

**WISEBURN UNIFIED SCHOOL DISTRICT
19 - 76869**

**1st 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

Date: December 15, 2016

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

To: Superintendent and Board of Trustees

From: Dave Wilson, Chief Business Official *dw*

Subject: Notes for 1st Interim Report (1st Interim Report Attached)

Executive Summary

The 2016-17 fiscal year is the fourth year in the State's implementation of the Local Control Funding Formula (LCFF). When LCFF was originally introduced and signed into law, Governor Brown had a target date of 2020-21 to fully fund the implementation of LCFF. During the first year of LCFF (2013-14), the State closed the funding gap by 11.78%. In 2014-15 and 2015-16, the Governor and Legislature further closed the gap by an additional 30.16% and 52.56%, respectively. The 2016-17 State Budget allocated additional revenues in order to further close the funding Gap by an additional 54.18%. This does not mean that each school district will receive increases equal to these amounts, but rather that each district's individual Gap (the difference between their minimum State funding and their "Target" amounts) would be funded by those percentages in that particular year. Wiseburn Unified is approximately 97% funded towards our "Target" funding level.

The Governor's 2016-17 State Budget included \$2.94 billion to increase LCFF funding. As such, the Wiseburn Unified School District's July budget projected an increase of \$268,000 in ongoing LCFF funding. However, due to the increase in enrollment, the 1st Interim Report adds an additional \$176,000 to LCFF revenue. It should be noted that the LCFF funding formula is determined by both Average Daily Attendance (ADA) as well as the number of socio-economic disadvantaged students, English Language Learners, and the number of Foster Youth the District serves. District staff closely monitors these figures and adjusts revenue projections as necessary.

General Information

The following information is provided as background for the 1st Interim Report and the 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 COLA adjustments) and other information which were used in developing the 1st Interim Report. It is important to note that Budgets, including the 1st Interim Report, are fluid documents. The Governor will present his 2017-18 State Budget in mid-January. His proposals will be reflected in the 2nd Interim Report in March and the District will operate within any new parameters set by the State.

For the 1st Interim Report, staff is projecting an increase in P2 ADA of 20 compared to the prior year P2 ADA, which reflects the unanticipated increase of 21 students compared to prior year 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 mandate claims. The District plans on spending these one-time funds on one-time expenses, over the next few years so that the one-time funds will be spent wisely and have long lasting effects on the students we serve.

Expenditures are being adjusted to include the ongoing salary increase of 3.0%, as well as the one-time off schedule bonus of 1.1%. Also reflected in the 1st Interim Report is the cost to increase the District's contribution to health and welfare benefits by \$135 per year, for each eligible employee. All other expenditure projections have been revised based on updated estimates taken from current information (see "Narrative – Budget Revisions" below).

Overall, the District is projecting a net decrease to the ending fund balance of approximately \$(783,000). The projected ending fund balance is \$3,739,609, of which, \$2,493,619 or 9.5% (as compared to total expenditures) is designated for economic uncertainties. The reserve for economic uncertainties increases to 11.5% and 21.2% when the projected ending fund balances of Fund 17 and Fund 20 are included, respectively.

Please note that the projected deficit of \$(783,000) includes the net of one-time revenues and one-time expenses of approximately \$(672,000). In other words, one-time expenses are greater than one-time revenues by \$672K, which directly contributes to the projected deficit. If one-time revenues and one-time expenses are not factored in, the projected deficit would be approximately \$(111,000). I believe that the projected deficit is most likely over-stated due to taking a conservative estimate to the projected revenues and a conservative estimate to the projected one-time expenses. (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 1st 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 1st Interim Report.

Budget Revisions

The 1st 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 1st Interim Report and will, with Board approval, be used to adjust the Adopted Budget to the numbers presented in the 1st Interim Report (see “Narrative – Budget Revisions” below).

Narrative – Budget Revisions

Revenues

LCFF Sources -- \$176,000 – Increase to reflect the increase in enrollment

Federal Revenue -- \$23,000 – Increase to reflect revised Title I funding and Medi-Cal revenue

Other State Revenue -- \$71,500 – Increase to reflect Special Education revenue and Lottery funding

Other Local Revenue -- \$(55,000) – Decrease to reflect updated projections on donations and rent income

Expenditures

Certificated Salaries -- \$493,000 – Increase to reflect salary settlements, one-time bonus, increased class size stipends, new position (Assistant Principal), increased cost for Intervention Coordinator

Classified Salaries -- \$172,000 – Increase to reflect salary settlements, one-time bonus, increased longevity stipends, new position (.5 FTE clerk), increased assignments (clerk hours at Burnett/Cabrillo, payroll technician)

Employee Benefits -- \$120,450 – Increase to reflect increase in costs due to salary settlements, one-time bonus, additional staffing

Books/ Supplies -- \$123,000 – Increase to reflect updated projections and additional “one-time” purchases

Services/ Operating Costs -- \$166,100 – Increase to reflect updated projections and additional “one-time” purchases

Capital Outlay -- \$200,000 – Increase to reflect additional “one-time” purchases

Other Outgo -- \$(8,300) – Decrease to reflect not projecting to charge “indirect” to Cafeteria Fund”

Multi-Year Projection

Staff has budgeted for increased LCFF revenues in 2017-18 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 loss of the one-time “Mandate Funding”. Beginning in 2017-18, Other Local Revenues were decreased to reflect the loss of Da Vinci rent, which will now be deposited into a deferred maintenance account, managed by Da Vinci.

Expenditures are being adjusted for estimated step/ column costs, the increase of 3.0% in salaries, the one-time off-schedule bonus of 1.1%, increase contribution to Health and Welfare benefits, inflationary costs (i.e. utilities) and 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 19.10% in 2020-21. The PERS rate is also expected to increase each year, reaching 20.4% in 2020-21.

EXHIBIT A

2016-17 1st Interim Report

| | | | |
|-------------------------------|------------|-----------|-------------------|
| LCFF revenue | 19,600,000 | | |
| Federal revenue | 610,000 | | |
| State revenue | 2,021,000 | 519,000 | One time revenue |
| Other local revenue | 3,022,500 | | |
| Transfers in | 100,000 | | |
| | 25,353,500 | 519,000 | |
| <hr/> | | | |
| Certificated Salaries | 13,574,000 | 138,050 | One time expenses |
| Classified Salaries | 3,856,000 | 42,200 | One time expenses |
| Employee Benefits | 4,324,000 | 30,500 | One time expenses |
| Books and Supplies | 1,413,000 | 700,000 | One time expenses |
| Services & Operating Expenses | 2,513,000 | 90,000 | One time expenses |
| Capital Outlay | 231,500 | 190,000 | One time expenses |
| Other Outgo | 225,000 | | |
| Other Outgo - Indirect Costs | - | | |
| | 26,136,500 | 1,190,750 | |
| <hr/> | | | |
| net increase/ (decrease) | (783,000) | (671,750) | |
| | ** | (111,250) | |

