229,400)	25,182,252
C. DISBURSEMENTS									
1000-1999	Certificated Salaries	1,277,342	1,289,972	1,272,527	1,309,794	1,298,264	1,308,831		13,031,000
2000-2999	Classified Salaries	350,656	379,072	390,193	393,763	355,845	303,459		3,709,114
3000-3999	Employee Benefits	474,613	475,271	427,898	426,844	403,718	464,287		4,304,215
4000-4999	Books and Supplies	115,917	53,114	108,009	85,210	60,011	46,321		1,458,428
5000-5999	Services	177,782	252,078	250,510	206,961	183,377	95,448		2,408,368
6000-6599	Capital Outlay		0			-			6,500
7000-7499	Other Outgo	50,000			50,000		(9,000)	50,000	191,000
7600-7629	Interfund Transfers Out								-
All Other Financing Uses									-
7630-7699	Other Disbursements/								-
	Non Expenditures								-
	TOTAL DISBURSEMENTS	2,446,310	2,449,507	2,449,137	2,472,572	2,301,215	2,209,346	50,000	25,108,625
D. BALANCE SHEET TRANSACTIONS									
9200	Accounts Receivable	254	2,968	4,684	94,848	1,948	135,000		3,073,583
9500	Accounts Payable	30,898	168,951	149,765	179,928	(131,947)	266,000		4,781,968
	TOTAL BALANCE SHEET TRANSACTIONS	(30,644)	(165,983)	(145,081)	(85,080)	133,895	(131,000)	-	(1,708,385)
E. NET INCREASE/DECREASE (B - C + D)									
		(28,085)	(904,792)	(113,579)	(1,061,512)	176,024	592,140	(279,400)	(1,634,758)
F. ENDING CASH (A + E)									
		4,003,932	3,099,140	2,985,561	1,924,049	2,100,073	2,692,213		
G. ENDING CASH, PLUS ACCRUALS									
									2,412,813

