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

Signed: _____ Date: 3/14/2017
District Superintendent or Designee

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

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

Meeting Date: March 14, 2017 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: Joanne Chin Telephone: (408) 283-6087

Title: Director of Fiscal Services E-mail: joanne.chin@fmsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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	

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	80,251,642.00	79,751,748.00	48,025,426.86	79,652,152.00	(99,596.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,321,205.00	3,147,146.00	2,131,182.71	3,187,840.00	40,694.00	1.3%
4) Other Local Revenue		8600-8799	2,348,938.00	2,637,899.00	1,586,396.65	2,740,754.00	102,855.00	3.9%
5) TOTAL, REVENUES			85,921,785.00	85,536,793.00	51,743,006.22	85,580,746.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	36,927,899.00	36,302,783.00	19,361,827.97	35,818,920.00	483,863.00	1.3%
2) Classified Salaries		2000-2999	8,633,967.00	9,024,076.00	4,867,271.20	8,802,108.00	221,968.00	2.5%
3) Employee Benefits		3000-3999	14,368,606.00	14,239,697.00	7,841,743.82	14,358,425.00	(118,728.00)	-0.8%
4) Books and Supplies		4000-4999	2,524,490.00	2,141,660.00	973,652.88	2,007,718.00	133,942.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	5,659,197.00	5,963,236.00	3,733,664.97	5,619,221.00	344,015.00	5.8%
6) Capital Outlay		6000-6999	180,000.00	890,761.00	483,728.66	947,355.00	(56,594.00)	-6.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,074,355.00	2,074,355.00	1,455,926.70	2,074,355.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(419,875.00)	(503,426.00)	0.00	(463,512.00)	(39,914.00)	7.9%
9) TOTAL, EXPENDITURES			69,948,639.00	70,133,142.00	38,717,816.20	69,164,590.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,973,146.00	15,403,651.00	13,025,190.02	16,416,156.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,803,552.00)	(16,024,315.00)	0.00	(15,296,284.00)	728,031.00	-4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,803,552.00)	(16,024,315.00)	0.00	(15,296,284.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,169,594.00	(620,664.00)	13,025,190.02	1,119,872.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,304,569.10	16,304,569.10		16,304,569.10	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)			16,304,569.10	16,304,569.10		16,304,569.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,304,569.10	16,304,569.10		16,304,569.10		
2) Ending Balance, June 30 (E + F1e)			17,474,163.10	15,683,905.10		17,424,441.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	20,468.00	6,215.69		6,215.69		
Prepaid Expenditures		9713	573,264.00	570,808.43		570,808.43		
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	700,000.00	0.00		600,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,815,738.00	5,020,733.00		4,947,860.00		
Unassigned/Unappropriated Amount		9790	11,339,693.10	10,061,147.98		11,274,556.98		