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

projected deficit could be overstated -- further analysis at 2nd Interim

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2016

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

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

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

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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 budget adoption 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 budget adoption in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | X | |
| | | • Classified? (Section S8B, Line 1b) | X | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | n/a | |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | X | |
| | | • Classified? (Section S8B, Line 3) | X | |
| 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 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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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 | 19,424,000.00 | 4,652,466.93 | 19,600,000.00 | 176,000.00 | 0.9% |
| 2) Federal Revenue | | 8100-8299 | 587,000.00 | 587,000.00 | 50,388.00 | 610,000.00 | 23,000.00 | 3.9% |
| 3) Other State Revenue | | 8300-8599 | 1,949,500.00 | 1,949,500.00 | 111,284.59 | 2,021,000.00 | 71,500.00 | 3.7% |
| 4) Other Local Revenue | | 8600-8799 | 3,078,000.00 | 3,078,000.00 | 116,581.19 | 3,022,500.00 | (55,500.00) | -1.8% |
| 5) TOTAL, REVENUES | | | 25,038,500.00 | 25,038,500.00 | 4,930,720.71 | 25,253,500.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 13,081,000.00 | 13,081,000.00 | 2,519,964.59 | 13,574,000.00 | (493,000.00) | -3.8% |
| 2) Classified Salaries | | 2000-2999 | 3,684,000.00 | 3,684,000.00 | 723,593.55 | 3,856,000.00 | (172,000.00) | -4.7% |
| 3) Employee Benefits | | 3000-3999 | 4,203,550.00 | 4,203,550.00 | 774,577.48 | 4,324,000.00 | (120,450.00) | -2.9% |
| 4) Books and Supplies | | 4000-4999 | 1,290,000.00 | 1,290,000.00 | 601,773.02 | 1,413,000.00 | (123,000.00) | -9.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,346,900.00 | 2,346,900.00 | 724,721.74 | 2,513,000.00 | (166,100.00) | -7.1% |
| 6) Capital Outlay | | 6000-6999 | 31,500.00 | 31,500.00 | 57,818.20 | 231,500.00 | (200,000.00) | -634.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 225,000.00 | 225,000.00 | 0.00 | 225,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (8,300.00) | (8,300.00) | 0.00 | 0.00 | (8,300.00) | 100.0% |
| 9) TOTAL, EXPENDITURES | | | 24,853,650.00 | 24,853,650.00 | 5,402,448.58 | 26,136,500.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 184,850.00 | 184,850.00 | (471,727.87) | (883,000.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 150,000.00 | 150,000.00 | 0.00 | 100,000.00 | (50,000.00) | -33.3% |
| 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 | 150,000.00 | 0.00 | 100,000.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 334,850.00 | 334,850.00 | (471,727.87) | (783,000.00) | | |
| 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 | 4,857,458.76 | | 3,739,608.76 | | |
| 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 | 566,877.88 | | 659,489.88 | | |
| 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 | | 559,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,492,664.88 | 1,492,664.88 | | 2,493,618.88 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

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2016-17 First 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) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 13,501,952.00 | 13,501,952.00 | 3,690,591.00 | 12,531,332.00 | (970,620.00) | -7.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 3,475,095.00 | 3,475,095.00 | 853,230.00 | 3,412,912.00 | (62,183.00) | -1.8% |
| 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 | 0.00 | 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 | 2,962,161.00 | 0.00 | 4,068,578.00 | 1,106,417.00 | 37.4% |
| Unsecured Roll Taxes | | 8042 | 169,926.00 | 169,926.00 | 22,528.63 | 169,926.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 238,951.00 | 238,951.00 | 64,080.86 | 238,951.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 88,513.00 | 88,513.00 | 12,163.71 | 88,513.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 179,000.00 | 179,000.00 | 8,530.34 | 965,000.00 | 786,000.00 | 439.1% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 746,269.00 | 746,269.00 | 0.00 | 232,676.00 | (513,593.00) | -68.8% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 17,000.00 | 17,000.00 | 1,342.39 | 10,000.00 | (7,000.00) | -41.2% |
| 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 | 21,413,844.00 | 4,652,466.93 | 21,752,865.00 | 339,021.00 | 1.6% |
| 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) | (1,989,844.00) | 0.00 | (2,152,865.00) | (163,021.00) | 8.2% |
| 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 | 19,424,000.00 | 4,652,466.93 | 19,600,000.00 | 176,000.00 | 0.9% |
| 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 | 160,000.00 | 42,520.00 | 170,000.00 | 10,000.00 | 6.3% |
| 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 | 7,868.00 | 32,000.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 0.00 | 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 | 0.00 | 0.00 | 13,000.00 | 13,000.00 | New |
| TOTAL, FEDERAL REVENUE | | | 587,000.00 | 587,000.00 | 50,388.00 | 610,000.00 | 23,000.00 | 3.9% |
| 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 | 720,000.00 | 89,671.00 | 786,000.00 | 66,000.00 | 9.2% |
| 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 | 643,000.00 | 0.00 | 587,000.00 | (56,000.00) | -8.7% |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 472,000.00 | 472,000.00 | 14,432.13 | 528,000.00 | 56,000.00 | 11.9% |
| 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 | 114,500.00 | 7,181.46 | 120,000.00 | 5,500.00 | 4.8% |
| TOTAL, OTHER STATE REVENUE | | | 1,949,500.00 | 1,949,500.00 | 111,284.59 | 2,021,000.00 | 71,500.00 | 3.7% |

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2016-17 First 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) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 37,483.81 | 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 | 0.00 | 126,000.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 360,500.00 | 0.00 | 340,500.00 | (20,000.00) | -5.5% |
| Interest | | 8660 | 30,000.00 | 30,000.00 | 25.86 | 40,000.00 | 10,000.00 | 33.3% |
| 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 | 661,500.00 | 79,071.52 | 616,000.00 | (45,500.00) | -6.9% |
| 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 | 3,078,000.00 | 116,581.19 | 3,022,500.00 | (55,500.00) | -1.8% |
| TOTAL, REVENUES | | | 25,038,500.00 | 25,038,500.00 | 4,930,720.71 | 25,253,500.00 | 215,000.00 | 0.9% |

2016-17 First 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 10,517,000.00 | 10,517,000.00 | 1,940,457.47 | 10,968,500.00 | (451,500.00) | -4.3% |
| Certificated Pupil Support Salaries | | 1200 | 1,406,100.00 | 1,406,100.00 | 270,393.24 | 1,426,000.00 | (19,900.00) | -1.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,157,900.00 | 1,157,900.00 | 309,113.88 | 1,179,500.00 | (21,600.00) | -1.9% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 13,081,000.00 | 13,081,000.00 | 2,519,964.59 | 13,574,000.00 | (493,000.00) | -3.8% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,087,800.00 | 1,087,800.00 | 137,981.35 | 1,087,800.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 1,141,660.00 | 1,141,660.00 | 238,671.27 | 1,190,000.00 | (48,340.00) | -4.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 125,941.00 | 125,941.00 | 70,184.88 | 144,000.00 | (18,059.00) | -14.3% |
| Clerical, Technical and Office Salaries | | 2400 | 1,034,239.00 | 1,034,239.00 | 232,044.36 | 1,120,200.00 | (85,961.00) | -8.3% |
| Other Classified Salaries | | 2900 | 294,360.00 | 294,360.00 | 44,711.69 | 314,000.00 | (19,640.00) | -6.7% |
| TOTAL, CLASSIFIED SALARIES | | | 3,684,000.00 | 3,684,000.00 | 723,593.55 | 3,856,000.00 | (172,000.00) | -4.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,659,800.00 | 1,659,800.00 | 315,937.01 | 1,685,100.00 | (25,300.00) | -1.5% |
| PERS | | 3201-3202 | 351,000.00 | 351,000.00 | 78,879.96 | 371,500.00 | (20,500.00) | -5.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 460,000.00 | 460,000.00 | 96,181.52 | 489,000.00 | (29,000.00) | -6.3% |
| Health and Welfare Benefits | | 3401-3402 | 1,013,000.00 | 1,013,000.00 | 106,812.61 | 1,012,000.00 | 1,000.00 | 0.1% |
| Unemployment Insurance | | 3501-3502 | 8,700.00 | 8,700.00 | 1,629.17 | 8,700.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 247,250.00 | 247,250.00 | 50,808.49 | 272,800.00 | (25,550.00) | -10.3% |
| OPEB, Allocated | | 3701-3702 | 317,800.00 | 317,800.00 | 108,767.95 | 324,900.00 | (7,100.00) | -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 | 146,000.00 | 15,580.77 | 160,000.00 | (14,000.00) | -9.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,203,550.00 | 4,203,550.00 | 774,577.48 | 4,324,000.00 | (120,450.00) | -2.9% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 170,000.00 | 170,000.00 | 66,616.02 | 321,000.00 | (151,000.00) | -88.8% |
| Books and Other Reference Materials | | 4200 | 3,000.00 | 3,000.00 | 1,995.25 | 5,500.00 | (2,500.00) | -83.3% |
| Materials and Supplies | | 4300 | 507,000.00 | 507,000.00 | 275,655.73 | 582,000.00 | (75,000.00) | -14.8% |
| Noncapitalized Equipment | | 4400 | 610,000.00 | 610,000.00 | 257,506.02 | 504,500.00 | 105,500.00 | 17.3% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,290,000.00 | 1,290,000.00 | 601,773.02 | 1,413,000.00 | (123,000.00) | -9.5% |
| 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 | 90,400.00 | 17,493.31 | 92,000.00 | (1,600.00) | -1.8% |
| Dues and Memberships | | 5300 | 30,000.00 | 30,000.00 | 4,129.49 | 82,000.00 | (52,000.00) | -173.3% |
| Insurance | | 5400-5450 | 130,000.00 | 130,000.00 | 152,796.00 | 130,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 575,000.00 | 575,000.00 | 177,566.68 | 557,500.00 | 17,500.00 | 3.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 205,500.00 | 205,500.00 | 72,630.46 | 205,500.00 | 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 | 1,261,000.00 | 1,261,000.00 | 272,122.00 | 1,391,000.00 | (130,000.00) | -10.3% |
| Communications | | 5900 | 55,000.00 | 55,000.00 | 27,983.80 | 55,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,346,900.00 | 2,346,900.00 | 724,721.74 | 2,513,000.00 | (166,100.00) | -7.1% |