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	19,618,000.00	1.10%	19,834,000.00	2.73%	20,376,000.00
2. Federal Revenues	8100-8299	610,000.00	0.00%	610,000.00	0.00%	610,000.00
3. Other State Revenues	8300-8599	1,972,000.00	-26.27%	1,454,000.00	0.00%	1,454,000.00
4. Other Local Revenues	8600-8799	3,118,500.00	-4.17%	2,988,500.00	-1.67%	2,938,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		25,418,500.00	-1.70%	24,986,500.00	1.97%	25,478,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,596,000.00		13,466,000.00
b. Step & Column Adjustment				(130,000.00)		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,596,000.00	-0.96%	13,466,000.00	0.00%	13,466,000.00
2. Classified Salaries						
a. Base Salaries				3,791,500.00		3,811,500.00
b. Step & Column Adjustment				20,000.00		20,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,791,500.00	0.53%	3,811,500.00	0.52%	3,831,500.00
3. Employee Benefits	3000-3999	4,369,500.00	6.74%	4,664,000.00	6.33%	4,959,000.00
4. Books and Supplies	4000-4999	1,313,000.00	-39.45%	795,000.00	-2.52%	775,000.00
5. Services and Other Operating Expenditures	5000-5999	2,474,500.00	-1.11%	2,447,000.00	-0.41%	2,437,000.00
6. Capital Outlay	6000-6999	381,500.00	-65.53%	131,500.00	-80.99%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	225,000.00	-11.11%	200,000.00	-12.50%	175,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,151,000.00	-2.43%	25,515,000.00	0.60%	25,668,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(732,500.00)		(528,500.00)		(190,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,522,608.76		3,790,108.76		3,261,608.76
2. Ending Fund Balance (Sum lines C and D1)		3,790,108.76		3,261,608.76		3,071,608.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740	634,989.88		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	440,000.00		656,000.00		1,198,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,687,618.88		2,578,108.76		1,846,108.76
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		3,790,108.76		3,261,608.76		3,071,608.76
(Line D3f must agree with line D2)						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,687,618.88		2,578,108.76		1,846,108.76
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	499,171.45		500,000.00		505,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,186,790.33		3,078,108.76		2,351,108.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.19%		12.06%		9.16%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)		2,448.10		2,430.00		2,425.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,151,000.00		25,515,000.00		25,668,500.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		26,151,000.00		25,515,000.00		25,668,500.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		784,530.00		765,450.00		770,055.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		784,530.00		765,450.00		770,055.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	19,618,000.00	1.10%	19,834,000.00	2.73%	20,376,000.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	960,000.00	-53.96%	442,000.00	0.00%	442,000.00
4. Other Local Revenues	8600-8799	3,068,500.00	-4.24%	2,938,500.00	-1.70%	2,888,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,059,193.62)	-15.27%	(4,286,857.74)	14.23%	(4,896,847.62)
6. Total (Sum lines A1 thru A5c)		18,687,306.38	1.82%	19,027,642.26	-0.62%	18,909,652.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				10,104,632.38		9,974,632.38
a. Base Salaries				(130,000.00)		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,104,632.38	-1.29%	9,974,632.38	0.00%	9,974,632.38
2. Classified Salaries				2,391,020.00		2,411,020.00
a. Base Salaries				20,000.00		20,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,391,020.00	0.84%	2,411,020.00	0.83%	2,431,020.00
3. Employee Benefits	3000-3999	3,847,561.00	7.65%	4,142,000.00	7.12%	4,437,000.00
4. Books and Supplies	4000-4999	1,113,000.00	-44.74%	615,000.00	-3.25%	595,000.00
5. Services and Other Operating Expenditures	5000-5999	1,686,705.00	-2.35%	1,647,000.00	-0.61%	1,637,000.00
6. Capital Outlay	6000-6999	381,500.00	-65.53%	131,500.00	-80.99%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses				0.00	0.00%	0.00
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,524,418.38	-3.09%	18,921,152.38	0.94%	19,099,652.38
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(837,112.00)		106,489.88		(190,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,992,230.88		3,155,118.88		3,261,608.76
2. Ending Fund Balance (Sum lines C and D1)		3,155,118.88		3,261,608.76		3,071,608.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	440,000.00		656,000.00		1,198,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,687,618.88		2,578,108.76		1,846,108.76
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		3,155,118.88		3,261,608.76		3,071,608.76
(Line D3f must agree with line D2)						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,687,618.88		2,578,108.76		1,846,108.76
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	499,171.45		500,000.00		505,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,186,790.33		3,078,108.76		2,351,108.76

F. ASSUMPTIONS

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

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	610,000.00	0.00%	610,000.00	0.00%	610,000.00
3. Other State Revenues	8300-8599	1,012,000.00	0.00%	1,012,000.00	0.00%	1,012,000.00
4. Other Local Revenues	8600-8799	50,000.00	0.00%	50,000.00	0.00%	50,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,059,193.62	-15.27%	4,286,857.74	14.23%	4,896,847.62
6. Total (Sum lines A1 thru A5c)		6,731,193.62	-11.47%	5,958,857.74	10.24%	6,568,847.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				3,491,367.62		3,491,367.62
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,491,367.62	0.00%	3,491,367.62	0.00%	3,491,367.62
2. Classified Salaries				1,400,480.00		1,400,480.00
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,400,480.00	0.00%	1,400,480.00	0.00%	1,400,480.00
3. Employee Benefits	3000-3999	521,939.00	0.01%	522,000.00	0.00%	522,000.00
4. Books and Supplies	4000-4999	200,000.00	-10.00%	180,000.00	0.00%	180,000.00
5. Services and Other Operating Expenditures	5000-5999	787,795.00	1.55%	800,000.00	0.00%	800,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	225,000.00	-11.11%	200,000.00	-12.50%	175,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,626,581.62	-0.49%	6,593,847.62	-0.38%	6,568,847.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		104,612.00		(634,989.88)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		530,377.88		634,989.88		0.00
2. Ending Fund Balance (Sum lines C and D1)		634,989.88		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	634,989.88				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		634,989.88		0.00		0.00
(Line D3f must agree with line D2)						