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	51,229,283.00	51,587,993.00	30,498,334.00	44,565,931.00	(7,022,062.00)	-13.6%
Education Protection Account State Aid - Current Year		8012	10,277,433.00	10,215,721.00	5,321,962.00	10,216,673.00	952.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	121,757.00	121,757.00	58,102.76	116,206.00	(5,551.00)	-4.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	20,387,423.00	20,427,018.00	12,171,433.55	21,796,657.00	1,369,639.00	6.7%
Unsecured Roll Taxes		8042	1,590,898.00	1,590,898.00	1,425,932.39	1,594,000.00	3,102.00	0.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,535,000.00	2,892,564.00	1,840,810.26	2,893,000.00	436.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(614,000.00)	(492,870.00)	0.00	7,619,891.00	8,112,761.00	-1646.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	118,142.00	118,142.00	63,588.90	123,952.00	5,810.00	4.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			85,645,936.00	86,461,223.00	51,380,163.86	88,926,310.00	2,465,087.00	2.9%
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	(5,394,294.00)	(6,709,475.00)	(3,354,737.00)	(9,274,158.00)	(2,564,683.00)	38.2%
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			80,251,642.00	79,751,748.00	48,025,426.86	79,652,152.00	(99,596.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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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	2,180,345.00	1,993,830.00	1,697,846.00	1,998,382.00	4,552.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	1,098,440.00	1,112,688.00	392,708.13	1,148,830.00	36,142.00	3.2%
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	42,420.00	40,628.00	40,628.58	40,628.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,321,205.00	3,147,146.00	2,131,182.71	3,187,840.00	40,694.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,169,847.00	1,187,881.00	652,885.20	1,187,881.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	1,000.00	10,664.00	10,441.45	10,664.00	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	468,756.00	566,208.00	335,815.00	566,208.00	0.00	0.0%
Interest		8660	110,000.00	110,000.00	49,290.00	130,000.00	20,000.00	18.2%
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	21,374.00	21,374.00	0.00	21,374.00	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	13,000.00	13,000.00	10,575.00	13,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	564,961.00	728,772.00	527,390.00	811,627.00	82,855.00	11.4%
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			2,348,938.00	2,637,899.00	1,586,396.65	2,740,754.00	102,855.00	3.9%
TOTAL, REVENUES			85,921,785.00	85,536,793.00	51,743,006.22	85,580,746.00	43,953.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	30,152,694.00	29,540,978.00	15,782,030.78	29,044,153.00	496,825.00	1.7%
Certificated Pupil Support Salaries		1200	1,280,062.00	1,320,835.00	623,182.05	1,272,291.00	48,544.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,656,998.00	3,627,170.00	2,000,865.93	3,669,504.00	(42,334.00)	-1.2%
Other Certificated Salaries		1900	1,838,145.00	1,813,800.00	955,749.21	1,832,972.00	(19,172.00)	-1.1%
TOTAL, CERTIFICATED SALARIES			36,927,899.00	36,302,783.00	19,361,827.97	35,818,920.00	483,863.00	1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	687,845.00	738,609.00	341,207.30	640,338.00	98,271.00	13.3%
Classified Support Salaries		2200	3,466,315.00	3,618,332.00	2,029,006.30	3,517,293.00	101,039.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	1,172,696.00	1,177,696.00	685,727.61	1,179,096.00	(1,400.00)	-0.1%
Clerical, Technical and Office Salaries		2400	2,902,512.00	3,084,860.00	1,657,451.68	3,060,501.00	24,359.00	0.8%
Other Classified Salaries		2900	404,599.00	404,579.00	153,878.31	404,880.00	(301.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			8,633,967.00	9,024,076.00	4,867,271.20	8,802,108.00	221,968.00	2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,569,657.00	4,488,436.00	2,358,380.39	4,494,830.00	(6,394.00)	-0.1%
PERS		3201-3202	1,131,837.00	1,188,246.00	650,480.34	1,186,176.00	2,070.00	0.2%
OASDI/Medicare/Alternative		3301-3302	1,183,253.00	1,199,947.00	625,642.22	1,228,381.00	(28,434.00)	-2.4%
Health and Welfare Benefits		3401-3402	6,057,759.00	5,945,514.00	3,419,718.84	6,027,902.00	(82,388.00)	-1.4%
Unemployment Insurance		3501-3502	22,647.00	22,750.00	11,696.98	22,789.00	(39.00)	-0.2%
Workers' Compensation		3601-3602	1,090,420.00	1,085,263.00	562,431.67	1,088,483.00	(3,220.00)	-0.3%
OPEB, Allocated		3701-3702	300,307.00	297,026.00	206,071.55	297,026.00	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	12,726.00	12,515.00	7,321.83	12,838.00	(323.00)	-2.6%
TOTAL, EMPLOYEE BENEFITS			14,368,606.00	14,239,697.00	7,841,743.82	14,358,425.00	(118,728.00)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	596,410.00	235,274.00	140,251.77	245,906.00	(10,632.00)	-4.5%
Materials and Supplies		4300	1,576,410.00	1,528,172.00	610,044.23	1,394,034.00	134,138.00	8.8%
Noncapitalized Equipment		4400	351,670.00	378,214.00	223,356.88	367,778.00	10,436.00	2.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,524,490.00	2,141,660.00	973,652.88	2,007,718.00	133,942.00	6.3%
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	181,691.00	177,351.00	95,639.36	201,958.00	(24,607.00)	-13.9%
Dues and Memberships		5300	25,997.00	27,489.00	18,019.16	26,889.00	600.00	2.2%
Insurance		5400-5450	504,796.00	504,796.00	240,541.50	486,500.00	18,296.00	3.6%
Operations and Housekeeping Services		5500	1,059,015.00	1,059,015.00	493,583.22	1,059,015.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	606,731.00	582,079.00	140,454.61	439,090.00	142,989.00	24.6%
Transfers of Direct Costs		5710	(761,411.00)	(834,571.00)	(68,144.49)	(842,843.00)	8,272.00	-1.0%
Transfers of Direct Costs - Interfund		5750	(12,500.00)	(12,500.00)	(7,967.90)	(12,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,233,182.00	3,656,769.00	2,363,830.03	3,460,500.00	196,269.00	5.4%
Communications		5900	821,696.00	802,808.00	457,709.48	800,612.00	2,196.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,659,197.00	5,963,236.00	3,733,664.97	5,619,221.00	344,015.00	5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	700,000.00	272,301.38	600,000.00	100,000.00	14.3%
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	180,000.00	190,761.00	211,427.28	347,355.00	(156,594.00)	-82.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			180,000.00	890,761.00	483,728.66	947,355.00	(56,594.00)	-6.4%
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	3,507.00	3,507.00	3,507.00	3,507.00	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	609,289.00	574,289.00	292,472.41	574,289.00	0.00	0.0%
Other Debt Service - Principal		7439	1,461,559.00	1,496,559.00	1,159,947.29	1,496,559.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,074,355.00	2,074,355.00	1,455,926.70	2,074,355.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(138,007.00)	(217,963.00)	0.00	(184,168.00)	(33,795.00)	15.5%
Transfers of Indirect Costs - Interfund		7350	(281,868.00)	(285,463.00)	0.00	(279,344.00)	(6,119.00)	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(419,875.00)	(503,426.00)	0.00	(463,512.00)	(39,914.00)	7.9%
TOTAL, EXPENDITURES			69,948,639.00	70,133,142.00	38,717,816.20	69,164,590.00	968,552.00	1.4%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	(14,803,552.00)	(16,024,315.00)	0.00	(15,296,284.00)	728,031.00	-4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,803,552.00)	(16,024,315.00)	0.00	(15,296,284.00)	728,031.00	-4.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,803,552.00)	(16,024,315.00)	0.00	(15,296,284.00)	728,031.00	-4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	308,884.00	60,606.00	0.00	252,870.00	192,264.00	317.2%
2) Federal Revenue		8100-8299	4,918,833.00	6,025,119.05	2,055,522.05	5,264,905.05	(760,214.00)	-12.6%
3) Other State Revenue		8300-8599	5,053,570.00	6,050,282.00	1,552,939.00	6,094,762.00	44,480.00	0.7%
4) Other Local Revenue		8600-8799	1,281,284.00	3,644,650.66	2,506,960.43	2,567,274.66	(1,077,376.00)	-29.6%
5) TOTAL, REVENUES			11,562,571.00	15,780,657.71	6,115,421.48	14,179,811.71		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,430,335.00	8,442,244.00	4,198,701.14	7,907,623.00	534,621.00	6.3%
2) Classified Salaries		2000-2999	4,895,391.00	5,368,120.00	2,796,238.99	5,244,253.00	123,867.00	2.3%
3) Employee Benefits		3000-3999	6,538,897.00	7,792,386.00	2,298,435.72	7,684,504.00	107,882.00	1.4%
4) Books and Supplies		4000-4999	1,190,154.00	4,519,998.51	650,429.81	1,241,559.51	3,278,439.00	72.5%
5) Services and Other Operating Expenditures		5000-5999	5,436,818.00	7,025,540.64	2,870,026.56	6,742,150.64	283,390.00	4.0%
6) Capital Outlay		6000-6999	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	611,521.00	610,249.00	462,242.00	663,366.00	(53,117.00)	-8.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	138,007.00	217,963.00	0.00	184,168.00	33,795.00	15.5%
9) TOTAL, EXPENDITURES			26,366,123.00	34,101,501.15	13,276,074.22	29,792,624.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,803,552.00)	(18,320,843.44)	(7,160,652.74)	(15,612,812.44)		
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	14,803,552.00	16,024,315.00	0.00	15,296,284.00	(728,031.00)	-4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,803,552.00	16,024,315.00	0.00	15,296,284.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(2,296,528.44)	(7,160,652.74)	(316,528.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,296,528.44	2,296,528.44		2,296,528.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,296,528.44	2,296,528.44		2,296,528.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,296,528.44	2,296,528.44		2,296,528.44		
2) Ending Balance, June 30 (E + F1e)			2,296,528.44	0.00		1,980,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,296,528.44	0.00		1,980,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	308,884.00	60,606.00	0.00	252,870.00	192,264.00	317.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			308,884.00	60,606.00	0.00	252,870.00	192,264.00	317.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,365,437.00	1,370,229.00	0.00	1,370,229.00	0.00	0.0%
Special Education Discretionary Grants		8182	262,679.00	262,732.00	0.00	260,760.00	(1,972.00)	-0.8%
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	2,337,792.00	3,044,321.34	1,472,857.34	2,561,884.34	(482,437.00)	-15.8%
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	558,274.00	811,750.14	333,374.14	602,746.14	(209,004.00)	-25.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	394,651.00	528,588.82	241,792.82	469,284.82	(59,304.00)	-11.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	7,497.75	7,497.75	0.75	(7,497.00)	-100.0%
TOTAL, FEDERAL REVENUE			4,918,833.00	6,025,119.05	2,055,522.05	5,264,905.05	(760,214.00)	-12.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	321,686.00	347,715.00	44,930.00	392,195.00	44,480.00	12.8%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,962,000.00	1,962,000.00	1,275,300.00	1,962,000.00	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	2,769,884.00	3,740,567.00	232,709.00	3,740,567.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,053,570.00	6,050,282.00	1,552,939.00	6,094,762.00	44,480.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	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	117,078.34	117,078.34	117,078.34	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	71,586.00	2,414,609.32	2,333,262.09	1,423,220.32	(991,389.00)	-41.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,209,698.00	1,112,963.00	56,620.00	1,026,976.00	(85,987.00)	-7.7%
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			1,281,284.00	3,644,650.66	2,506,960.43	2,567,274.66	(1,077,376.00)	-29.6%
TOTAL, REVENUES			11,562,571.00	15,780,657.71	6,115,421.48	14,179,811.71	(1,600,846.00)	-10.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,878,788.00	7,572,440.00	3,758,469.25	7,037,819.00	534,621.00	7.1%
Certificated Pupil Support Salaries		1200	183,472.00	280,272.00	113,783.88	280,272.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	310,486.00	533,551.00	304,950.26	533,551.00	0.00	0.0%
Other Certificated Salaries		1900	57,589.00	55,981.00	21,497.75	55,981.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,430,335.00	8,442,244.00	4,198,701.14	7,907,623.00	534,621.00	6.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,355,426.00	2,545,048.00	1,283,227.94	2,441,475.00	103,573.00	4.1%
Classified Support Salaries		2200	893,797.00	968,810.00	494,753.12	965,878.00	2,932.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	331,847.00	340,451.00	190,549.88	340,451.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	480,274.00	526,919.00	299,942.30	545,535.00	(18,616.00)	-3.5%
Other Classified Salaries		2900	834,047.00	986,892.00	527,765.75	950,914.00	35,978.00	3.6%
TOTAL, CLASSIFIED SALARIES			4,895,391.00	5,368,120.00	2,796,238.99	5,244,253.00	123,867.00	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,263,946.00	4,301,316.00	507,063.96	4,239,218.00	62,098.00	1.4%
PERS		3201-3202	653,844.00	711,392.00	370,743.36	715,530.00	(4,138.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	488,912.00	526,033.00	265,127.30	528,720.00	(2,687.00)	-0.5%
Health and Welfare Benefits		3401-3402	1,821,881.00	1,915,406.00	988,672.45	1,870,930.00	44,476.00	2.3%
Unemployment Insurance		3501-3502	5,985.00	6,969.00	3,354.66	6,800.00	169.00	2.4%
Workers' Compensation		3601-3602	300,676.00	327,485.00	161,243.90	319,354.00	8,131.00	2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,653.00	3,785.00	2,230.09	3,952.00	(167.00)	-4.4%
TOTAL, EMPLOYEE BENEFITS			6,538,897.00	7,792,386.00	2,298,435.72	7,684,504.00	107,882.00	1.4%
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	368,000.00	437,505.30	68,404.59	211,400.30	226,105.00	51.7%
Materials and Supplies		4300	732,395.00	3,976,157.14	536,895.28	924,323.14	3,051,834.00	76.8%
Noncapitalized Equipment		4400	89,759.00	106,336.07	45,129.94	105,836.07	500.00	0.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,190,154.00	4,519,998.51	650,429.81	1,241,559.51	3,278,439.00	72.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	2,577,380.00	(2,577,380.00)	New
Travel and Conferences		5200	107,905.00	171,412.71	94,015.82	161,817.71	9,595.00	5.6%
Dues and Memberships		5300	0.00	0.00	1,950.00	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	45,000.00	45,000.00	14,553.64	45,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	764,312.00	736,101.00	260,631.92	679,438.00	56,663.00	7.7%
Transfers of Direct Costs		5710	761,411.00	834,571.00	68,144.49	842,843.00	(8,272.00)	-1.0%
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	3,749,840.00	5,229,105.93	2,425,581.66	2,426,321.93	2,802,784.00	53.6%
Communications		5900	8,350.00	9,350.00	5,149.03	9,350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,436,818.00	7,025,540.64	2,870,026.56	6,742,150.64	283,390.00	4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			125,000.00	125,000.00	0.00	125,000.00	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	33,617.00	20,827.00	0.00	20,827.00	0.00	0.0%
Payments to JPAs		7143	577,904.00	589,422.00	462,242.00	642,539.00	(53,117.00)	-9.0%
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)			611,521.00	610,249.00	462,242.00	663,366.00	(53,117.00)	-8.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	138,007.00	217,963.00	0.00	184,168.00	33,795.00	15.5%
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			138,007.00	217,963.00	0.00	184,168.00	33,795.00	15.5%
TOTAL, EXPENDITURES			26,366,123.00	34,101,501.15	13,276,074.22	29,792,624.15	4,308,877.00	12.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	14,803,552.00	16,024,315.00	0.00	15,296,284.00	(728,031.00)	-4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			14,803,552.00	16,024,315.00	0.00	15,296,284.00	(728,031.00)	-4.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,803,552.00	16,024,315.00	0.00	15,296,284.00	728,031.00	-4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	80,560,526.00	79,812,354.00	48,025,426.86	79,905,022.00	92,668.00	0.1%
2) Federal Revenue		8100-8299	4,918,833.00	6,025,119.05	2,055,522.05	5,264,905.05	(760,214.00)	-12.6%
3) Other State Revenue		8300-8599	8,374,775.00	9,197,428.00	3,684,121.71	9,282,602.00	85,174.00	0.9%
4) Other Local Revenue		8600-8799	3,630,222.00	6,282,549.66	4,093,357.08	5,308,028.66	(974,521.00)	-15.5%
5) TOTAL, REVENUES			97,484,356.00	101,317,450.71	57,858,427.70	99,760,557.71		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,358,234.00	44,745,027.00	23,560,529.11	43,726,543.00	1,018,484.00	2.3%
2) Classified Salaries		2000-2999	13,529,358.00	14,392,196.00	7,663,510.19	14,046,361.00	345,835.00	2.4%
3) Employee Benefits		3000-3999	20,907,503.00	22,032,083.00	10,140,179.54	22,042,929.00	(10,846.00)	0.0%
4) Books and Supplies		4000-4999	3,714,644.00	6,661,658.51	1,624,082.69	3,249,277.51	3,412,381.00	51.2%
5) Services and Other Operating Expenditures		5000-5999	11,096,015.00	12,988,776.64	6,603,691.53	12,361,371.64	627,405.00	4.8%
6) Capital Outlay		6000-6999	305,000.00	1,015,761.00	483,728.66	1,072,355.00	(56,594.00)	-5.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,685,876.00	2,684,604.00	1,918,168.70	2,737,721.00	(53,117.00)	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(281,868.00)	(285,463.00)	0.00	(279,344.00)	(6,119.00)	2.1%
9) TOTAL, EXPENDITURES			96,314,762.00	104,234,643.15	51,993,890.42	98,957,214.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,169,594.00	(2,917,192.44)	5,864,537.28	803,343.56		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,169,594.00	(2,917,192.44)	5,864,537.28	803,343.56		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,601,097.54	18,601,097.54		18,601,097.54	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)			18,601,097.54	18,601,097.54		18,601,097.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,601,097.54	18,601,097.54		18,601,097.54		
2) Ending Balance, June 30 (E + F1e)			19,770,691.54	15,683,905.10		19,404,441.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	20,468.00	6,215.69		6,215.69		
Prepaid Expenditures		9713	573,264.00	570,808.43		570,808.43		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,296,528.44	0.00		1,980,000.00		
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	700,000.00	0.00		600,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,815,738.00	5,020,733.00		4,947,860.00		
Unassigned/Unappropriated Amount		9790	11,339,693.10	10,061,147.98		11,274,556.98		

