
BONITA UNIFIED SCHOOL DISTRICT

2016-2017 Second Interim Report to the Board

March 1, 2017



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**2016-2017 SECOND INTERIM REPORT AND
MULTIYEAR PROJECTIONS FOR 2017-18 AND 2018-2019
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**BONITA UNIFIED SCHOOL DISTRICT
2016-2017 SECOND INTERIM REPORT
GENERAL FUND – UNRESTRICTED AND RESTRICTED**

Twice annually, school districts are required to prepare interim financial reports and submit them to their Governing Boards for approval. The Second Interim Report covers the period beginning July 1, 2016 through January 31, 2017. After approving the financial reports, the Governing Board must file a

certification of financial solvency with the Los Angeles County Office of Education (LACOE). LACOE then submits these reports to the State of California.

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the needs of the school district. The General Fund Budget includes revenues and expenditures for classroom instruction, counseling and health services, library services, curriculum development, assessments, human resource services, computer technology, accounting, payroll, purchasing, maintenance of facilities, transportation and other support services.

CASH FLOW

The District receives cash apportionments according to the "5-5-9" schedule (5% paid in July, 5% paid in August, and 9% paid in each of the following 10 months). A midyear Tax Revenue Anticipation Note (TRAN) for 2016-2017 will not be needed as the District is receiving funds within the fiscal year. Additionally, based on 2017-2018 cash flow projections, no TRAN will be needed for next year. The District will continue to monitor cash flow throughout the year to ensure that adequate cash is available to meet the needs of the District. The Governor's Proposed Budget for 2017-2018 contained a deferral of apportionment revenue from June 2017 to July 2017. At this time, the amount of the deferral has not been determined.

GENERAL FUND LONG-TERM COMMITMENTS

The long-term commitments of the General Fund must be borne in mind in any discussion of future revenues and expenditures. Following is a summary of said commitments:

- Long-term debt payable for the Certificate of Participation (COPS) and other capital leases.
- Retiree benefits for former employees of the District.

Long-term Debt

General Fund debt repayment for 2016-2017 and the following two years are summarized below:

| Category | Funding Source | 2016-2017 | 2017-2018 | 2018-2019 |
|--|--|--------------------|--------------------|--------------------|
| Certificate of Participation (COPs) <i>Final Payment May 2020 for \$850,000 will be paid from reserve funds held at US Bank</i> | Capital Facilities Fund, Special Reserve Fund, and/or General Fund | \$846,337 | \$846,035 | \$846,035 |
| Clean Renewal Energy Bonds (CREBs) | General Fund | \$482,100 | \$1,051,212 | \$1,043,003 |
| Federal Subsidy Amount | | <u>(\$435,655)</u> | <u>(\$449,311)</u> | <u>(\$413,880)</u> |
| Net Debt Amount Payment | | \$46,445 | \$601,901 | \$629,123 |

Repayment of the Measure C and Measure AB Bond interest and principal is not made from General Fund sources, so it is not included in the Debt Repayment information.

ASSUMPTIONS

The interim report summarizes the unrestricted and restricted revenues, expenditures and fund balances for the current fiscal year and projects revenues, expenditures and fund balances for the next two fiscal years. The assumptions used for the multiyear projections are shown below. These assumptions reflect the guidance of the Department of Finance, School Services of California and the

Los Angeles County Office of Education regarding statutory COLA's, deficit percentages, categorical COLA's, and lottery revenue per ADA.

| | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 |
|--|--|--|---|--|
| Total Enrollment | 10,268 | 10,202 | 10,202 | 10,202 |
| Average Daily Attendance | 9,888 | 9,838 | 9,838 | 9,838 |
| Unduplicated Pupil Count Average | 3,858 | 3,810 | 3,767 | 3,721 |
| Unduplicated % | 37.77% | 37.25% | 36.74% | 36.32% |
| GAP % Funding | 51.97% | 55.28% | 23.67% | 53.85% |
| State Categorical COLA for Special Education | 1.02% | 0.0% | 1.48% | 2.40% |
| Unrestricted Lottery Revenue | \$128 Per ADA | \$144 Per ADA | \$144 Per ADA | \$144 Per ADA |
| Restricted Lottery Revenue | \$34 Per ADA | \$45 Per ADA | \$45 Per ADA | \$45 Per ADA |
| Mandated Block Grant | \$28 Per K-8 ADA \$56 Per 9-12 ADA Plus one-time funds at \$530 Per ADA | \$28 Per K-8 ADA \$56 Per 9-12 ADA Plus one-time funds at \$214 Per ADA | \$28 Per K-8 ADA \$56 Per 9-12 ADA Plus one-time funds at \$48 Per ADA | \$28 Per K-8 ADA \$56 Per 9-12 ADA No one-time money |
| Step/Column and Range/Step Increases | \$702,939 | \$969,453 | \$818,962 | \$703,406 |
| STRS | 10.73% | 12.58% | 14.43% | 16.28% |
| PERS | 11.847% | 13.88% | 15.80% | 18.20% |
| Consumer Price Index | 2.1% | 2.37% | 2.72% | 2.92 % |
| Retiree Payments | \$810,610 | \$243,911 | \$1,003,630 | \$80,294 |