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2016-17 First 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 | 25,000.00 | 34,594.45 | 225,000.00 | (200,000.00) | -800.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 23,223.75 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 31,500.00 | 31,500.00 | 57,818.20 | 231,500.00 | (200,000.00) | -634.9% |
| 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 | 0.00 | 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 | 0.00 | 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) | (8,300.00) | 0.00 | 0.00 | (8,300.00) | 100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (8,300.00) | (8,300.00) | 0.00 | 0.00 | (8,300.00) | 100.0% |
| TOTAL, EXPENDITURES | | | 24,853,650.00 | 24,853,650.00 | 5,402,448.58 | 26,136,500.00 | (1,282,850.00) | -5.2% |

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2016-17 First 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 150,000.00 | 0.00 | 100,000.00 | (50,000.00) | -33.3% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 150,000.00 | 150,000.00 | 0.00 | 100,000.00 | (50,000.00) | -33.3% |
| 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 | 150,000.00 | 0.00 | 100,000.00 | 50,000.00 | -33.3% |

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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 | 19,424,000.00 | 19,424,000.00 | 4,652,466.93 | 19,600,000.00 | 176,000.00 | 0.9% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,010,500.00 | 1,010,500.00 | 13,453.24 | 988,000.00 | (22,500.00) | -2.2% |
| 4) Other Local Revenue | | 8600-8799 | 3,028,000.00 | 3,028,000.00 | 116,581.19 | 2,972,500.00 | (55,500.00) | -1.8% |
| 5) TOTAL, REVENUES | | | 23,462,500.00 | 23,462,500.00 | 4,782,501.36 | 23,560,500.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 9,619,982.38 | 9,619,982.38 | 1,858,763.94 | 10,086,632.38 | (466,650.00) | -4.9% |
| 2) Classified Salaries | | 2000-2999 | 2,283,720.00 | 2,283,720.00 | 478,863.50 | 2,455,520.00 | (171,800.00) | -7.5% |
| 3) Employee Benefits | | 3000-3999 | 3,680,899.00 | 3,680,899.00 | 598,818.73 | 3,802,061.00 | (121,162.00) | -3.3% |
| 4) Books and Supplies | | 4000-4999 | 1,081,500.00 | 1,081,500.00 | 570,777.42 | 1,192,500.00 | (111,000.00) | -10.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,579,105.00 | 1,579,105.00 | 577,894.88 | 1,745,205.00 | (166,100.00) | -10.5% |
| 6) Capital Outlay | | 6000-6999 | 31,500.00 | 31,500.00 | 48,253.20 | 231,500.00 | (200,000.00) | -634.9% |
| 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) | (8,300.00) | 0.00 | 0.00 | (8,300.00) | 100.0% |
| 9) TOTAL, EXPENDITURES | | | 18,268,406.38 | 18,268,406.38 | 4,133,371.67 | 19,513,418.38 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 5,194,093.62 | 5,194,093.62 | 649,129.69 | 4,047,081.62 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 150,000.00 | 150,000.00 | 0.00 | 100,000.00 | (50,000.00) | -33.3% |
| 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) | (5,045,743.62) | 0.00 | (5,059,193.62) | (13,450.00) | 0.3% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (4,895,743.62) | (4,895,743.62) | 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 | 298,350.00 | 649,129.69 | (912,112.00) | | |
| 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 | 4,290,580.88 | | 3,080,118.88 | | |
| 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 | | 559,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,492,664.88 | 1,492,664.88 | | 2,493,618.88 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

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2016-17 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 13,501,952.00 | 13,501,952.00 | 3,690,591.00 | 12,531,332.00 | (970,620.00) | -7.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 3,475,095.00 | 3,475,095.00 | 853,230.00 | 3,412,912.00 | (62,183.00) | -1.8% |
| 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 | 0.00 | 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 | 2,962,161.00 | 0.00 | 4,068,578.00 | 1,106,417.00 | 37.4% |
| Unsecured Roll Taxes | | 8042 | 169,926.00 | 169,926.00 | 22,528.63 | 169,926.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 238,951.00 | 238,951.00 | 64,080.86 | 238,951.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 88,513.00 | 88,513.00 | 12,163.71 | 88,513.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 179,000.00 | 179,000.00 | 8,530.34 | 965,000.00 | 786,000.00 | 439.1% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 746,269.00 | 746,269.00 | 0.00 | 232,676.00 | (513,593.00) | -68.8% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 17,000.00 | 17,000.00 | 1,342.39 | 10,000.00 | (7,000.00) | -41.2% |
| 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 | 21,413,844.00 | 4,652,466.93 | 21,752,865.00 | 339,021.00 | 1.6% |
| 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) | (1,989,844.00) | 0.00 | (2,152,865.00) | (163,021.00) | 8.2% |
| 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 | 19,424,000.00 | 4,652,466.93 | 19,600,000.00 | 176,000.00 | 0.9% |
| 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 | | | | | | |
| Other No Child Left Behind | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290 | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| 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 | 643,000.00 | 0.00 | 587,000.00 | (56,000.00) | -8.7% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 365,000.00 | 365,000.00 | 6,271.78 | 393,000.00 | 28,000.00 | 7.7% |
| 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 | 2,500.00 | 7,181.46 | 8,000.00 | 5,500.00 | 220.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,010,500.00 | 1,010,500.00 | 13,453.24 | 988,000.00 | (22,500.00) | -2.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | 37,483.81 | 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 | 0.00 | 126,000.00 | | |
| 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 | 360,500.00 | 0.00 | 340,500.00 | (20,000.00) | -5.5% |
| Interest | | 8660 | 30,000.00 | 30,000.00 | 25.86 | 40,000.00 | 10,000.00 | 33.3% |
| 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 | 611,500.00 | 79,071.52 | 566,000.00 | (45,500.00) | -7.4% |
| 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 | 3,028,000.00 | 116,581.19 | 2,972,500.00 | (55,500.00) | -1.8% |
| TOTAL, REVENUES | | | 23,462,500.00 | 23,462,500.00 | 4,782,501.36 | 23,560,500.00 | 98,000.00 | 0.4% |