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	51,229,283.00	51,587,993.00	30,498,334.00	44,565,931.00	(7,022,062.00)	-13.6%
Education Protection Account State Aid - Current Year		8012	10,277,433.00	10,215,721.00	5,321,962.00	10,216,673.00	952.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	121,757.00	121,757.00	58,102.76	116,206.00	(5,551.00)	-4.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	20,387,423.00	20,427,018.00	12,171,433.55	21,796,657.00	1,369,639.00	6.7%
Unsecured Roll Taxes		8042	1,590,898.00	1,590,898.00	1,425,932.39	1,594,000.00	3,102.00	0.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,535,000.00	2,892,564.00	1,840,810.26	2,893,000.00	436.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(614,000.00)	(492,870.00)	0.00	7,619,891.00	8,112,761.00	-1646.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	118,142.00	118,142.00	63,588.90	123,952.00	5,810.00	4.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			85,645,936.00	86,461,223.00	51,380,163.86	88,926,310.00	2,465,087.00	2.9%
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	(5,394,294.00)	(6,709,475.00)	(3,354,737.00)	(9,274,158.00)	(2,564,683.00)	38.2%
Property Taxes Transfers		8097	308,884.00	60,606.00	0.00	252,870.00	192,264.00	317.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			80,560,526.00	79,812,354.00	48,025,426.86	79,905,022.00	92,668.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,365,437.00	1,370,229.00	0.00	1,370,229.00	0.00	0.0%
Special Education Discretionary Grants		8182	262,679.00	262,732.00	0.00	260,760.00	(1,972.00)	-0.8%
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	2,337,792.00	3,044,321.34	1,472,857.34	2,561,884.34	(482,437.00)	-15.8%
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	558,274.00	811,750.14	333,374.14	602,746.14	(209,004.00)	-25.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	394,651.00	528,588.82	241,792.82	469,284.82	(59,304.00)	-11.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	7,497.75	7,497.75	0.75	(7,497.00)	-100.0%
TOTAL, FEDERAL REVENUE			4,918,833.00	6,025,119.05	2,055,522.05	5,264,905.05	(760,214.00)	-12.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,180,345.00	1,993,830.00	1,697,846.00	1,998,382.00	4,552.00	0.2%
Lottery - Unrestricted and Instructional Materi		8560	1,420,126.00	1,460,403.00	437,638.13	1,541,025.00	80,622.00	5.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,962,000.00	1,962,000.00	1,275,300.00	1,962,000.00	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	2,812,304.00	3,781,195.00	273,337.58	3,781,195.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,374,775.00	9,197,428.00	3,684,121.71	9,282,602.00	85,174.00	0.9%