ENROLLMENT AND ADA

The District's CALPADS October 2016 enrollment count shows an decrease of 66 students. ADA levels are being held steady for 2017-2018 and 2018-2019 respectively. Depending on the results of the P-2 attendance report in April, the 2016-2017 ADA estimate will be revised, as well as those for the two succeeding years. The table below lists in summary format the pertinent changes in student enrollment and P-2 ADA from 2006-2007 onwards.

| | CBEDS / CSIS/ CALPADS | Change | P-2 ADA | P-2 ADA Change |
|-----------|--------------------------|--------|----------|-------------------|
| 2007-2008 | 9,912 | -141 | 9,653.71 | -156.63 |
| 2008-2009 | 9,808 | -104 | 9,625.63 | -28.08 |
| 2009-2010 | 9,848 | +40 | 9,593.23 | -32.4 |
| 2010-2011 | 9,841 | -7 | 9,548.64 | -44.59 |
| 2011-2012 | 9,800 | -41 | 9,535.43 | -13.21 |
| 2012-2013 | 9,794 | -6 | 9,527.5 | -7.93 |
| 2013-2014 | 9,969 | +175 | 9,649.05 | +121.55 |
| 2014-2015 | 10,160 | +191 | 9,831.32 | +182.27 |
| 2015-2016 | 10,268 | +108 | 9,887.65 | +56.33 |
| 2016-2017 | 10,202 | -66 | 9,833.01 | -54.64 |
| TOTALS | | +149 | | +22.67 |

From 2007-2008 to 2016-2017, the District has experienced an enrollment increase of 149 students and an ADA increase of 22.67.

Since the District has declining enrollment in 2016-2017, the 2015-2016 ADA amounts will be used to calculate the Local Control Funding Formula revenues.

RETIREE BENEFITS

The District provides a \$2,000 annual stipend to certificated employees with ten or more years of continuous full-time service with the District, who are age fifty-five by the end of the fiscal year that they retire from the District, and are receiving benefits through the STRS retirement system. The stipend will be available for up to a maximum of ten consecutive years or until Medicare eligible, whichever comes first. Part-time retirees shall receive a pro rata allocation based on service credit to the District.

Full time classified employees who are least 50 years of age with ten years of continuous service in the District shall be provided an annual maximum retirement incentive allocation of \$2,200 for ten years or until they are eligible for full social security benefits based on the retirement age of the bargaining unit member's birth date using the social security calculator, whichever comes first. Part-time bargaining unit members will be provided a pro-rata District contribution based upon the average percentage of full time from the preceding three years.

In 2007-2008, certificated employees were offered an additional \$4,000 per year and classified employees were offered an additional \$1,000 per year.

In 2008-2009 and 2009-2010, a restructured retirement incentive was offered to employees who committed to retirement by a certain date, on the condition that the reduced cost of new employees had to offset the additional retirement incentive.

Certificated employees could choose one of two options: a) \$6,000 per year for no more than 10 years (\$4,000 per year greater than the traditional retirement incentive), b) a one-time cash payment of 20% of their annual contracted salary to be paid half in October 2009 and half in February 2010, plus the \$2,000 per year for a maximum of 10 years or to age 65. In 2008-2009, five employees chose to receive \$6,000 per year; fifteen chose to receive 20% of their annual salary for one year plus the \$2,000 per year. In 2009-2010, twelve employees chose to receive \$6,000 per year; six chose to receive a one-time payment of 20% of their annual salary plus the \$2,000 per year allocation.