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2016-17 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 8,497,832.38 | 8,497,832.38 | 1,562,146.86 | 8,925,832.38 | (428,000.00) | -5.0% |
| Certificated Pupil Support Salaries | | 1200 | 157,250.00 | 157,250.00 | 24,954.06 | 182,100.00 | (24,850.00) | -15.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 964,900.00 | 964,900.00 | 271,663.02 | 978,700.00 | (13,800.00) | -1.4% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 9,619,982.38 | 9,619,982.38 | 1,858,763.94 | 10,086,632.38 | (466,650.00) | -4.9% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 190,971.00 | 190,971.00 | 23,462.02 | 190,971.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 847,258.00 | 847,258.00 | 165,813.72 | 895,598.00 | (48,340.00) | -5.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 73,441.00 | 73,441.00 | 46,886.16 | 91,500.00 | (18,059.00) | -24.6% |
| Clerical, Technical and Office Salaries | | 2400 | 994,490.00 | 994,490.00 | 217,216.35 | 1,080,451.00 | (85,961.00) | -8.6% |
| Other Classified Salaries | | 2900 | 177,560.00 | 177,560.00 | 25,485.25 | 197,000.00 | (19,440.00) | -10.9% |
| TOTAL, CLASSIFIED SALARIES | | | 2,283,720.00 | 2,283,720.00 | 478,863.50 | 2,455,520.00 | (171,800.00) | -7.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,387,100.00 | 1,387,100.00 | 233,160.99 | 1,413,112.00 | (26,012.00) | -1.9% |
| PERS | | 3201-3202 | 316,999.00 | 316,999.00 | 56,669.59 | 337,499.00 | (20,500.00) | -6.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 429,000.00 | 429,000.00 | 66,827.08 | 458,000.00 | (29,000.00) | -6.8% |
| Health and Welfare Benefits | | 3401-3402 | 887,800.00 | 887,800.00 | 83,280.80 | 886,800.00 | 1,000.00 | 0.1% |
| Unemployment Insurance | | 3501-3502 | 6,970.00 | 6,970.00 | 1,173.08 | 6,970.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 213,230.00 | 213,230.00 | 36,621.38 | 238,780.00 | (25,550.00) | -12.0% |
| OPEB, Allocated | | 3701-3702 | 317,800.00 | 317,800.00 | 108,767.95 | 324,900.00 | (7,100.00) | -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 | 122,000.00 | 12,317.86 | 136,000.00 | (14,000.00) | -11.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,680,899.00 | 3,680,899.00 | 598,818.73 | 3,802,061.00 | (121,162.00) | -3.3% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 170,000.00 | 170,000.00 | 66,616.02 | 321,000.00 | (151,000.00) | -88.8% |
| Books and Other Reference Materials | | 4200 | 2,500.00 | 2,500.00 | 1,995.25 | 5,000.00 | (2,500.00) | -100.0% |
| Materials and Supplies | | 4300 | 326,000.00 | 326,000.00 | 244,660.13 | 389,000.00 | (63,000.00) | -19.3% |
| Noncapitalized Equipment | | 4400 | 583,000.00 | 583,000.00 | 257,506.02 | 477,500.00 | 105,500.00 | 18.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,081,500.00 | 1,081,500.00 | 570,777.42 | 1,192,500.00 | (111,000.00) | -10.3% |
| 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 | 73,617.00 | 73,617.00 | 8,075.12 | 75,217.00 | (1,600.00) | -2.2% |
| Dues and Memberships | | 5300 | 30,000.00 | 30,000.00 | 4,129.49 | 82,000.00 | (52,000.00) | -173.3% |
| Insurance | | 5400-5450 | 130,000.00 | 130,000.00 | 152,796.00 | 130,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 575,000.00 | 575,000.00 | 177,566.68 | 557,500.00 | 17,500.00 | 3.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 195,200.00 | 195,200.00 | 66,432.45 | 195,200.00 | 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 | 520,288.00 | 520,288.00 | 140,968.42 | 650,288.00 | (130,000.00) | -25.0% |
| Communications | | 5900 | 55,000.00 | 55,000.00 | 27,926.72 | 55,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,579,105.00 | 1,579,105.00 | 577,894.88 | 1,745,205.00 | (166,100.00) | -10.5% |

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2016-17 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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 | 25,000.00 | 25,029.45 | 225,000.00 | (200,000.00) | -800.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 23,223.75 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 31,500.00 | 31,500.00 | 48,253.20 | 231,500.00 | (200,000.00) | -634.9% |
| 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) | (8,300.00) | 0.00 | 0.00 | (8,300.00) | 100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (8,300.00) | (8,300.00) | 0.00 | 0.00 | (8,300.00) | 100.0% |
| TOTAL, EXPENDITURES | | | 18,268,406.38 | 18,268,406.38 | 4,133,371.67 | 19,513,418.38 | (1,245,012.00) | -6.8% |

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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 | 150,000.00 | 0.00 | 100,000.00 | (50,000.00) | -33.3% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 150,000.00 | 150,000.00 | 0.00 | 100,000.00 | (50,000.00) | -33.3% |
| 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) | (5,045,743.62) | 0.00 | (5,059,193.62) | (13,450.00) | 0.3% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (5,045,743.62) | (5,045,743.62) | 0.00 | (5,059,193.62) | (13,450.00) | 0.3% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (4,895,743.62) | (4,895,743.62) | 0.00 | (4,959,193.62) | (63,450.00) | 1.3% |

2016-17 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 587,000.00 | 587,000.00 | 50,388.00 | 610,000.00 | 23,000.00 | 3.9% |
| 3) Other State Revenue | | 8300-8599 | 939,000.00 | 939,000.00 | 97,831.35 | 1,033,000.00 | 94,000.00 | 10.0% |
| 4) Other Local Revenue | | 8600-8799 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,576,000.00 | 1,576,000.00 | 148,219.35 | 1,693,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,461,017.62 | 3,461,017.62 | 661,200.65 | 3,487,367.62 | (26,350.00) | -0.8% |
| 2) Classified Salaries | | 2000-2999 | 1,400,280.00 | 1,400,280.00 | 244,730.05 | 1,400,480.00 | (200.00) | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 522,651.00 | 522,651.00 | 175,758.75 | 521,939.00 | 712.00 | 0.1% |
| 4) Books and Supplies | | 4000-4999 | 208,500.00 | 208,500.00 | 30,995.60 | 220,500.00 | (12,000.00) | -5.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 767,795.00 | 767,795.00 | 146,826.86 | 767,795.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 9,565.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 225,000.00 | 225,000.00 | 0.00 | 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 | 6,585,243.62 | 1,269,076.91 | 6,623,081.62 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (5,009,243.62) | (5,009,243.62) | (1,120,857.56) | (4,930,081.62) | | |
| 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 | 5,045,743.62 | 0.00 | 5,059,193.62 | 13,450.00 | 0.3% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 5,045,743.62 | 5,045,743.62 | 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 | 36,500.00 | (1,120,857.56) | 129,112.00 | | |
| 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 | 566,877.88 | | 659,489.88 | | |
| 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 | 566,877.88 | | 659,489.88 | | |
| 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 | | |

| 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 | 160,000.00 | 42,520.00 | 170,000.00 | 10,000.00 | 6.3% |
| 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 | 7,868.00 | 32,000.00 | 0.00 | 0.0% |

2016-17 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 0.00 | 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 | 3500-3699 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3700-3799 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | All Other | 8290 | 0.00 | 0.00 | 0.00 | 13,000.00 | 13,000.00 | New |
| TOTAL, FEDERAL REVENUE | | | 587,000.00 | 587,000.00 | 50,388.00 | 610,000.00 | 23,000.00 | 3.9% |
| 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 | 720,000.00 | 89,671.00 | 786,000.00 | 66,000.00 | 9.2% |
| 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 | 107,000.00 | 8,180.35 | 135,000.00 | 28,000.00 | 26.2% |
| 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 | 939,000.00 | 97,831.35 | 1,033,000.00 | 94,000.00 | 10.0% |