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	1,169,847.00	1,187,881.00	652,885.20	1,187,881.00	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	1,000.00	10,664.00	10,441.45	10,664.00	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	468,756.00	566,208.00	335,815.00	566,208.00	0.00	0.0%
Interest		8660	110,000.00	110,000.00	49,290.00	130,000.00	20,000.00	18.2%
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	21,374.00	21,374.00	0.00	21,374.00	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	13,000.00	130,078.34	127,653.34	130,078.34	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	636,547.00	3,143,381.32	2,860,652.09	2,234,847.32	(908,534.00)	-28.9%
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	1,209,698.00	1,112,963.00	56,620.00	1,026,976.00	(85,987.00)	-7.7%
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			3,630,222.00	6,282,549.66	4,093,357.08	5,308,028.66	(974,521.00)	-15.5%
TOTAL, REVENUES			97,484,356.00	101,317,450.71	57,858,427.70	99,760,557.71	(1,556,893.00)	-1.5%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	37,031,482.00	37,113,418.00	19,540,500.03	36,081,972.00	1,031,446.00	2.8%
Certificated Pupil Support Salaries		1200	1,463,534.00	1,601,107.00	736,965.93	1,552,563.00	48,544.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,967,484.00	4,160,721.00	2,305,816.19	4,203,055.00	(42,334.00)	-1.0%
Other Certificated Salaries		1900	1,895,734.00	1,869,781.00	977,246.96	1,888,953.00	(19,172.00)	-1.0%
TOTAL, CERTIFICATED SALARIES			44,358,234.00	44,745,027.00	23,560,529.11	43,726,543.00	1,018,484.00	2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,043,271.00	3,283,657.00	1,624,435.24	3,081,813.00	201,844.00	6.1%
Classified Support Salaries		2200	4,360,112.00	4,587,142.00	2,523,759.42	4,483,171.00	103,971.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	1,504,543.00	1,518,147.00	876,277.49	1,519,547.00	(1,400.00)	-0.1%
Clerical, Technical and Office Salaries		2400	3,382,786.00	3,611,779.00	1,957,393.98	3,606,036.00	5,743.00	0.2%
Other Classified Salaries		2900	1,238,646.00	1,391,471.00	681,644.06	1,355,794.00	35,677.00	2.6%
TOTAL, CLASSIFIED SALARIES			13,529,358.00	14,392,196.00	7,663,510.19	14,046,361.00	345,835.00	2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,833,603.00	8,789,752.00	2,865,444.35	8,734,048.00	55,704.00	0.6%
PERS		3201-3202	1,785,681.00	1,899,638.00	1,021,223.70	1,901,706.00	(2,068.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	1,672,165.00	1,725,980.00	890,769.52	1,757,101.00	(31,121.00)	-1.8%
Health and Welfare Benefits		3401-3402	7,879,640.00	7,860,920.00	4,408,391.29	7,898,832.00	(37,912.00)	-0.5%
Unemployment Insurance		3501-3502	28,632.00	29,719.00	15,051.64	29,589.00	130.00	0.4%
Workers' Compensation		3601-3602	1,391,096.00	1,412,748.00	723,675.57	1,407,837.00	4,911.00	0.3%
OPEB, Allocated		3701-3702	300,307.00	297,026.00	206,071.55	297,026.00	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	16,379.00	16,300.00	9,551.92	16,790.00	(490.00)	-3.0%
TOTAL, EMPLOYEE BENEFITS			20,907,503.00	22,032,083.00	10,140,179.54	22,042,929.00	(10,846.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	964,410.00	672,779.30	208,656.36	457,306.30	215,473.00	32.0%
Materials and Supplies		4300	2,308,805.00	5,504,329.14	1,146,939.51	2,318,357.14	3,185,972.00	57.9%
Noncapitalized Equipment		4400	441,429.00	484,550.07	268,486.82	473,614.07	10,936.00	2.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,714,644.00	6,661,658.51	1,624,082.69	3,249,277.51	3,412,381.00	51.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	2,577,380.00	(2,577,380.00)	New
Travel and Conferences		5200	289,596.00	348,763.71	189,655.18	363,775.71	(15,012.00)	-4.3%
Dues and Memberships		5300	25,997.00	27,489.00	19,969.16	26,889.00	600.00	2.2%
Insurance		5400-5450	504,796.00	504,796.00	240,541.50	486,500.00	18,296.00	3.6%
Operations and Housekeeping Services		5500	1,104,015.00	1,104,015.00	508,136.86	1,104,015.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,371,043.00	1,318,180.00	401,086.53	1,118,528.00	199,652.00	15.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,500.00)	(12,500.00)	(7,967.90)	(12,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,983,022.00	8,885,874.93	4,789,411.69	5,886,821.93	2,999,053.00	33.8%
Communications		5900	830,046.00	812,158.00	462,858.51	809,962.00	2,196.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,096,015.00	12,988,776.64	6,603,691.53	12,361,371.64	627,405.00	4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	700,000.00	272,301.38	600,000.00	100,000.00	14.3%
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	305,000.00	315,761.00	211,427.28	472,355.00	(156,594.00)	-49.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			305,000.00	1,015,761.00	483,728.66	1,072,355.00	(56,594.00)	-5.6%
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	37,124.00	24,334.00	3,507.00	24,334.00	0.00	0.0%
Payments to JPAs		7143	577,904.00	589,422.00	462,242.00	642,539.00	(53,117.00)	-9.0%
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	609,289.00	574,289.00	292,472.41	574,289.00	0.00	0.0%
Other Debt Service - Principal		7439	1,461,559.00	1,496,559.00	1,159,947.29	1,496,559.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,685,876.00	2,684,604.00	1,918,168.70	2,737,721.00	(53,117.00)	-2.0%
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	(281,868.00)	(285,463.00)	0.00	(279,344.00)	(6,119.00)	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(281,868.00)	(285,463.00)	0.00	(279,344.00)	(6,119.00)	2.1%
TOTAL, EXPENDITURES			96,314,762.00	104,234,643.15	51,993,890.42	98,957,214.15	5,277,429.00	5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016-17 Projected Year Totals
6264	Educator Effectiveness	150,000.00
6300	Lottery: Instructional Materials	1,620,000.00
6512	Special Ed: Mental Health Services	210,000.00
Total, Restricted Balance		1,980,000.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,632.76	7,601.86	7,283.00	7,594.73	(7.13)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,632.76	7,601.86	7,283.00	7,594.73	(7.13)	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	25.00	25.00	35.00	35.00	10.00	40%
c. Special Education-NPS/LCI	2.00	2.00	1.00	1.00	(1.00)	-50%
d. Special Education Extended Year	3.00	3.00	4.00	4.00	1.00	33%
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)	30.00	30.00	40.00	40.00	10.00	33%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,662.76	7,631.86	7,323.00	7,634.73	2.87	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	453.00	436.00	434.00	434.00	(2.00)	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	453.00	436.00	434.00	434.00	(2.00)	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	453.00	436.00	434.00	434.00	(2.00)	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			21,298,212.70	21,084,243.48	15,666,269.10	15,838,616.34	15,088,245.36	15,031,548.29	23,623,915.94	25,828,930.79
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,724,494.00	2,724,494.00	7,915,417.00	4,904,089.00	4,904,089.00	7,743,624.00	4,904,089.00	2,687,316.00
Property Taxes	8020-8079		405,029.30	(152,536.80)	131,511.61	1,507,434.21	3,094,699.72	5,937,478.25	4,233,683.57	207,304.16
Miscellaneous Funds	8080-8099		0.00	0.00	(805,137.00)	(536,758.00)	(536,758.00)	(536,758.00)	(536,758.00)	(410,323.00)
Federal Revenue	8100-8299		0.00	21,864.57	914,832.34	(8,141.86)	0.00	1,019,112.00	107,855.00	0.00
Other State Revenue	8300-8599		0.00	22,710.00	1,508,009.00	17,918.58	227,192.00	952,093.10	956,199.03	0.00
Other Local Revenue	8600-8799		0.00	1,995,896.80	314,754.94	663,065.86	95,548.69	169,567.33	899,393.13	115,534.10
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,129,523.30	4,612,428.57	9,979,387.89	6,547,607.79	7,784,771.41	15,285,116.68	10,564,461.73	2,599,831.26
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		159,556.73	3,924,781.01	3,969,256.64	3,952,713.49	3,889,948.19	3,876,082.58	3,788,190.47	3,899,102.09
Classified Salaries	2000-2999		552,750.85	1,120,507.70	1,136,272.90	1,184,435.84	1,189,443.02	1,179,613.54	1,300,486.34	1,157,702.32
Employee Benefits	3000-3999		1,011,207.86	1,424,695.97	1,532,454.16	1,516,864.85	1,550,263.81	1,523,462.73	1,581,230.16	1,577,049.31
Books and Supplies	4000-4999		40,275.19	369,054.95	452,165.38	257,950.90	115,489.21	240,544.87	148,602.19	130,332.42
Services	5000-5999		251,998.02	931,633.65	1,669,291.40	822,938.51	794,662.67	773,819.04	1,600,439.74	864,795.74
Capital Outlay	6000-6599		0.00	10,760.40	211,829.14	55,102.87	4,160.00	165,740.10	36,136.15	12,013.15
Other Outgo	7000-7499		716,793.98	144,476.00	735,625.72	148,315.00	0.00	172,958.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,732,582.63	7,925,909.68	9,706,895.34	7,938,321.46	7,543,966.90	7,932,220.86	8,455,085.05	7,640,995.03
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	70,053.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	789,685.18	305,067.16	361,440.61	100,856.11	216,509.99	357,630.75	136,145.55	0.00
Due From Other Funds	9310	0.00	0.00	295,436.66	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	1,044.19	33.71	263.23	0.00	0.00	33.71	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	2,663.94	23,761.19	0.00	2,750.47	0.00	(80,251.43)	257.59
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	860,782.92	603,201.47	385,465.03	100,856.11	219,260.46	357,664.46	55,894.12	257.59
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	2,034,738.19	1,480,100.96	123,512.08	13,124.82	(2,426.28)	(5,796.38)	6,851.56	(424.83)
Due To Other Funds	9610	0.00	7,385.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	1,816,565.51	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	2,042,123.74	3,296,666.47	123,512.08	13,124.82	(2,426.28)	(5,796.38)	6,851.56	(424.83)
Nonoperating										
Suspense Clearing	9910		570,430.93	588,971.73	(362,098.26)	552,611.40	(519,188.32)	876,010.99	46,595.61	(168,298.51)
TOTAL BALANCE SHEET ITEMS		0.00	(610,909.89)	(2,104,493.27)	(100,145.31)	640,342.69	(297,501.58)	1,239,471.83	95,638.17	(167,616.09)
E. NET INCREASE/DECREASE (B - C + D)			(213,969.22)	(5,417,974.38)	172,347.24	(750,370.98)	(56,697.07)	8,592,367.65	2,205,014.85	(5,208,779.86)
F. ENDING CASH (A + E)			21,084,243.48	15,666,269.10	15,838,616.34	15,088,245.36	15,031,548.29	23,623,915.94	25,828,930.79	20,620,150.93
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		20,620,150.93	21,587,609.75	23,939,922.95	20,311,459.19				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,292,425.75	2,845,070.25	2,845,070.25	4,670,066.63	622,359.12	0.00	54,782,604.00	54,782,604.00
Property Taxes	8020-8079	4,286,609.49	7,825,191.56	2,622,457.36	4,044,843.57	0.00	0.00	34,143,706.00	34,143,706.00
Miscellaneous Funds	8080-8099	(1,176,050.00)	(1,179,050.00)	(1,691,204.00)	(1,612,492.00)	0.00	0.00	(9,021,288.00)	(9,021,288.00)
Federal Revenue	8100-8299	1,013,305.33	0.00	1,213,904.00	982,173.62	0.00	0.00	5,264,905.00	5,264,905.05
Other State Revenue	8300-8599	667,827.00	1,257,724.51	0.00	3,672,928.78	0.00	0.00	9,282,602.00	9,282,602.00
Other Local Revenue	8600-8799	132,314.63	168,181.80	753,771.72	0.00	0.00	0.00	5,308,029.00	5,308,028.66
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		10,216,432.20	10,917,118.12	5,743,999.33	11,757,520.60	622,359.12	0.00	99,760,558.00	99,760,557.71
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,745,986.37	3,819,455.69	4,700,379.27	4,001,090.47	0.00	0.00	43,726,543.00	43,726,543.00
Classified Salaries	2000-2999	1,277,457.43	1,263,862.88	1,319,724.23	1,364,103.95	0.00	0.00	14,046,361.00	14,046,361.00
Employee Benefits	3000-3999	1,873,665.02	1,862,707.86	2,021,634.42	4,567,692.85	0.00	0.00	22,042,929.00	22,042,929.00
Books and Supplies	4000-4999	304,362.54	335,340.90	328,662.43	526,497.02	0.00	0.00	3,249,278.00	3,249,277.51
Services	5000-5999	1,085,405.78	1,032,737.08	1,079,839.62	1,453,810.75	0.00	0.00	12,361,372.00	12,361,371.64
Capital Outlay	6000-6599	0.00	0.00	0.00	576,613.19	0.00	0.00	1,072,355.00	1,072,355.00
Other Outgo	7000-7499	432,960.18	107,248.12	0.00	0.00	0.00	0.00	2,458,377.00	2,458,377.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		8,719,837.32	8,421,352.53	9,450,239.97	12,489,808.23	0.00	0.00	98,957,215.00	98,957,214.15
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(70,053.55)	0.00	0.00	0.00	
Accounts Receivable	9200-9299	2,203.00	49,802.63	32,562.79	41,981.01	0.00	0.00	2,393,884.78	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	295,436.66	
Stores	9320	0.00	2,457.40	0.00	2,383.45	0.00	0.00	6,215.69	
Prepaid Expenditures	9330	1,777.95	(2,271.42)	(4,193.71)	626,313.85	0.00	0.00	570,808.43	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		3,980.95	49,988.61	28,369.08	600,624.76	0.00	0.00	3,266,345.56	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	3,500.95	70,741.47	0.00	510,640.67	0.00	0.00	4,234,563.21	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	7,385.55	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	1,816,565.51	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		3,500.95	70,741.47	0.00	510,640.67	0.00	0.00	6,058,514.27	
Nonoperating									
Suspense Clearing	9910	(529,616.06)	(122,699.53)	49,407.80	(982,127.78)			0.00	
TOTAL BALANCE SHEET ITEMS		(529,136.06)	(143,452.39)	77,776.88	(892,143.69)	0.00	0.00	(2,792,168.71)	
E. NET INCREASE/DECREASE (B - C + D)		967,458.82	2,352,313.20	(3,628,463.76)	(1,624,431.32)	622,359.12	0.00	(1,988,825.71)	803,343.56
F. ENDING CASH (A + E)		21,587,609.75	23,939,922.95	20,311,459.19	18,687,027.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,309,386.99	

Description	Object Codes	Projected Year Totals (Form 01I) (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	79,652,152.00	-3.39%	76,952,256.00	-1.19%	76,034,727.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,187,840.00	-47.25%	1,681,586.00	-24.56%	1,268,512.00
4. Other Local Revenues	8600-8799	2,740,754.00	-0.97%	2,714,115.00	0.00%	2,714,115.00
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	(15,296,284.00)	8.66%	(16,620,707.00)	3.65%	(17,227,316.00)
6. Total (Sum lines A1 thru A5c)		70,284,462.00	-7.91%	64,727,250.00	-2.99%	62,790,038.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,818,920.00		35,448,667.00
b. Step & Column Adjustment				524,747.00		463,509.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(895,000.00)		(675,123.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,818,920.00	-1.03%	35,448,667.00	-0.60%	35,237,053.00
2. Classified Salaries						
a. Base Salaries				8,802,108.00		9,159,041.00
b. Step & Column Adjustment				113,133.00		121,724.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				243,800.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,802,108.00	4.06%	9,159,041.00	1.33%	9,280,765.00
3. Employee Benefits	3000-3999	14,358,425.00	6.05%	15,227,798.00	6.83%	16,267,968.00
4. Books and Supplies	4000-4999	2,007,718.00	5.64%	2,121,023.00	0.00%	2,121,023.00
5. Services and Other Operating Expenditures	5000-5999	5,619,221.00	3.53%	5,817,718.00	-8.55%	5,320,087.00
6. Capital Outlay	6000-6999	947,355.00	-78.62%	202,561.00	0.00%	202,561.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,074,355.00	0.00%	2,074,355.00	0.00%	2,074,355.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(463,512.00)	-6.75%	(432,208.00)	1.77%	(439,874.00)
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)		69,164,590.00	0.66%	69,618,955.00	0.64%	70,063,938.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,119,872.00		(4,891,705.00)		(7,273,900.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		16,304,569.10		17,424,441.10		12,532,736.10
2. Ending Fund Balance (Sum lines C and D1)		17,424,441.10		12,532,736.10		5,258,836.10
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	602,024.12		602,024.00		602,024.00
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	600,000.00		600,000.00		600,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,947,860.00		4,940,781.00		4,056,812.10
2. Unassigned/Unappropriated	9790	11,274,556.98		6,389,931.10		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,424,441.10		12,532,736.10		5,258,836.10

Description	Object Codes	Projected Year Totals (Form 01I) (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	4,947,860.00		4,940,781.00		4,056,812.10
c. Unassigned/Unappropriated	9790	11,274,556.98		6,389,931.10		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		16,222,416.98		11,330,712.10		4,056,812.10

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.