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

F. ASSUMPTIONS

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

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	2,448.10	2,453.83		
Charter School	0.00	0.00		
Total ADA	2,448.10	2,453.83	0.2%	Met
1st Subsequent Year (2017-18)				
District Regular	2,452.73	2,453.83		
Charter School				
Total ADA	2,452.73	2,453.83	0.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	2,440.93	2,442.03		
Charter School				
Total ADA	2,440.93	2,442.03	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	2,531	2,531		
Charter School				
Total Enrollment	2,531	2,531	0.0%	Met
1st Subsequent Year (2017-18)				
District Regular	2,519	2,519		
Charter School				
Total Enrollment	2,519	2,519	0.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	2,491	2,491		
Charter School				
Total Enrollment	2,491	2,491	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)

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3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	2,461	2,532	97.2%
Second Prior Year (2014-15)			
District Regular	2,508	2,582	
Charter School			
Total ADA/Enrollment	2,508	2,582	97.1%
First Prior Year (2015-16)			
District Regular	2,430	2,510	
Charter School	0	0	
Total ADA/Enrollment	2,430	2,510	96.8%
		Historical Average Ratio:	97.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **97.5%**

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	2,448	2,531		
Charter School	0			
Total ADA/Enrollment	2,448	2,531	96.7%	Met
1st Subsequent Year (2017-18)				
District Regular		2,519		
Charter School				
Total ADA/Enrollment	0	2,519	0.0%	Met
2nd Subsequent Year (2018-19)				
District Regular		2,491		
Charter School				
Total ADA/Enrollment	0	2,491	0.0%	Met

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

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

- 1a. **STANDARD MET** - Projected P-2 ADA to enrollment ratio has not exceeded the standard for 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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2016-17)	21,752,865.00	21,770,865.00	0.1%	Met
1st Subsequent Year (2017-18)	22,380,060.00	21,986,956.00	-1.8%	Met
2nd Subsequent Year (2018-19)	22,580,500.00	22,535,760.00	-0.2%	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)

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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)	0.00		0.0%
Second Prior Year (2014-15)	14,056,855.37	17,435,791.09	80.6%
First Prior Year (2015-16)	15,874,653.50	19,779,107.09	80.3%
	Historical Average Ratio:		53.6%

	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):	50.6% to 56.6%	50.6% to 56.6%	50.6% to 56.6%

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)	16,343,213.38	19,524,418.38	83.7%	Not Met
1st Subsequent Year (2017-18)	16,527,652.38	18,921,152.38	87.4%	Not Met
2nd Subsequent Year (2018-19)	16,842,652.38	19,099,652.38	88.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

The above standard is not met because Wiseburn Unified began operation in 2014-15. The software is automatically pulling data from 2013-14, of which Wiseburn Unified had none. That one year with no information is bringing the Average Ratio down to 53.6% when the normal is 80%

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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)	610,000.00	610,000.00	0.0%	No
1st Subsequent Year (2017-18)	610,000.00	610,000.00	0.0%	No
2nd Subsequent Year (2018-19)	610,000.00	610,000.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	2,021,000.00	1,972,000.00	-2.4%	No
1st Subsequent Year (2017-18)	1,503,000.00	1,454,000.00	-3.3%	No
2nd Subsequent Year (2018-19)	1,503,000.00	1,454,000.00	-3.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	3,022,500.00	3,118,500.00	3.2%	No
1st Subsequent Year (2017-18)	2,892,500.00	2,988,500.00	3.3%	No
2nd Subsequent Year (2018-19)	2,842,500.00	2,938,500.00	3.4%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	1,413,000.00	1,313,000.00	-7.1%	Yes
1st Subsequent Year (2017-18)	705,000.00	795,000.00	12.8%	Yes
2nd Subsequent Year (2018-19)	705,000.00	775,000.00	9.9%	Yes