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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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 0.00 | 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 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,576,000.00 | 1,576,000.00 | 148,219.35 | 1,693,000.00 | 117,000.00 | 7.4% |

| 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 SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,019,167.62 | 2,019,167.62 | 378,310.61 | 2,042,667.62 | (23,500.00) | -1.2% |
| Certificated Pupil Support Salaries | | 1200 | 1,248,850.00 | 1,248,850.00 | 245,439.18 | 1,243,900.00 | 4,950.00 | 0.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 193,000.00 | 193,000.00 | 37,450.86 | 200,800.00 | (7,800.00) | -4.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 3,461,017.62 | 3,461,017.62 | 661,200.65 | 3,487,367.62 | (26,350.00) | -0.8% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 896,829.00 | 896,829.00 | 114,519.33 | 896,829.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 294,402.00 | 294,402.00 | 72,857.55 | 294,402.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 52,500.00 | 52,500.00 | 23,298.72 | 52,500.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 39,749.00 | 39,749.00 | 14,828.01 | 39,749.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 116,800.00 | 116,800.00 | 19,226.44 | 117,000.00 | (200.00) | -0.2% |
| TOTAL, CLASSIFIED SALARIES | | | 1,400,280.00 | 1,400,280.00 | 244,730.05 | 1,400,480.00 | (200.00) | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 272,700.00 | 272,700.00 | 82,776.02 | 271,988.00 | 712.00 | 0.3% |
| PERS | | 3201-3202 | 34,001.00 | 34,001.00 | 22,210.37 | 34,001.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 31,000.00 | 31,000.00 | 29,354.44 | 31,000.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 125,200.00 | 125,200.00 | 23,531.81 | 125,200.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 1,730.00 | 1,730.00 | 456.09 | 1,730.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 34,020.00 | 34,020.00 | 14,187.11 | 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 | 3,242.91 | 24,000.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 522,651.00 | 522,651.00 | 175,758.75 | 521,939.00 | 712.00 | 0.1% |
| 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 | 0.00 | 500.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 181,000.00 | 181,000.00 | 30,995.60 | 193,000.00 | (12,000.00) | -6.6% |
| Noncapitalized Equipment | | 4400 | 27,000.00 | 27,000.00 | 0.00 | 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 | 208,500.00 | 30,995.60 | 220,500.00 | (12,000.00) | -5.8% |
| 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 | 9,418.19 | 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 | 6,198.01 | 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 | 131,153.58 | 740,712.00 | 0.00 | 0.0% |
| 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 | 146,826.86 | 767,795.00 | 0.00 | 0.0% |

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2016-17 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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 | 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 9,565.00 | 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 | 0.00 | 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 | 0.00 | 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 | 6,585,243.62 | 1,269,076.91 | 6,623,081.62 | (37,838.00) | -0.6% |

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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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 5,045,743.62 | 0.00 | 5,059,193.62 | 13,450.00 | 0.3% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 5,045,743.62 | 5,045,743.62 | 0.00 | 5,059,193.62 | 13,450.00 | 0.3% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 5,045,743.62 | 5,045,743.62 | 0.00 | 5,059,193.62 | (13,450.00) | 0.3% |

| 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 | 2,448.10 | 17.92 | 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 | 2,448.10 | 17.92 | 1% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 4.39 | 4.39 | 4.39 | 4.39 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.24 | 0.24 | 0.24 | 0.24 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 4.63 | 4.63 | 4.63 | 4.63 | 0.00 | 0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 2,434.81 | 2,434.81 | 2,452.73 | 2,452.73 | 17.92 | 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 1st Interim Report
Cash Flow Projections for 2016-17
Actuals through October

| 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 | 3,848,632 |
| B. RECEIPTS | | | | | | | | |
| Revenue Limit Sources | | | | | | | | |
| Property Taxes | | 8020-8079 | 29,665 | 36,618 | 44,121 | (1,758) | 124,439 | 1,885,707 |
| Principal Apportionment | | 8010-8019 | 654,857 | 654,857 | 2,055,364 | 1,178,743 | 1,178,743 | 1,733,743 |
| Miscellaneous Funds | | 8080-8099 | | | | | | (500,000) |
| Federal Revenue | | 8100-8299 | - | - | 50,388 | | 7,948 | 9,548 |
| Other State Revenue | | 8300-8599 | 92,345 | (90,515) | 46,314 | 63,141 | 134,228 | 481,740 |
| Other Local Revenue | | 8600-8799 | 64,612 | 29,113 | 9,955 | 12,901 | 298,543 | 418,649 |
| Interfund Transfers In | | 8910-8929 | | | | | 10,000 | 10,000 |
| All Other Financing Sources | | 8930-8979 | | | | | | |
| Other Receipts/Non-Revenue | | | | | | | | |
| TOTAL RECEIPTS | | | 841,479 | 630,073 | 2,206,142 | 1,253,027 | 1,753,901 | 4,039,387 |
| C. DISBURSEMENTS | | | | | | | | |
| Certificated Salaries | | 1000-1999 | - | 178,033 | 1,163,630 | 1,178,301 | 1,316,994 | 1,411,596 |
| Classified Salaries | | 2000-2999 | - | 181,194 | 201,318 | 341,081 | 387,873 | 402,302 |
| Employee Benefits | | 3000-3999 | 38,679 | 100,938 | 250,907 | 384,054 | 422,220 | 435,531 |
| Books and Supplies | | 4000-4999 | 29,047 | 221,682 | 179,305 | 171,739 | 182,585 | 96,828 |
| Services | | 5000-5999 | 53,678 | 136,556 | 317,791 | 216,696 | 166,414 | 287,900 |
| Capital Outlay | | 6000-6599 | | | 19,232 | 38,587 | 10,000 | |
| Other Outgo | | 7000-7499 | | 11,911 | | (11,911) | | 56,250 |
| 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 | 2,486,086 | 2,690,407 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | |
| Accounts Receivable | | 9200 | 350,505 | 290,549 | 26,427 | 121,200 | (7,764) | 33,160 |
| Accounts Payable | | 9500 | (2,016,325) | (535,170) | (1,650,579) | (114,504) | 33,021 | 61,222 |
| TOTAL BALANCE SHEET TRANSACTIONS | | | (1,665,820) | (244,621) | (1,624,152) | 6,696 | (40,785) | (28,062) |
| E. NET INCREASE/DECREASE (B - C + D) | | | (945,745) | (444,862) | (1,550,193) | (1,058,824) | (772,970) | 1,320,918 |
| F. ENDING CASH (A + E) | | | 7,675,481 | 7,230,619 | 5,680,426 | 4,621,602 | 3,848,632 | 5,169,550 |
| G. ENDING CASH, PLUS ACCRUALS | | | | | | | | |

2016-17 1st Interim Report
Cash Flow Projections for 2016-17
Actuals through October