In 2008-2009 and 2009-2010, classified employees were eligible for a one-time retirement incentive equal to 10% of their base salary payable in two semi-annual installments. Additionally, they would receive the normal \$2,200 per year for 10 years or until they are eligible to receive full Social Security benefits. Eleven employees signed up for this incentive in 2008-2009. In 2009-2010, thirteen employees opted for the incentive, of which four received only the 10% incentive because they had already reached full retirement age.

In 2011-2012, certificated and classified employees were offered a retirement incentive of up to 25% of their annual salary if certain numbers of staff opted to retire. Not enough classified staff members decided to retire so they were not eligible to receive the incentive. Twenty-three certificated staff members opted to retire which resulted in a retirement incentive obligation of \$434,935. No retirement incentive was offered in 2012-2013.

In 2013-2014 and 2014-15, certificated employees were eligible for a one-time retirement incentive equal to 20% of their contracted base salary if 1 to 19 employees retired or 25% of their contracted base salary if 20 or more retired. Additionally, they will receive the normal \$2,000 per year. Fifteen and twenty, respectively, took this incentive. In 2013-2014, classified employees were eligible for a one-time retirement incentive equal to 20% of their contracted base salary if 1 to 17 employees retired or 25% of their contracted base salary if 18 or more retired. Additionally, they will receive the normal \$2,200 per year. Ten staff members took this incentive. In 2014-2015, classified employees are eligible for a one-time retirement incentive equal to 20% of their contracted base salary if 1 to 19 employees retire or 25% of their contracted base salary if 20 or more retire. Additionally, they will receive the normal \$2,200 per year. Sixteen staff members took this incentive.

No incentive was offered in the 2015-2016 year.

The estimated District obligation for 2016-2017 for all retirees is \$243,911. Currently, the District budgets these benefits on an annual basis and funds them on the pay-as-you-go method.

For 2016-2017, certificated and classified employees were eligible for a one-time retirement incentive equal to 20% of their contracted base salary if 1 to 19 employees retired or 25% of their contracted base salary if 20 or more staff chose to retire. Additionally, the certificated and classified staff will receive the contracted \$2,000 or \$2,200 per year, respectively. Twenty-three certificated staff members and twenty classified staff members took advantage of the retirement incentive at a cost of \$822,635. The incentive will be paid in two installments; one in October 2017 and one in March 2018.

LOCAL CONTROL FUNDING FORMULA

Under LCFF, the district will plan for program needs based on input from a variety of District stakeholders including community members, administrators, certificated and classified staff, bargaining associations, parents, and students. This information is used to develop the District's Local Control Accountability Plan (LCAP). The District budgets LCFF funds in support of the LCAP.

The LCFF consists of two calculations. One is done for the base grant entitlement where the grade span per-pupil grants are increased annually for a Cost of Living adjustment (COLA). Another calculation is done for the Supplemental and Concentration grants. Supplemental and Concentration grant increases are calculated based on the percentage of total enrollment accounted for by English learners, free and reduced price meal (FRPM) program eligible students, and foster youth. The Bonita Unified School District does not qualify for the Concentration grant as our eligible student count does not exceed 55% of the District's enrollment.

The following factors are used in the Bonita Unified School District LCFF calculations:

| | 2016-2017 | 2017-2018 | 2018-2019 |
|---|-----------|-----------|-----------|
| Base Grant Rate (Based on ADA): | | | |
| K-3 | \$7,083 | \$7,188 | \$7,361 |
| 4-6 | \$7,189 | \$7,295 | \$7,470 |
| 7-8 | \$7,403 | \$7,513 | \$7,693 |
| 9-12 | \$8,578 | \$8,705 | \$8,914 |
| Augmentation Grant Rate (Based on ADA): | | | |
| K-3 CSR (10.4% of Base Grant Rate) | \$737 | \$748 | \$766 |
| 9-12 (2.6% of Base Grant Rate) | \$223 | \$226 | \$232 |