Based on demographics study, the district projected enrollment decrease 376 in FY 17-18 and additional 232 in FY 18-19. Due to enrollment decrease, the district projected 15 teachers less in FY 17-18 and additional 9 teachers less in FY 18-19. FY 16-17 included estimated saving due to vacancy or unspent expenditures. The saving is one time saving.

Description	Object Codes	Projected Year Totals (Form 01I) (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	252,870.00	0.00%	252,870.00	0.00%	252,870.00
2. Federal Revenues	8100-8299	5,264,905.05	-4.82%	5,010,961.00	0.00%	5,010,961.00
3. Other State Revenues	8300-8599	6,094,762.00	-1.01%	6,033,002.00	-0.17%	6,022,922.00
4. Other Local Revenues	8600-8799	2,567,274.66	-50.18%	1,279,124.00	-7.71%	1,180,470.00
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	15,296,284.00	8.66%	16,620,707.00	3.65%	17,227,316.00
6. Total (Sum lines A1 thru A5c)		29,476,095.71	-0.95%	29,196,664.00	1.71%	29,694,539.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,907,623.00		8,110,414.00
b. Step & Column Adjustment				142,791.00		100,127.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				60,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,907,623.00	2.56%	8,110,414.00	1.23%	8,210,541.00
2. Classified Salaries						
a. Base Salaries				5,244,253.00		5,522,281.00
b. Step & Column Adjustment				188,028.00		112,416.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				90,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,244,253.00	5.30%	5,522,281.00	2.04%	5,634,697.00
3. Employee Benefits	3000-3999	7,684,504.00	5.93%	8,140,370.00	4.27%	8,487,820.00
4. Books and Supplies	4000-4999	1,241,559.51	-18.96%	1,006,183.00	-1.00%	996,103.00
5. Services and Other Operating Expenditures	5000-5999	6,742,150.64	-18.70%	5,481,310.00	-0.95%	5,429,272.00
6. Capital Outlay	6000-6999	125,000.00	0.00%	125,000.00	0.00%	125,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	663,366.00	0.00%	663,366.00	0.00%	663,366.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	184,168.00	-19.78%	147,740.00	0.00%	147,740.00
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)		29,792,624.15	-2.00%	29,196,664.00	1.71%	29,694,539.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(316,528.44)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,296,528.44		1,980,000.00		1,980,000.00
2. Ending Fund Balance (Sum lines C and D1)		1,980,000.00		1,980,000.00		1,980,000.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,980,000.00		1,980,000.00		1,980,000.00
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 (Line D3f must agree with line D2)		1,980,000.00		1,980,000.00		1,980,000.00

Description	Object Codes	Projected Year Totals (Form 01I) (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.

FY 16-17 included estimated saving due to vacancy or unspent expenditures. The saving is one time saving.

Description	Object Codes	Projected Year Totals (Form 01I) (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	79,905,022.00	-3.38%	77,205,126.00	-1.19%	76,287,597.00
2. Federal Revenues	8100-8299	5,264,905.05	-4.82%	5,010,961.00	0.00%	5,010,961.00
3. Other State Revenues	8300-8599	9,282,602.00	-16.89%	7,714,588.00	-5.49%	7,291,434.00
4. Other Local Revenues	8600-8799	5,308,028.66	-24.77%	3,993,239.00	-2.47%	3,894,585.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		99,760,557.71	-5.85%	93,923,914.00	-1.53%	92,484,577.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,726,543.00		43,559,081.00
b. Step & Column Adjustment				667,538.00		563,636.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(835,000.00)		(675,123.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,726,543.00	-0.38%	43,559,081.00	-0.26%	43,447,594.00
2. Classified Salaries						
a. Base Salaries				14,046,361.00		14,681,322.00
b. Step & Column Adjustment				301,161.00		234,140.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				333,800.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,046,361.00	4.52%	14,681,322.00	1.59%	14,915,462.00
3. Employee Benefits	3000-3999	22,042,929.00	6.01%	23,368,168.00	5.94%	24,755,788.00
4. Books and Supplies	4000-4999	3,249,277.51	-3.76%	3,127,206.00	-0.32%	3,117,126.00
5. Services and Other Operating Expenditures	5000-5999	12,361,371.64	-8.59%	11,299,028.00	-4.86%	10,749,359.00
6. Capital Outlay	6000-6999	1,072,355.00	-69.45%	327,561.00	0.00%	327,561.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,737,721.00	0.00%	2,737,721.00	0.00%	2,737,721.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(279,344.00)	1.83%	(284,468.00)	2.69%	(292,134.00)
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)		98,957,214.15	-0.14%	98,815,619.00	0.95%	99,758,477.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		803,343.56		(4,891,705.00)		(7,273,900.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		18,601,097.54		19,404,441.10		14,512,736.10
2. Ending Fund Balance (Sum lines C and D1)		19,404,441.10		14,512,736.10		7,238,836.10
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	602,024.12		602,024.00		602,024.00
b. Restricted	9740	1,980,000.00		1,980,000.00		1,980,000.00
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	600,000.00		600,000.00		600,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,947,860.00		4,940,781.00		4,056,812.10
2. Unassigned/Unappropriated	9790	11,274,556.98		6,389,931.10		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,404,441.10		14,512,736.10		7,238,836.10

Description	Object Codes	Projected Year Totals (Form 01I) (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	4,947,860.00		4,940,781.00		4,056,812.10
c. Unassigned/Unappropriated	9790	11,274,556.98		6,389,931.10		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		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		16,222,416.98		11,330,712.10		4,056,812.10
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.39%		11.47%		4.07%
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)		7,283.00		6,925.00		6,713.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		98,957,214.15		98,815,619.00		99,758,477.00
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)		98,957,214.15		98,815,619.00		99,758,477.00
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)		2,968,716.42		2,964,468.57		2,992,754.31
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)		2,968,716.42		2,964,468.57		2,992,754.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	7,601.86	7,594.73		
Charter School	436.00	434.00		
Total ADA	**8,037.86**	**8,028.73**	**-0.1%**	**Met**
1st Subsequent Year (2017-18)				
District Regular	7,197.00	7,189.00		
Charter School	417.00	418.00		
Total ADA	**7,614.00**	**7,607.00**	**-0.1%**	**Met**
2nd Subsequent Year (2018-19)				
District Regular	6,889.00	6,867.00		
Charter School	405.00	406.00		
Total ADA	**7,294.00**	**7,273.00**	**-0.3%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2016-17)				
District Regular	7,556	7,533		
Charter School	452	452		
Total Enrollment	**8,008**	**7,985**	**-0.3%**	**Met**
1st Subsequent Year (2017-18)				
District Regular	7,199	7,176		
Charter School	433	433		
Total Enrollment	**7,632**	**7,609**	**-0.3%**	**Met**
2nd Subsequent Year (2018-19)				
District Regular	6,979	6,956		
Charter School	421	421		
Total Enrollment	**7,400**	**7,377**	**-0.3%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	**9,042**	**9,364**	**96.6%**
Second Prior Year (2014-15)			
District Regular	8,059	8,340	
Charter School	581	597	
Total ADA/Enrollment	**8,640**	**8,937**	**96.7%**
First Prior Year (2015-16)			
District Regular	7,733	8,004	
Charter School	522	541	
Total ADA/Enrollment	**8,255**	**8,545**	**96.6%**
		Historical Average Ratio:	96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			**97.1%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	7,283	7,533		
Charter School	434	452		
Total ADA/Enrollment	**7,717**	**7,985**	**96.6%**	**Met**
1st Subsequent Year (2017-18)				
District Regular	6,925	7,176		
Charter School	418	433		
Total ADA/Enrollment	**7,343**	**7,609**	**96.5%**	**Met**
2nd Subsequent Year (2018-19)				
District Regular	6,713	6,956		
Charter School	406	421		
Total ADA/Enrollment	**7,119**	**7,377**	**96.5%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2016-17)	86,461,223.00	88,926,310.00	2.9%	Not Met
1st Subsequent Year (2017-18)	85,714,101.00	86,226,414.00	0.6%	Met
2nd Subsequent Year (2018-19)	83,878,947.00	85,308,685.00	1.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The district has to pay In-Lieu Tax to all charter schools. The State will back fill the In-Lieu Tax by State Aid to the district. The State Aid under 4B object code 8011 included the back fill of the In-Lieu Tax. However, the comparison under 4B is based on the LCFF revenue excluding the In-Lieu Tax paid to the charter. The district actually receives LCFF revenue under 4B minus In-Lieu Tax. The comparison on 4B not met because it does not compare the actual LCFF revenue that district receives, but the overstated revenue by excluding the In-Lieu Tax that paid to the charters.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2013-14)	50,796,338.81	56,507,955.48	89.9%
Second Prior Year (2014-15)	55,479,622.76	64,891,350.67	85.5%
First Prior Year (2015-16)	58,120,159.06	67,475,021.49	86.1%
		Historical Average Ratio:	87.2%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**84.2% to 90.2%**	**84.2% to 90.2%**	**84.2% to 90.2%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2016-17)	58,979,453.00	69,164,590.00	85.3%	Met
1st Subsequent Year (2017-18)	59,835,506.00	69,618,955.00	85.9%	Met
2nd Subsequent Year (2018-19)	60,785,786.00	70,063,938.00	86.8%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	5,172,622.05	5,264,905.05	1.8%	No
1st Subsequent Year (2017-18)	4,923,678.00	5,010,961.00	1.8%	No
2nd Subsequent Year (2018-19)	4,923,678.00	5,010,961.00	1.8%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	9,197,428.00	9,282,602.00	0.9%	No
1st Subsequent Year (2017-18)	7,348,397.00	7,714,588.00	5.0%	No
2nd Subsequent Year (2018-19)	7,296,023.00	7,291,434.00	-0.1%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	5,245,055.48	5,308,028.66	1.2%	No
1st Subsequent Year (2017-18)	3,975,073.00	3,993,239.00	0.5%	No
2nd Subsequent Year (2018-19)	3,872,127.00	3,894,585.00	0.6%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	3,381,026.38	3,249,277.51	-3.9%	No
1st Subsequent Year (2017-18)	3,325,746.00	3,127,206.00	-6.0%	Yes
2nd Subsequent Year (2018-19)	3,215,666.00	3,117,126.00	-3.1%	No