| District Name: Wiseburn Unified | | 2016 | | | | | | | Jul 16-Jun 17 | |
|---------------------------------|--|-----------|-----------|-------------|-----------|-----------|-----------|-----------|---------------|-------------|
| | | Object | January | February | March | April | May | June | Accruals | Total |
| A. BEGINNING CASH | | 9110 | 5,169,550 | 5,325,215 | 3,899,373 | 3,763,875 | 2,884,113 | 3,050,637 | | |
| B. RECEIPTS | | | | | | | | | | |
| Revenue Limit Sources | | | | | | | | | | |
| Property Taxes | | 8020-8079 | 930,347 | 407,054 | 261,761 | 564,746 | 805,023 | 721,648 | - | 5,809,371 |
| Principal Apportionment | | 8010-8019 | 1,124,995 | 1,124,995 | 1,993,769 | 1,124,995 | 1,124,995 | 1,993,769 | | 15,943,825 |
| Miscellaneous Funds | | 8080-8099 | | (800,000) | | (400,000) | | | (453,000) | (2,153,000) |
| Federal Revenue | | 8100-8299 | 37,534 | 32,361 | 14,058 | 107,153 | 185,730 | 45,000 | 120,700 | 610,420 |
| Other State Revenue | | 8300-8599 | 449,025 | 223,900 | 189,800 | 171,713 | 69,627 | 99,000 | 90,500 | 2,020,818 |
| Other Local Revenue | | 8600-8799 | 325,568 | 347,738 | 223,932 | 290,133 | 326,569 | 220,000 | 171,000 | 2,738,713 |
| Interfund Transfers In | | 8910-8929 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 15,000 | 15,000 | 100,000.00 |
| All Other Financing Sources | | 8930-8979 | | | | | | | | - |
| Other Receipts/Non-Revenue | | | | | | | | | | - |
| TOTAL RECEIPTS | | | 2,877,469 | 1,346,048 | 2,693,320 | 1,868,740 | 2,521,944 | 3,094,417 | (55,800) | 25,070,147 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | | 1000-1999 | 1,361,342 | 1,373,972 | 1,406,527 | 1,393,794 | 1,382,264 | 1,408,556 | | 13,575,009 |
| Classified Salaries | | 2000-2999 | 364,056 | 392,472 | 403,593 | 407,163 | 369,245 | 405,529 | | 3,855,826 |
| Employee Benefits | | 3000-3999 | 443,413 | 494,071 | 446,698 | 445,644 | 422,518 | 438,996 | | 4,323,669 |
| Books and Supplies | | 4000-4999 | 94,117 | 81,314 | 136,209 | 113,410 | 88,211 | 46,321 | | 1,440,768 |
| Services | | 5000-5999 | 217,982 | 259,078 | 290,710 | 247,161 | 223,577 | 95,448 | | 2,512,991 |
| Capital Outlay | | 6000-6599 | 154,000 | 5,000 | | | 3,500 | | | 230,319 |
| Other Outgo | | 7000-7499 | 56,250 | | | 56,250 | | 0 | 56,250 | 225,000 |
| Interfund Transfers Out | | 7600-7629 | | | | | | | | - |
| All Other Financing Uses | | 7630-7699 | | | | | | | | - |
| Other Disbursements/ | | | | | | | | | | - |
| Non Expenditures | | | | | | | | | | - |
| TOTAL DISBURSEMENTS | | | 2,691,160 | 2,605,907 | 2,683,737 | 2,663,422 | 2,489,315 | 2,394,850 | 56,250 | 26,163,582 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | | | |
| Accounts Receivable | | 9200 | 254 | 2,968 | 4,684 | 94,848 | 1,948 | 135,000 | | 1,053,779 |
| Accounts Payable | | 9500 | 30,898 | 168,951 | 149,765 | 179,928 | (131,947) | 266,000 | | (3,558,740) |
| TOTAL BALANCE SHEET | | | (30,644) | (165,983) | (145,081) | (85,080) | 133,895 | (131,000) | - | 4,612,519 |
| TRANSACTIONS | | | | | | | | | | |
| E. NET INCREASE/DECREASE | | | | | | | | | | |
| (B - C + D) | | | 155,665 | (1,425,842) | (135,498) | (879,762) | 166,524 | 568,567 | (112,050) | 3,519,084 |
| F. ENDING CASH (A + E) | | | 5,325,215 | 3,899,373 | 3,763,875 | 2,884,113 | 3,050,637 | 3,619,204 | | |
| G. ENDING CASH, PLUS ACCRUALS | | | | | | | | | | 12,140,310 |

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2016-17 July 1 Budget
Cash Flow Projections
for 2017-18

| District Name: Wiseburn Unified | | Object | July | August | September | October | November | December |
|---|-----------|--------|------------------|------------------|------------------|------------------|------------------|------------------|
| A. BEGINNING CASH | | 9110 | 3,619,204 | 3,767,929 | 3,950,067 | 3,969,130 | 2,982,888 | 1,884,320 |
| 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) | | | 3,767,929 | 3,950,067 | 3,969,130 | 2,982,888 | 1,884,320 | 3,603,650 |
| G. ENDING CASH, PLUS ACCRUALS | | | | | | | | |

2016-17 July 1 Budget
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 | 3,603,650 | 3,575,565 | 2,670,773 | 2,557,194 | 1,495,682 | 1,671,706 | | | |
| B. RECEIPTS | | | | | | | | | | | |
| Revenue Limit Sources | | | | | | | | | | | |
| Property Taxes | 8020-8079 | | 930,347 | 329,304 | 228,011 | 564,746 | 805,023 | 721,648 | - | 5,782,698 | |
| Principal Apportionment | 8010-8019 | | 1,124,995 | 1,124,995 | 2,045,438 | 1,124,995 | 1,124,995 | 2,045,438 | | 16,239,154 | |
| Miscellaneous Funds | 8080-8099 | | | | | (600,000) | | | (429,000) | (2,029,000) | |
| Federal Revenue | 8100-8299 | | 37,534 | 12,361 | 14,058 | 113,153 | 185,730 | 15,000 | 120,700 | 587,005 | |
| Other State Revenue | 8300-8599 | | 166,425 | 83,300 | 157,200 | 139,113 | 37,027 | 66,400 | 58,900 | 1,374,528 | |
| Other Local Revenue | 8600-8799 | | 174,568 | 145,738 | 20,932 | 139,133 | 175,569 | 69,000 | 20,000.00 | 3,077,867 | |
| Interfund Transfers In | 8910-8929 | | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | | 150,000.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | - | |
| 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 | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,277,342 | 1,289,972 | 1,272,527 | 1,309,794 | 1,298,264 | 1,308,831 | | 13,031,000 | |
| Classified Salaries | 2000-2999 | | 350,656 | 379,072 | 390,193 | 393,763 | 355,845 | 303,459 | | 3,709,114 | |
| Employee Benefits | 3000-3999 | | 474,613 | 475,271 | 427,898 | 426,844 | 403,718 | 464,287 | | 4,304,215 | |
| Books and Supplies | 4000-4999 | | 115,917 | 53,114 | 108,009 | 85,210 | 60,011 | 46,321 | | 1,458,428 | |
| Services | 5000-5999 | | 177,782 | 252,078 | 250,510 | 206,961 | 183,377 | 95,448 | | 2,408,368 | |
| Capital Outlay | 6000-6599 | | | 0 | | | - | | | 6,500 | |
| Other Outgo | 7000-7499 | | 50,000 | | | 50,000 | | (9,000) | 50,000 | 191,000 | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | - | |
| 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 | | | | | | | | | | | |
| Accounts Receivable | 9200 | | 254 | 2,968 | 4,684 | 94,848 | 1,948 | 135,000 | | 3,073,583 | |
| Accounts Payable | 9500 | | 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) | | | 3,575,565 | 2,670,773 | 2,557,194 | 1,495,682 | 1,671,706 | 2,263,846 | | | |
| G. ENDING CASH, PLUS ACCRUALS | | | | | | | | | | 1,984,446 | |

| 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 | 19,600,000.00 | 3.20% | 20,227,000.00 | 0.96% | 20,421,000.00 |
| 2. Federal Revenues | 8100-8299 | 610,000.00 | 0.00% | 610,000.00 | 0.00% | 610,000.00 |
| 3. Other State Revenues | 8300-8599 | 2,021,000.00 | -25.63% | 1,503,000.00 | 0.00% | 1,503,000.00 |
| 4. Other Local Revenues | 8600-8799 | 3,022,500.00 | -4.30% | 2,892,500.00 | -1.73% | 2,842,500.00 |
| 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) | | 25,353,500.00 | -0.08% | 25,332,500.00 | 0.57% | 25,476,500.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 13,574,000.00 | | 13,674,000.00 |
| b. Step & Column Adjustment | | | | 100,000.00 | | 80,000.00 |
| 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 | 13,574,000.00 | 0.74% | 13,674,000.00 | 0.59% | 13,754,000.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,856,000.00 | | 3,881,000.00 |
| b. Step & Column Adjustment | | | | 25,000.00 | | 25,000.00 |
| 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 | 3,856,000.00 | 0.65% | 3,881,000.00 | 0.64% | 3,906,000.00 |
| 3. Employee Benefits | 3000-3999 | 4,324,000.00 | 4.63% | 4,524,000.00 | 4.38% | 4,722,000.00 |
| 4. Books and Supplies | 4000-4999 | 1,413,000.00 | -50.11% | 705,000.00 | 0.00% | 705,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 2,513,000.00 | -1.19% | 2,483,000.00 | -2.01% | 2,433,000.00 |
| 6. Capital Outlay | 6000-6999 | 231,500.00 | -78.40% | 50,000.00 | -50.00% | 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) | | 26,136,500.00 | -2.37% | 25,517,000.00 | 0.80% | 25,720,000.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (783,000.00) | | (184,500.00) | | (243,500.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 4,522,608.76 | | 3,739,608.76 | | 3,555,108.76 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,739,608.76 | | 3,555,108.76 | | 3,311,608.76 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 27,500.00 | | 27,500.00 | | 0.00 |
| b. Restricted | 9740 | 659,489.88 | | 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 | 559,000.00 | | 627,000.00 | | 821,000.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 2,493,618.88 | | 2,900,608.76 | | 2,490,608.76 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 3,739,608.76 | | 3,555,108.76 | | 3,311,608.76 |