| LCFF ENTITLEMENT TARGET AMOUNT BY 2020-2021 | | | |
|---|---------------------|---------------------|---------------------|
| | 2016-2017 | 2017-2018 | 2018-2019 |
| Base Grant: | | | |
| K-3 | \$20,019,794 | \$20,227,286 | \$20,714,106 |
| 4-6 | 15,096,469 | 15,214,744 | 15,579,731 |
| 7-8 | 11,719,467 | 11,795,560 | 12,078,164 |
| 9-12 | <u>28,979,220</u> | <u>29,321,594</u> | <u>30,027,515</u> |
| Total Base Grant Revenue | <u>\$75,814,950</u> | <u>\$76,559,184</u> | <u>\$78,399,516</u> |
| Augmentation Grant: | | | |
| K-3 | \$2,081,950 | \$2,103,507 | \$2,154,134 |
| 9-12 | <u>753,429</u> | <u>76,390</u> | <u>780,695</u> |
| Total Augmentation Grant Revenue | <u>\$2,835,413</u> | <u>\$2,865,897</u> | <u>\$2,934,828</u> |
| Supplemental Grant | <u>\$5,859,452</u> | <u>\$5,836,155</u> | <u>\$5,908,127</u> |
| Transportation & TIIG Funding | <u>\$1,639,097</u> | <u>\$1,639,097</u> | <u>\$1,639,097</u> |

| | | | |
|---|----------------------------|----------------------------|----------------------------|
| Total LCFF Entitlement Target | <u>\$86,148,911</u> | <u>\$86,900,333</u> | <u>\$88,881,568</u> |
| LCFF CURRENT YEAR ENTITLEMENT AMOUNT | | | |
| | 2016-2017 | 2017-2018 | 2018-2019 |
| Hold Harmless Funding | \$78,554,337 | \$82,379,501 | \$83,449,582 |
| GAP Funding (Difference Between Target and Hold Harmless Funding X GAP Funding %) | <u>4,198,281</u> | <u>1,070,081</u> | <u>2,925,125</u> |
| Current Year LCFF Revenue | <u>\$82,752,618</u> | <u>\$83,449,582</u> | <u>\$86,374,706</u> |

| ANALYSIS OF FUNDING | | | | | | |
|--|------------------|--------|------------------|--------|------------------|--------|
| | 2016-2017 | | 2017-2018 | | 2018-2019 | |
| Funding for All Students | \$75,944,204 | 91.7% | \$78,483,327 | 91.8% | \$79,095,599 | 91.5% |
| Additional Funding for Unduplicated Pupils | \$ 5,169,317 | 6.2% | \$5,327,158 | 6.2% | \$5,640,010 | 6.5% |
| Transportation & TIIG | \$1,639,097 | 2.1% | \$1,639,097 | 2.0% | \$1,639,097 | 2.0% |
| Current Year LCFF Revenue | \$82,752,618 | 100.0% | \$85,449,582 | 100.0% | \$86,374,706 | 100.0% |

2016-2017 REVENUES, EXPENDITURES AND ENDING FUND BALANCE

Unrestricted General Fund Status

As summarized in the table below, for the 2016-2017 fiscal year, the projected General Fund unrestricted expenditures exceed the unrestricted revenues by approximately \$587,644. The decrease in revenues is from an increase in contribution to Specialized Instructional Programs due to a drop in SELPA funding. The expenditures increased by \$455,404 due to the carryovers from 2015-2016 and other budget adjustments.

| General Fund | Adopted Budget Report | Second Interim Report | Change |
|--------------------------------------|-----------------------|-----------------------|-------------|
| Unrestricted Revenues | \$78,836,781 | \$78,343,067 | (\$493,714) |
| Unrestricted Expenditures | \$78,475,307 | \$78,930,711 | \$455,404 |
| Excess of Revenues over Expenditures | \$361,474 | (\$587,644) | (\$949,118) |

Bargaining unit negotiations for 2016-2017 with the Bonita USD Chapter of the California School Employees' Association and the Bonita Unified Teachers' Association have been concluded for salary and benefits, but further negotiations on other topics are currently ongoing.

The projections for the 2016-2017 fiscal year are based on the assumption that all budgeted expenditure allocations will be fully spent during the year.

Unrestricted General Fund Ending Balance

The table below sets forth details of the classification of the unrestricted fund balance.