Explanation: (required if Yes)
Due to GAP funding decrease in FY 17-18 from 73% to 23%, the Supplemental & Concentration level also adjusted and spending level is down compared with 1st Interim.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	12,786,463.59	12,361,371.64	-3.3%	No
1st Subsequent Year (2017-18)	11,979,330.00	11,299,028.00	-5.7%	Yes
2nd Subsequent Year (2018-19)	11,944,539.00	10,749,359.00	-10.0%	Yes

Explanation: (required if Yes)
Due to GAP funding decrease in FY 17-18 from 73% to 23%, the Supplemental & Concentration level also adjusted and spending level is down compared with 1st Interim.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	19,615,105.53	19,855,535.71	1.2%	Met
1st Subsequent Year (2017-18)	16,247,148.00	16,718,788.00	2.9%	Met
2nd Subsequent Year (2018-19)	16,091,828.00	16,196,980.00	0.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	16,167,489.97	15,610,649.15	-3.4%	Met
1st Subsequent Year (2017-18)	15,305,076.00	14,426,234.00	-5.7%	Not Met
2nd Subsequent Year (2018-19)	15,160,205.00	13,866,485.00	-8.5%	Not Met

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

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

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

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

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

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

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

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

Due to GAP funding decrease in FY 17-18 from 73% to 23%, the Supplemental & Concentration level also adjusted and spending level is down compared with 1st Interim.

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

Due to GAP funding decrease in FY 17-18 from 73% to 23%, the Supplemental & Concentration level also adjusted and spending level is down compared with 1st Interim.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	2,889,448.00	2,889,448.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,889,448.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.4%	11.5%	4.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**5.5%**	**3.8%**	**1.4%**

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2016-17)	1,119,872.00	69,164,590.00	N/A	Met
1st Subsequent Year (2017-18)	(4,891,705.00)	69,618,955.00	7.0%	Not Met
2nd Subsequent Year (2018-19)	(7,273,900.00)	70,063,938.00	10.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is facing declining enrollment. The Assistant Superintendent of Business Services did an enrollment analysis report to the board. The district is aware that the district may need budget reduction if the enrollment continually decline. The board adopted a resolution a few years ago to keep the reserve at 5%. The board policy also indicated that if the reserve below 5%, then budget reduction is pessary in order to maintain a healthy fund balance.

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2016-17)	19,404,441.10	Met
1st Subsequent Year (2017-18)	14,512,736.10	Met
2nd Subsequent Year (2018-19)	7,238,836.10	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)	18,687,027.87	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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):	7,283	6,925	6,713
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	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 01I, objects 1000-7999) (Form MYPI, Line B11)	98,957,214.15	98,815,619.00	99,758,477.00
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)	98,957,214.15	98,815,619.00	99,758,477.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,968,716.42	2,964,468.57	2,992,754.31
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)**	**2,968,716.42**	**2,964,468.57**	**2,992,754.31**

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)	4,947,860.00	4,940,781.00	4,056,812.10
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,274,556.98	6,389,931.10	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	16,222,416.98	11,330,712.10	4,056,812.10
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.39%	11.47%	4.07%
District's Reserve Standard (Section 10B, Line 7):	**2,968,716.42**	**2,964,468.57**	**2,992,754.31**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? — No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2016-17)	(16,024,315.00)	(15,296,284.00)	-4.5%	(728,031.00)	Met
1st Subsequent Year (2017-18)	(16,755,678.00)	(16,620,707.00)	-0.8%	(134,971.00)	Met
2nd Subsequent Year (2018-19)	(17,307,765.00)	(17,227,316.00)	-0.5%	(80,449.00)	Met
1b. **Transfers In, General Fund ***					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — Yes

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
Capital Leases	18	Fund 01	Fund 01	16,209,704
Certificates of Participation	12	Fund 40	Fund 25	4,280,000
General Obligation Bonds	Vaious	Fund 21	Fund 21	116,135,740
Supp Early Retirement Program	1	Fund 01	Fund 01	240,307
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				136,865,751

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	1,582,541	1,905,624	1,450,121	1,335,776
Certificates of Participation	421,184	422,634	423,798	419,750
General Obligation Bonds	8,518,219	8,340,665	6,731,006	6,905,390
Supp Early Retirement Program	480,614	240,307	0	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	11,002,558	10,909,230	8,604,925	8,660,916
Has total annual payment increased over prior year (2015-16)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? — No

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

2. OPEB Liabilities

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

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	297,025.00	297,025.00
1st Subsequent Year (2017-18)	56,718.00	56,718.00
2nd Subsequent Year (2018-19)	56,718.00	56,718.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2016-17)	297,026.00	297,026.00
1st Subsequent Year (2017-18)	56,718.00	56,718.00
2nd Subsequent Year (2018-19)	56,718.00	56,718.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	297,025.00	297,025.00
1st Subsequent Year (2017-18)	56,718.00	56,718.00
2nd Subsequent Year (2018-19)	56,718.00	56,718.00
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	32	32
1st Subsequent Year (2017-18)	3	3
2nd Subsequent Year (2018-19)	3	3

4. Comments:

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

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

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

   Yes

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

   No

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

   No

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	1,561,000.00	1,561,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2016-17)	1,561,000.00	1,561,000.00
1st Subsequent Year (2017-18)	1,561,000.00	1,561,000.00
2nd Subsequent Year (2018-19)	1,561,000.00	1,561,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2016-17)	1,561,000.00	1,561,000.00
1st Subsequent Year (2017-18)	1,561,000.00	1,561,000.00
2nd Subsequent Year (2018-19)	1,561,000.00	1,561,000.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections? 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	464.7	450.4	435.4	426.4

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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

1b. Are any salary and benefit negotiations still unsettled? Yes
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	444,451		
		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	6,574,661	6,813,351	6,913,351
3.	Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4.	Percent projected change in H&W cost over prior year			

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	572,333	504,860	549,683
3.	Percent change in step & column over prior year			

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

		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	303.1	319.0	319.0	319.0

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

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

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

Are any new costs negotiated since first interim for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections? No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	44.0	47.0	47.0	47.0

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
3.	Cost of a one percent increase in salary and statutory benefits	70,883		
4.	Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	824,513	823,416	823,416
3. Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	71,631	68,881	47,598
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	138,400	138,400	138,400
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Franklin - McKinley School District
Multi-Year Budget Assumptions
Preparation for FY 16-17 2nd Interim Budget

Category	*Factor*	K-3	4-6	7-8
LCFF Target	Entitlement Target Factors per ADA			
	Initial Grants (FY 15-16)	7,083	7,189	7,403
	COLA at 0.00%	-	-	-
	Base Grants (FY 16-17)	7,083	7,189	7,403
	CSR Adjustment Factors	10.40%		
	CSR Adjustment	737		
	Adjusted Base Grants	**7,820**	**7,189**	**7,403**
	Supplemental Grants (% Adj. Base)	20%	20%	20%
	Concentration Grants	50%	50%	50%
	Concentration Grant Threshold	55%	55%	55%
		Current Year	**Budget Year 1**	**Budget Year 2**
Category	*Factor*	*16-17*	*17-18*	*18-19*
COLA	State Statutory COLA - per SSC	0.000%	1.480%	2.400%
GAP Funding	GAP Funding - DOF	55.28%	23.67%	53.85%
LCFF Projection	Est. Average LCFF per ADA FMSD (Using FCMAT Calculation)	9,905	10,102	10,440
	Unduplicated Count of EL & FRPM - FMSD	83.74%	83.74%	83.74%
	Estimated LCFF per ADA Bridges (Using FCMAT Calculation)	9,284	9,369	9,669
	Unduplicated Count of EL & FRPM - Bridges	80.31%	80.31%	80.31%
ADA/ Enrollment	Projected FMSD (Including Bridges) P2 ADA	7,717.00	7,343.00	7,119.00
	Projected Special Ed at COE P2 ADA	40.00	40.00	40.00
	Total P2 ADA	**7,757.00**	**7,383.00**	**7,159.00**
	Estimated Funded ADA (Including FMSD/Bridges/Special Ed COE)	**8,068.73**	**7,647.00**	**7,313.00**
	FMSD CALPAD Enrollment	7,985.00	7,609.00	7,377.00
Class Size/ Staffing Ratio	K-3 Class Size	24:1	24:1	24:1
	4-8 Class Size	32:1	32:1	32:1
	7-8 Staffing Ratio	23.5:1	23.5:1	23.5:1
Personnel/ FTE/ COLA	FMEA FTE (Including Psychologists)	450.400	435.400	426.400
	Certificated Management FTE	31.000	31.000	31.000
	CSEA FTE	318.969	318.969	318.969
	Classified Management FTE	16.000	16.000	16.000
	Salary Adjustments - FMEA	0.000%	0.000%	0.000%
	Salary Adjustment - Certificated Management	0.000%	0.000%	0.000%
	Salary Adjustments - CSEA	4.225%	0.000%	0.000%
	Salary Adjustments - Classified Management	0.000%	0.000%	0.000%
Statutory Benefits	Certificated Statutory Benefit Rates	16.4839%	18.3339%	20.1839%
	Classified Statutory Benefit Rates	23.9919%	25.6039%	27.2039%
Encroachment/ Contribution	Fund 050-Routine Maintenance	2,889,448	2,964,536	2,992,751
	Fund 080-Special Education (Including Transportation for Sp.Ed.)	12,406,836	13,656,171	14,234,565