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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 | 2,493,618.88 | | 2,900,608.76 | | 2,490,608.76 |
| 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 | 0.00 | | 500,000.00 | | 502,000.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 2,493,618.88 | | 3,400,608.76 | | 2,992,608.76 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 9.54% | | 13.33% | | 11.64% |
| 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 | | 2,441.10 | | 2,413.10 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 26,136,500.00 | | 25,517,000.00 | | 25,720,000.00 |
| 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) | | 26,136,500.00 | | 25,517,000.00 | | 25,720,000.00 |
| 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) | | 784,095.00 | | 765,510.00 | | 771,600.00 |
| 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) | | 784,095.00 | | 765,510.00 | | 771,600.00 |
| 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 | 19,600,000.00 | 3.20% | 20,227,000.00 | 0.96% | 20,421,000.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 988,000.00 | -52.43% | 470,000.00 | 0.00% | 470,000.00 |
| 4. Other Local Revenues | 8600-8799 | 2,972,500.00 | -4.37% | 2,842,500.00 | -1.76% | 2,792,500.00 |
| 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) | -16.48% | (4,225,357.74) | 15.02% | (4,859,847.62) |
| 6. Total (Sum lines A1 thru A5c) | | 18,601,306.38 | 4.37% | 19,414,142.26 | -2.53% | 18,923,652.38 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 10,086,632.38 | | 10,186,632.38 |
| b. Step & Column Adjustment | | | | 100,000.00 | | 80,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 10,086,632.38 | 0.99% | 10,186,632.38 | 0.79% | 10,266,632.38 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,455,520.00 | | 2,480,520.00 |
| b. Step & Column Adjustment | | | | 25,000.00 | | 25,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,455,520.00 | 1.02% | 2,480,520.00 | 1.01% | 2,505,520.00 |
| 3. Employee Benefits | 3000-3999 | 3,802,061.00 | 5.26% | 4,002,000.00 | 4.95% | 4,200,000.00 |
| 4. Books and Supplies | 4000-4999 | 1,192,500.00 | -57.65% | 505,000.00 | 0.00% | 505,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,745,205.00 | -1.73% | 1,715,000.00 | -2.92% | 1,665,000.00 |
| 6. Capital Outlay | 6000-6999 | 231,500.00 | -78.40% | 50,000.00 | -50.00% | 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 | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 19,513,418.38 | -2.94% | 18,939,152.38 | 1.20% | 19,167,152.38 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (912,112.00) | | 474,989.88 | | (243,500.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 3,992,230.88 | | 3,080,118.88 | | 3,555,108.76 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,080,118.88 | | 3,555,108.76 | | 3,311,608.76 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 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 | 559,000.00 | | 627,000.00 | | 821,000.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 2,493,618.88 | | 2,900,608.76 | | 2,490,608.76 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 3,080,118.88 | | 3,555,108.76 | | 3,311,608.76 |

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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 | 2,493,618.88 | | 2,900,608.76 | | 2,490,608.76 |
| 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 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 500,000.00 | | 502,000.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 2,493,618.88 | | 3,400,608.76 | | 2,992,608.76 |

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.

| 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 | 1,033,000.00 | 0.00% | 1,033,000.00 | 0.00% | 1,033,000.00 |
| 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 | -16.48% | 4,225,357.74 | 15.02% | 4,859,847.62 |
| 6. Total (Sum lines A1 thru A5c) | | 6,752,193.62 | -12.35% | 5,918,357.74 | 10.72% | 6,552,847.62 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,487,367.62 | | 3,487,367.62 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,487,367.62 | 0.00% | 3,487,367.62 | 0.00% | 3,487,367.62 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,400,480.00 | | 1,400,480.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| 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 | 220,500.00 | -9.30% | 200,000.00 | 0.00% | 200,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 767,795.00 | 0.03% | 768,000.00 | 0.00% | 768,000.00 |
| 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) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 6,623,081.62 | -0.68% | 6,577,847.62 | -0.38% | 6,552,847.62 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 129,112.00 | | (659,489.88) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 530,377.88 | | 659,489.88 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 659,489.88 | | 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 | 659,489.88 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 659,489.88 | | 0.00 | | 0.00 |
| (Line D3f must agree with line D2) | | 659,489.88 | | 0.00 | | 0.00 |

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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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

| Estimated Funded ADA | | | | |
|-------------------------------|---|--|----------------|------------|
| Fiscal Year | Budget Adoption Budget (Form 01CS, Item 1A) | First Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
| Current Year (2016-17) | | | | |
| District Regular | 2,478.41 | 2,448.10 | | |
| Charter School | | 0.00 | | |
| Total ADA | 2,478.41 | 2,448.10 | -1.2% | Met |
| 1st Subsequent Year (2017-18) | | | | |
| District Regular | 2,434.81 | 2,452.73 | | |
| Charter School | | | | |
| Total ADA | 2,434.81 | 2,452.73 | 0.7% | Met |
| 2nd Subsequent Year (2018-19) | | | | |
| District Regular | 2,419.44 | 2,440.93 | | |
| Charter School | | | | |
| Total ADA | 2,419.44 | 2,440.93 | 0.9% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|---|----------------------------------|----------------|------------|
| | Budget Adoption (Form 01CS, Item 3B) | First Interim CBEDS/Projected | | |
| Current Year (2016-17) | | | | |
| District Regular | 2,500 | 2,531 | | |
| Charter School | | | | |
| Total Enrollment | 2,500 | 2,531 | 1.2% | Met |
| 1st Subsequent Year (2017-18) | | | | |
| District Regular | 2,475 | 2,519 | | |
| Charter School | | | | |
| Total Enrollment | 2,475 | 2,519 | 1.8% | Met |
| 2nd Subsequent Year (2018-19) | | | | |
| District Regular | 2,450 | 2,491 | | |
| Charter School | | | | |
| Total Enrollment | 2,450 | 2,491 | 1.7% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*) | Enrollment CBEDS Actual (Form 01CS, Item 2A) | Historical Ratio of ADA to Enrollment |
|-----------------------------|--|--|--|
| Third Prior Year (2013-14) | 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 | 2,441 | 2,519 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 2,441 | 2,519 | 96.9% | Met |
| 2nd Subsequent Year (2018-19) | | | | |
| District Regular | 2,414 | 2,491 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 2,414 | 2,491 | 96.9% | Met |

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

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

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

Explanation:
(required if NOT met)

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4. CRITERION: LCFF Revenue

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

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

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

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

| LCFF Revenue | | | | |
|--|----------------------|-----------------------|----------------|--------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| Budget Adoption | | First Interim | | |
| Fiscal Year | (Form 01CS, Item 4B) | Projected Year Totals | Percent Change | Status |
| Current Year (2016-17) | 21,452,738.00 | 21,752,865.00 | 1.4% | Met |
| 1st Subsequent Year (2017-18) | 22,027,108.00 | 22,380,060.00 | 1.6% | Met |
| 2nd Subsequent Year (2018-19) | 22,134,990.00 | 22,580,500.00 | 2.0% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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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) | 16,344,213.38 | 19,513,418.38 | 83.8% | Not Met |
| 1st Subsequent Year (2017-18) | 16,669,152.38 | 18,939,152.38 | 88.0% | Not Met |
| 2nd Subsequent Year (2018-19) | 16,972,152.38 | 19,167,152.38 | 88.5% | 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 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%