Explanation:
(required if Yes)

For 2016-17, the District has updated projected expenses that include one-time expenses. Beginning in 2017-18, the District has updated projections that many one-time purchases would have occurred.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	2,513,000.00	2,474,500.00	-1.5%	No
1st Subsequent Year (2017-18)	2,483,000.00	2,447,000.00	-1.4%	No
2nd Subsequent Year (2018-19)	2,433,000.00	2,437,000.00	0.2%	No

Explanation:
(required if Yes)

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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)	5,653,500.00	5,700,500.00	0.8%	Met
1st Subsequent Year (2017-18)	5,005,500.00	5,052,500.00	0.9%	Met
2nd Subsequent Year (2018-19)	4,955,500.00	5,002,500.00	0.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	3,926,000.00	3,787,500.00	-3.5%	Met
1st Subsequent Year (2017-18)	3,188,000.00	3,242,000.00	1.7%	Met
2nd Subsequent Year (2018-19)	3,138,000.00	3,212,000.00	2.4%	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 MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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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	613,179.00	603,748.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		603,748.00	

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)

District staff will review and adjust the projected expenditures or increase the contribution. This criteria will be met when the 2016-17 books are closed.

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8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	12.2%	12.1%	9.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.1%	4.0%	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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	(837,112.00)	19,524,418.38	4.3%	Not Met
1st Subsequent Year (2017-18)	106,489.88	18,921,152.38	N/A	Met
2nd Subsequent Year (2018-19)	(190,000.00)	19,099,652.38	1.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

For the 2016-17 budget, the District is projecting to spend down a large portion of the one-time state revenues with one time expenditures. The true structural operating balance is between a deficit of \$100K and an increase of \$100K.

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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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2016-17)		3,790,108.76	Met
1st Subsequent Year (2017-18)		3,261,608.76	Met
2nd Subsequent Year (2018-19)		3,071,608.76	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		Status
	(Form CASH, Line F, June Column)		
Current Year (2016-17)		4,047,571.00	Met

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

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

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

Explanation:
(required if NOT met)

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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):	2,448	2,441	2,414
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):

No

- 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	0.00	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)	26,151,000.00	25,515,000.00	25,668,500.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	26,151,000.00	25,515,000.00	25,668,500.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	784,530.00	765,450.00	770,055.00
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)	784,530.00	765,450.00	770,055.00

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10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,687,618.88	2,578,108.76	1,846,108.76
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)	499,171.45	500,000.00	505,000.00
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)	3,186,790.33	3,078,108.76	2,351,108.76
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.19%	12.06%	9.16%
District's Reserve Standard (Section 10B, Line 7):	784,530.00	765,450.00	770,055.00
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:

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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)	(5,059,193.62)	(5,059,193.62)	0.0%	0.00	Met
1st Subsequent Year (2017-18)	(4,225,357.74)	(4,286,857.74)	1.5%	61,500.00	Met
2nd Subsequent Year (2018-19)	(4,859,847.62)	(4,896,847.62)	0.8%	37,000.00	Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	100,000.00	100,000.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	100,000.00	100,000.00	0.0%	0.00	Met
1c. Transfers Out, 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
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. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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?

n/a

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)

55

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)

No

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

n/a

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

n/a

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

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)
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)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)
d. Number of retirees receiving OPEB benefits
Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

First Interim (Form 01CSI, Item S7A)	Second Interim
324,900.00	331,900.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

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	135.0	140.0	139.0	139.0

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?

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

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Negotiations Not Settled

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

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Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since 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	146.0	150.0	150.0	150.0

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?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since 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:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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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?

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	20.0	20.0	19.0	19.0

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.

n/a

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

If Yes, complete questions 3 and 4.

n/a

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)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

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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.

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ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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