Franklin - McKinley School District

Projection for FY 2016-2017

	UnRestr General Fund	Routine Maint. 050	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
Revenue						
LCFF/Property Tax	79,652,152		252,870	-	252,870	79,905,022
Federal Revenue	-		1,630,989	3,633,916	5,264,905	5,264,905
State Revenue	3,187,840		465,418	5,629,344	6,094,762	9,282,602
Local Revenue	2,740,754		1,026,976	1,540,299	2,567,275	5,308,029
Other Sources	-		-	-	-	-
Total Revenue	85,580,746	-	3,376,253	10,803,559	14,179,812	99,760,558
Expenditures						
Certificated Salaries	35,818,920	-	6,884,081	1,023,542	7,907,623	43,726,543
Classified Salaries	8,802,108	1,105,162	3,232,415	906,676	5,244,253	14,046,361
Employee Benefits	14,358,425	485,033	3,314,584	3,884,887	7,684,504	22,042,929
Books & Supplies	2,007,718	317,000	41,167	883,393	1,241,560	3,249,278
Services and Other Operating Expenditures	5,619,221	857,253	1,853,934	4,030,964	6,742,151	12,361,372
Capital Outlay	947,355	125,000	-	-	125,000	1,072,355
Other Outgo	2,074,355	-	663,366	-	663,366	2,737,721
Direct/Indirect Costs	(463,512)	-	-	184,168	184,168	(279,344)
	-	-	-	-	-	-
Total Expenditures	69,164,590	2,889,448	15,989,547	10,913,630	29,792,624	98,957,214
Revenue over Expenditures	16,416,156	(2,889,448)	(12,613,294)	(110,071)	(15,612,812)	803,344
Interfund Transfers						
Transfers In	-	-			-	-
Transfers Out	-	-			-	-
Encroachment/Contribution	(15,296,284)	2,889,448	12,406,836	-	15,296,284	-
Total Transfers	(15,296,284)	2,889,448	12,406,836	-	15,296,284	-
Net Increase (Decrease)	1,119,872	-	(206,458)	(110,071)	(316,528)	803,344
Fund Balances						
Beginning Balance	16,304,569	-	416,458	1,880,071	2,296,528	18,601,098
a) Nonspendable						
Revolving Cash	25,000	-	-	-	-	25,000
Stores Inventory	6,216	-	-	-	-	6,216
Prepaid Expenditures	570,808	-	-	-	-	570,808
b) Restricted	-	-	210,000	1,770,000	1,980,000	1,980,000
c) Committed	-	-	-	-	-	-
d) Assigned	600,000	-	-	-	-	600,000
e) Unassigned/Unappropriated						
3% Reserve for Economic Uncertainties	2,968,716	-	-	-	-	2,968,716
2% Board Reserve	1,979,144	-	-	-	-	1,979,144
Unassigned/Unappropriated amount	11,274,556	-	-	-	-	11,274,556
Ending Balance	17,424,441	-	210,000	1,770,000	1,980,000	19,404,441

Franklin - McKinley School District

Projection for FY 2017-2018

	UnRestr General Fund	Routine Maint. 050	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
Revenue						
LCFF/Property Tax	76,952,256		252,870	-	252,870	77,205,126
Federal Revenue	-		1,630,989	3,379,972	5,010,961	5,010,961
State Revenue	1,681,586		465,418	5,567,584	6,033,002	7,714,588
Local Revenue	2,714,115		838,252	440,872	1,279,124	3,993,239
Other Sources	-		-	-	-	-
Total Revenue	81,347,957	-	3,187,529	9,388,428	12,575,957	93,923,914
Expenditures						
Certificated Salaries	35,448,667	-	7,109,640	1,000,774	8,110,414	43,559,081
Classified Salaries	9,159,041	1,107,922	3,500,932	913,427	5,522,281	14,681,322
Employee Benefits	15,227,798	505,661	3,729,130	3,905,579	8,140,370	23,368,168
Books & Supplies	2,121,023	317,000	33,416	655,767	1,006,183	3,127,206
Services and Other Operating Expenditures	5,817,718	908,953	1,807,216	2,765,141	5,481,310	11,299,028
Capital Outlay	202,561	125,000	-	-	125,000	327,561
Other Outgo	2,074,355	-	663,366	-	663,366	2,737,721
Direct/Indirect Costs	(432,208)	-	-	147,740	147,740	(284,468)
	-	-	-	-	-	-
Total Expenditures	69,618,955	2,964,536	16,843,700	9,388,428	29,196,664	98,815,619
Revenue over Expenditures	11,729,002	(2,964,536)	(13,656,171)	-	(16,620,707)	(4,891,705)
Interfund Transfers						
Transfers In	-	-			-	-
Transfers Out	-	-			-	-
Encroachment/Contribution	(16,620,707)	2,964,536	13,656,171	-	16,620,707	-
Total Transfers	(16,620,707)	2,964,536	13,656,171	-	16,620,707	-
Net Increase (Decrease)	(4,891,705)	-	-	-	-	(4,891,705)
Fund Balances						
Beginning Balance	17,424,441	-	210,000	1,770,000	1,980,000	19,404,441
a) Nonspendable						
Revolving Cash	25,000	-	-	-	-	25,000
Stores Inventory	6,216	-	-	-	-	6,216
Prepaid Expenditures	570,808	-	-	-	-	570,808
b) Restricted	-	-	210,000	1,770,000	1,980,000	1,980,000
c) Committed	-	-	-	-	-	-
d) Assigned	600,000	-	-	-	-	600,000
e) Unassigned/Unappropriated						
3% Reserve for Economic Uncertainties	2,964,469	-	-	-	-	2,964,469
2% Board Reserve	1,976,312					1,976,312
Unassigned/Unappropriated amount	6,389,931	-	-	-	-	6,389,931
Ending Balance	12,532,736	-	210,000	1,770,000	1,980,000	14,512,736

Franklin - McKinley School District

Projection for FY 2018-2019

	UnRestr General Fund	Routine Maint. 050	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
Revenue						
LCFF/Property Tax	76,034,727		252,870	-	252,870	76,287,597
Federal Revenue	-		1,630,989	3,379,972	5,010,961	5,010,961
State Revenue	1,268,512		465,418	5,557,504	6,022,922	7,291,434
Local Revenue	2,714,115		725,219	455,251	1,180,470	3,894,585
Other Sources	-		-	-	-	-
Total Revenue	80,017,354	-	3,074,496	9,392,727	12,467,223	92,484,577
Expenditures						
Certificated Salaries	35,237,053	-	7,204,564	1,005,977	8,210,541	43,447,594
Classified Salaries	9,280,765	1,128,705	3,579,948	926,044	5,634,697	14,915,462
Employee Benefits	16,267,968	542,793	4,003,773	3,941,254	8,487,820	24,755,788
Books & Supplies	2,121,023	317,000	33,416	645,687	996,103	3,117,126
Services and Other Operating Expenditures	5,320,087	879,253	1,823,994	2,726,025	5,429,272	10,749,359
Capital Outlay	202,561	125,000	-	-	125,000	327,561
Other Outgo	2,074,355	-	663,366	-	663,366	2,737,721
Direct/Indirect Costs	(439,874)	-	-	147,740	147,740	(292,134)
	-	-	-	-	-	-
Total Expenditures	70,063,938	2,992,751	17,309,061	9,392,727	29,694,539	99,758,477
Revenue over Expenditures	9,953,416	(2,992,751)	(14,234,565)	-	(17,227,316)	(7,273,900)
Interfund Transfers						
Transfers In	-				-	-
Transfers Out	-				-	-
Encroachment/Contribution	(17,227,316)	2,992,751	14,234,565	-	17,227,316	-
Total Transfers	(17,227,316)	2,992,751	14,234,565	-	17,227,316	-
Net Increase (Decrease)	(7,273,900)	-	-	-	-	(7,273,900)
Fund Balances						
Beginning Balance	12,532,736	-	210,000	1,770,000	1,980,000	14,512,736
a) Nonspendable						
Revolving Cash	25,000	-	-	-	-	25,000
Stores Inventory	6,216	-	-	-	-	6,216
Prepaid Expenditures	570,808	-	-	-	-	570,808
b) Restricted	-	-	210,000	1,770,000	1,980,000	1,980,000
c) Committed	-	-	-	-	-	-
d) Assigned	600,000	-	-	-	-	600,000
e) Unassigned/Unappropriated						
3% Reserve for Economic Uncertainties	2,992,754	-	-	-	-	2,992,754
2% Board Reserve	1,995,170					1,995,170
Unassigned/Unappropriated amount	(931,112)	-	-	-	-	(931,112)
Ending Balance	5,258,836	-	210,000	1,770,000	1,980,000	7,238,836