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|---|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2016-17) | 587,000.00 | 610,000.00 | 3.9% | No |
| 1st Subsequent Year (2017-18) | 587,000.00 | 610,000.00 | 3.9% | No |
| 2nd Subsequent Year (2018-19) | 587,000.00 | 610,000.00 | 3.9% | No |

Explanation:
(required If Yes)

| | | | | |
|--|--------------|--------------|------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2016-17) | 1,949,500.00 | 2,021,000.00 | 3.7% | No |
| 1st Subsequent Year (2017-18) | 1,374,500.00 | 1,503,000.00 | 9.3% | Yes |
| 2nd Subsequent Year (2018-19) | 1,374,500.00 | 1,503,000.00 | 9.3% | Yes |

Explanation:
(required If Yes)

In 2017-18 and 2018-19, the District is decreasing projected Other State Revenues to reflect the decrease in the one-time state mandate funding

| | | | | |
|--|--------------|--------------|-------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2016-17) | 3,078,000.00 | 3,022,500.00 | -1.8% | No |
| 1st Subsequent Year (2017-18) | 3,078,000.00 | 2,892,500.00 | -6.0% | Yes |
| 2nd Subsequent Year (2018-19) | 3,078,000.00 | 2,842,500.00 | -7.7% | Yes |

Explanation:
(required If Yes)

In 2017-18 and 2018-19, the District will be collecting less rent from our charter schools, per an agreement.

| | | | | |
|---|--------------|--------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2016-17) | 1,290,000.00 | 1,413,000.00 | 9.5% | Yes |
| 1st Subsequent Year (2017-18) | 1,458,500.00 | 705,000.00 | -51.7% | Yes |
| 2nd Subsequent Year (2018-19) | 1,458,000.00 | 705,000.00 | -51.6% | 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) | 2,346,900.00 | 2,513,000.00 | 7.1% | Yes |
| 1st Subsequent Year (2017-18) | 2,408,000.00 | 2,483,000.00 | 3.1% | No |
| 2nd Subsequent Year (2018-19) | 2,448,000.00 | 2,433,000.00 | -0.6% | No |

Explanation:
(required If Yes)

In 2016-17, the District has revised current year expenditures, to reflect the spending down of one-time state mandate funds.

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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 | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|---------------------------|--|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2016-17) | 5,614,500.00 | 5,653,500.00 | 0.7% | Met |
| 1st Subsequent Year (2017-18) | 5,039,500.00 | 5,005,500.00 | -0.7% | Met |
| 2nd Subsequent Year (2018-19) | 5,039,500.00 | 4,955,500.00 | -1.7% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2016-17) | 3,636,900.00 | 3,926,000.00 | 7.9% | Not Met |
| 1st Subsequent Year (2017-18) | 3,866,500.00 | 3,188,000.00 | -17.5% | Not Met |
| 2nd Subsequent Year (2018-19) | 3,906,000.00 | 3,138,000.00 | -19.7% | Not Met |

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

For 2016-17, 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.

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

In 2016-17, the District has revised current year expenditures, to reflect the spending down of one-time state mandate funds.

7. CRITERION: Facilities Maintenance

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

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

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

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

| | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|----------------------------------|---|---------|
| 1. OMMA/RMA Contribution | 613,179.00 | 603,748.00 | Not Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d) | | 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) | 9.5% | 13.3% | 11.6% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 3.2% | 4.4% | 3.9% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | | Status |
|-------------------------------|--|---|---|---------|
| | Net Change In Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | |
| Current Year (2016-17) | (912,112.00) | 19,513,418.38 | 4.7% | Not Met |
| 1st Subsequent Year (2017-18) | 474,989.88 | 18,939,152.38 | N/A | Met |
| 2nd Subsequent Year (2018-19) | (243,500.00) | 19,167,152.38 | 1.3% | Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

For the 2016-17 budget, the District is projecting to spend down a large portion of the one-time state revenues with one time expenses. 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 (Form 011, Line F2) (Form MYPI, Line D2) | | Status |
|-------------------------------|---|--------------|--------|
| | | | |
| Current Year (2016-17) | | 3,739,608.76 | Met |
| 1st Subsequent Year (2017-18) | | 3,555,108.76 | Met |
| 2nd Subsequent Year (2018-19) | | 3,311,608.76 | 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 (Form CASH, Line F, June Column) | | Status |
|------------------------|---|--------------|--------|
| | | | |
| Current Year (2016-17) | | 6,416,593.00 | 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

| | Current Year Projected Year Totals (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 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) | 26,136,500.00 | 25,517,000.00 | 25,720,000.00 |
| 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) | 26,136,500.00 | 25,517,000.00 | 25,720,000.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 784,095.00 | 765,510.00 | 771,600.00 |
| 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) | 784,095.00 | 765,510.00 | 771,600.00 |

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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) | 2,493,618.88 | 2,900,608.76 | 2,490,608.76 |
| 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 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 500,000.00 | 502,000.00 |
| 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) | 2,493,618.88 | 3,400,608.76 | 2,992,608.76 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 9.54% | 13.33% | 11.64% |
| District's Reserve Standard (Section 10B, Line 7): | 784,095.00 | 765,510.00 | 771,600.00 |
| 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)

50

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, Identify the Interfund borrowings:

S4. Contingent Revenues

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

No

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

51

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|--|--|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2016-17) | (5,045,743.62) | (5,059,193.62) | 0.3% | 13,450.00 | Met |
| 1st Subsequent Year (2017-18) | (4,984,797.62) | (4,225,357.74) | -15.2% | (759,439.88) | Not Met |
| 2nd Subsequent Year (2018-19) | (4,959,767.62) | (4,859,847.62) | -2.0% | (99,920.00) | 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 budget adoption that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

The District is expecting less contributions to restricted programs in 2017-18 as we anticipate a number of Special Ed. students aging out of program.

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

Explanation:
(required if NOT met)

52

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

Explanation:
(required if NOT met)

| |
|--|
| |
|--|

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

Project Information:
(required if YES)

| |
|--|
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| |
| |
| |

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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

No

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

n/a

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

| Budget Adoption (Form 01CS, Item S7A) | First 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)

| Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|---------------|
| | |
| | |
| | |

- 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)

| | |
|------------|------------|
| 317,800.00 | 324,900.00 |
| | |
| | |

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

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

| | |
|--|--|
| | |
| | |
| | |

- d. Number of retirees receiving OPEB benefits

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

| | |
|--|--|
| | |
| | |
| | |

4. Comments:

56

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

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

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

| |
|----|
| No |
|----|

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

| |
|-----|
| n/a |
|-----|

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

| |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

| | |
|--|--|
| | |
| | |
| | |

4. Comments:

| |
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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2015-16) | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 135.0 | 140.0 | 139.0 | 139.0 |

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 27, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 27, 2016

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

Yes

If Yes, date of budget revision board adoption:

Dec 15, 2016

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2017

5. Salary settlement:

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

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2015-16) | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 146.0 | 150.0 | 150.0 | 150.0 |

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 17, 2016

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 17, 2016

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

Yes

If Yes, date of budget revision board adoption:

Dec 15, 2016

4. Period covered by the agreement:

Begin Date:

Jul 01, 2016

End Date:

Jun 30, 2017

5. Salary settlement:

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

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

Yes

Yes

Yes

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)

60

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

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

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

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

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

| | | |
|----|--|--|
| No | | |
| | | |

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

| |
|--|
| |
|--|

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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|--|
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| |

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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 budget adoption?

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

If No, continue with section S8C.

n/a

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 budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

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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 First Interim Criteria and Standards Review

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12/9/2016 4:00:31 PM

19-76869-00000000

First Interim
2016-17 Projected Totals
Technical Review Checks

Wiseburn Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

| | |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special | |

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.