Franklin - McKinley School District

Unrestricted GF Comparison

FY 16-17 2nd Interim & FY 16-17 1st Interim Budget

	Unaudited Actuals	FY 16-17 1st Interim			FY 16-17 2nd Interim			FY 16-17 2nd Interim Projections Compared to FY 16-17 1st Interim Budget Increase (Decrease)		
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 16-17	FY 17-18	FY 18-19	FY 16-17	FY 17-18	FY 18-19
	a	*b*	*c*	*d*	*f*	*g*	*h*	*f minus b*	*g minus c*	*h minus d*
Income										
LCFF/Property Tax	78,918,408	79,751,748	79,004,626	77,169,472	79,652,152	76,952,256	76,034,727	$ (99,596)	$ (2,052,370)	$ (1,134,745)
Federal Revenue	-	-	-	-	-	-	-	-	-	-
State Revenue	6,116,716	3,147,146	1,314,450	1,272,156	3,187,840	1,681,586	1,268,512	40,694	367,136	(3,644)
Local Revenue	2,615,832	2,637,899	2,627,735	2,627,735	2,740,754	2,714,115	2,714,115	102,855	86,380	86,380
Other Sources	-	-	-	-	-	-	-	-	-	-
Total Income	**87,650,956**	**85,536,793**	**82,946,811**	**81,069,363**	**85,580,746**	**81,347,957**	**80,017,354**	**43,953**	**(1,598,854)**	**(1,052,009)**
Expenses										
Certificated Salaries	37,061,138	36,310,085	35,721,945	35,483,916	35,818,920	35,448,667	35,237,053	(491,165)	(273,278)	(246,863)
Classified Salaries	7,886,914	9,024,728	9,137,629	9,182,321	8,802,108	9,159,041	9,280,765	(222,620)	21,412	98,444
Employee Benefits	13,172,107	14,239,697	14,928,970	15,828,027	14,358,425	15,227,798	16,267,968	118,728	298,828	439,941
Books & Supplies	2,786,907	2,125,313	2,432,004	2,332,004	2,007,718	2,121,023	2,121,023	(117,595)	(310,981)	(210,981)
Services and Other Operating	4,981,213	5,971,629	6,344,351	6,303,410	5,619,221	5,817,718	5,320,087	(352,408)	(526,633)	(983,323)
Capital Outlay	196,158	890,761	180,000	180,000	947,355	202,561	202,561	56,594	22,561	22,561
Other Outgo	1,830,142	2,074,355	2,105,500	2,139,750	2,074,355	2,074,355	2,074,355	-	(31,145)	(65,395)
Direct/Indirect Costs	(439,557)	(503,426)	(509,419)	(515,897)	(463,512)	(432,208)	(439,874)	39,914	77,211	76,023
								-	-	-
								-	-	-
Total Expenditures	**67,475,022**	**70,133,142**	**70,340,980**	**70,933,531**	**69,164,590**	**69,618,955**	**70,063,938**	**(968,552)**	**(722,025)**	**(869,593)**
Revenue over Expenditures	**$ 20,175,934**	**$ 15,403,651**	**$ 12,605,831**	**$ 10,135,832**	**$ 16,416,156**	**$ 11,729,002**	**$ 9,953,416**	**$ 1,012,505**	**$ (876,829)**	**$ (182,416)**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Sources/Uses	900,378	-	-	-	-	-	-	-	-	-
Encroachment/Contribution	(12,351,879)	(16,024,315)	(16,755,678)	(17,307,765)	(15,296,284)	(16,620,707)	(17,227,316)	728,031	134,971	80,449
Total Transfers	**(11,451,501)**	**(16,024,315)**	**(16,755,678)**	**(17,307,765)**	**(15,296,284)**	**(16,620,707)**	**(17,227,316)**	**728,031**	**134,971**	**80,449**
Net Increase (Decrease)	**8,724,433**	**(620,664)**	**(4,149,847)**	**(7,171,933)**	**1,119,872**	**(4,891,705)**	**(7,273,900)**	**1,740,536**	**(741,858)**	**(101,967)**
Fund Balances										
Beginning Balance	**$ 7,580,137**	**$ 16,304,570**	**$ 15,683,906**	**$ 11,534,059**	**$ 16,304,570**	**$ 17,424,442**	**$ 12,532,737**	**$ -**	**$ 1,740,536**	**$ 998,678**
a) Nonspendable										
Revolving Cash	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	-	-
Stores Inventory	6,216	6,216	6,216	6,216	6,216	6,216	6,216	-	-	-
Prepaid Expenditures	570,808	570,808	570,808	570,808	570,808	570,808	570,808	-	-	-
b) Restricted	-	-	-	-	-	-	-	-	-	-
c) Committed	-	-	-	-	-	-	-	-	-	-
d) Assigned	1,150,000	-	-	-	600,000	600,000	600,000	600,000	600,000	600,000
e) Unassigned/Unappropriated								-	-	-
3% Reserve for Economic Uncertainties	2,812,912	3,012,440	2,983,867	3,014,815	2,968,716	2,964,469	2,992,754	(43,723)	(19,398)	(22,061)
2% Board Reserve	1,875,275	2,008,293	1,989,245	2,009,877	1,979,144	1,976,312	1,995,170	(29,149)	(12,932)	(14,707)
Unassigned/Unappropriated amount	9,864,359	10,061,149	5,958,924	(1,264,590)	11,274,557	6,389,932	(931,111)	1,213,408	431,008	333,479
Ending Balance	**$ 16,304,570**	**$ 15,683,906**	**$ 11,534,059**	**$ 4,362,126**	**$ 17,424,442**	**$ 12,532,737**	**$ 5,258,837**	**$ 1,740,536**	**$ 998,678**	**$ 896,711**
Total Res/UnRes GF Expenditure	**$ 93,763,744**	**$ 100,414,652**	**$ 99,462,227**	**$ 100,493,839**	**$ 98,957,214**	**$ 98,815,619**	**$ 99,758,477**			
Total Reserve (See details item "e" above)	**$ 14,552,546**	**$ 15,081,882**	**$ 10,932,035**	**$ 3,760,102**	**$ 16,222,418**	**$ 11,330,713**	**$ 4,056,813**			
% of the Reserve	**15.52%**	**15.02%**	**10.99%**	**3.74%**	**16.39%**	**11.47%**	**4.07%**			

FRANKLIN-McKINLEY SCHOOL DISTRICT
Narrative – FY 16-17 2nd Interim

OTHER FUNDS

Fund 130 – Cafeteria Fund

The Sodexo manager advises the District concerning Food Services expenditures and income periodically. The total estimated revenue for Cafeteria Fund is $5,274,045 and expenditure is $5,604,668 for FY 2016-2017. The projected ending balance for FY 2016-2017 will be $668,332.

Fund 212 – Building Fund - GO Bond Measure "A"

The District residents approved $18 million GO Bonds for the district in a 2001 special election. The bond funds were designated to build new schools, renovate existing school facilities, build a Multi Use facility, and provide portables to get the district off multi-track year round education.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of $8,999,326.05 in October 2001.
Series B was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of $5,498,794.00 in January 2003.
Series C was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of 3,500,047 in February 2004.

The beginning fund balance is $36,030. The projected ending balance of Measure "A" Fund for FY 2016-2017 will be $33,230.

Fund 213 – Building Fund - GO Bond Measure "Q"

The District residents approved $30 million GO Bonds for the district in the 2004 November election. The bond funds were designated to relieve overcrowding, repair, upgrade and equip all local schools, improve student safety conditions, upgrade electrical wiring for technology, install energy efficient heating/cooling systems, emergency lighting, fire doors, replace outdated plumbing/sewer systems, repair leaky rundown roofs/bathrooms, drainage systems, construct a new school, repair, acquire, improve schools, sites, and classrooms.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of $15,999,162 in April 2005.
Series B was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of $14,000,000.00 in February 2008.

The beginning fund balance is $710. All projects will be completed by the end of June 2017. The projected ending balance of Measure "Q" Fund for FY 2016-2017 will be zero.

Fund 216 – Building Fund - GO Bond Measure "H"

The District residents approved $67.4 million GO Bonds for the district in the 2016 June election. This Measure will allow the district to repair leaky roofs, outdated electrical system, and deteriorating plumbing/sewer system, ensure safely and accessibility upgrades are made, renovate schools to address overcrowding, and modernize classrooms, science labs, and instructional technology.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of $24,783,500 in February 2017.

FRANKLIN-McKINLEY SCHOOL DISTRICT
Narrative – FY 16-17 2nd Interim
(Continued)

OTHER FUNDS

Fund 214 & 215 – Building Fund - GO Bond Measure "J"

The District residents approved $50 million GO Bonds for the district in the 2010 November election. The bond funds were designated to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of $11,246,330 in April 2011.

Series A-1 was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 215 in the amount of $3,917,655 in April 2011. The Series A-1 is a Qualified School Construction Bond.

Series B was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of $15,000,000 in May 2012.

Series C was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of $14,840,983 in October 2013.

Series D was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of $4,835,000 in July 2014.

The funding has been identified for various projects at multiple sites. The projected FY 2016-2017 ending balance of Measure "Q" Fund 214 will be $10,000,000 and Fund 215 will be 0. The balance will be carried over to next fiscal year for the projects that have been identified.

Fund 250 - Capital Facilities Fund

The projected developer fee revenue is estimated at $500,000 for FY 2016-2017. The beginning fund balance is $2,367,599. The district used this fund to pay the principle and interest of the $6.5 million Certificates of Participation (COPs) from FY 2005-2006 to FY 2009-2010. FY 2010-11 and 2011-12, the COPs principle and interest was paid by General Fund. The COPs principle and interest is paid 50% by General Fund and 50% by Capital Facilities Fund since FY 2012-13. Starting FY 2015-16, the principle and interest is 100% paid by Capital Facilities Fund. The district did refunding of the COPs in January 2013. The net saving is about $600,000 over the rest of 15 years of the leases term.

Fund 400 - Special Reserve Fund

The District issued a Certificate of Participations (COPs) on April 1, 2002 Series A for $6,5 million and Series B for $6.5 million with maturity date on September 1, 2027. The district paid off Series A for $6.5 million at the end of January 2005. Starting FY 2005-2006, the district used Capital Facilities Fund and General Fund to fund COPs payments. The district signed a Lease/Purchase Agreement for a 20-year Certificate of Participations (COPs) in the amount of $15.6 million at the end of June 2013 to finance solar/energy project. The repayment of the Lease/Purchase will be covered by saving of utility cost from General Fund. Chevron Energy Solutions is awarded the contract and the project was completed by the end of FY 2013-2014.

Fund 510 - Bond Interest & Redemption Fund

The County Controller is the agency responsible for these financial transactions. Tax levies have been appropriately levied for collection of taxes in order to meet the District's outstanding General Obligation Bonds debt service requirements.

Fund 670 - Self-Insurance Fund

The District is managing the group dental and vision insurance program as a self-insured fund. Last fiscal year the Self-Insurance Fund was well managed. The district will keep monitoring the Self-Insurance Fund to make sure it is adequately funded. The projected ending balance of Self-Insurance Fund for FY 2016-2017 will be $500,000.