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

| | |
|--|--------------|
| Non-spendable: | |
| Revolving Cash - 0.05% | \$90,000 |
| Stores Inventory - 0.02% | \$45,635 |
| Assigned: | |
| Reserve for STRS and PERS Increases – 1.8% | \$3,140,432 |
| Reserve for One-time Technology Uses – 0.5% | \$793,500 |
| Reserve for Textbook and M&O Carryovers – 0.7% | \$1,219,311 |
| Unassigned: | |
| Reserve for Economic Uncertainties - 3.0% | \$3,450,182 |
| Unassigned – 4.9% | \$8,407,352 |
| 2016-2017 Unrestricted General Fund Ending Balance 14.9% | \$17,146,411 |

Restricted General Fund Status

As summarized in the table below, for the 2016-2017 fiscal year the projected General Fund Restricted expenditures exceed the restricted revenue by \$12.9 million. The majority of the revenue increase is due to receiving more money from the unrestricted general fund to support Specialized Instructional Programs. The increase in expenditures is due to budgeting for Solar Projects.

| General Fund | Adopted Budget Report | Second Interim Report | Change |
|--------------------------------------|-----------------------|-----------------------|----------------|
| Restricted Revenues | \$22,491,197 | \$23,301,052 | \$809,855 |
| Restricted Expenditures | \$22,771,082 | \$36,225,367 | \$13,454,285 |
| Excess of Revenues over Expenditures | (\$279,885) | (\$12,924,315) | (\$12,644,430) |

Restricted General Fund Ending Balance

The current ending fund balance is projected to be \$307,403 and is attributable to the Educator Effectiveness Grant. The remaining Educator Effectiveness Grant funds will be spent by the end of the 2017-2018 school year.

2017-2018 and 2018-2019 MULTIYEAR PROJECTIONS AND ASSUMPTIONS

The table on the first page of this presentation presents the major assumptions used in the multiyear projections. Highlighted below are the factors that present the most uncertainty at this time.

- No statutory requirement to fund the LCFF GAP.
- Enrollment and ADA will continued to be monitored throughout this year as continued declining enrollment would have a negative impact on revenues.

UNRESTRICTED GENERAL FUND

Revenues:

- For revenue detail, see the attached Revenue Detail spreadsheet.
- For Lottery, School Services of California estimates per ADA are used.
- Local income does not include ASB and Booster Club donations. These items of revenue are budgeted as received.
- Other state income, rents and leases, interest income, and other local income are budgeted at the same level in 2017-2018 and 2018-2019 as in 2016-2017.

- Contribution to Special Education is assumed to be \$9.5 million in 2016-2017, \$9.7 million in 2017-2018 and \$9.8 million in 2018-2019.

Expenditures:

- Step and column costs are included.
- No across the board cost of living salary adjustment is included.
- Fringe benefits are budgeted at the current year statutory percentages.
- Class size ratios are assumed unchanged.
- Books and supplies and services and other operating expenditures, have been increased by CPI for each year after deducting prior year one-time expenditures. The Special Education excess costs (costs paid to other districts for educating our special education students) have been assumed to remain flat for each year.
- 2016-2017 carryover expenditures have been eliminated from the multiyear expenditure projections.
- Indirect costs have been budgeted at the 2016-2017 rate.
- No Interfund transfers have been included for 2017-2018 or 2018-2019.

Fund Balance

- The unassigned General Fund Unrestricted Fund Balance at the end of the 2016-2017 fiscal year is projected to be \$8.4 million. The unassigned fund balance would be 7.3% of the total projected General Fund expenditures for 2016-2017.

| Unrestricted General Fund | 2017-2018 | 2018-2019 |
|--------------------------------------|---------------------|---------------------|
| Revenues | \$76,623,195 | \$78,976,09 |
| Expenditures | \$78,092,556 | \$80,104,575 |
| Excess of Expenditures over Revenues | (\$1,469,361) | (\$1,128,480) |
| Projected Beginning Fund Balance | \$17,146,411 | \$15,677,050 |
| Projected Ending Fund Balance | \$15,677,050 | \$14,548,570 |

| Components of Projected Ending Fund Balance: | 2017-2018 | 2018-2019 |
|---|---------------------|---------------------|
| Revolving Cash | \$90,000 | \$90,000 |
| Stores | \$45,635 | \$45,635 |
| Reserve for LCFF Changes | \$696,964 | \$2,925,124 |
| Reserve for Economic Uncertainties | \$3,083,411 | \$3,135,224 |
| Unassigned Amount | \$11,761,041 | \$8,352,588 |
| Total Projected Ending Fund Balance | \$15,677,050 | \$14,548,570 |

RESTRICTED GENERAL FUND

Revenues:

- For revenue detail, see the attached Revenue Detail spreadsheet.
- Federal categorical program revenues have been adjusted for 2017-2018 and held stable for 2018-2019.
- State categorical programs are assumed to be receiving COLA in the amounts stated in the assumptions.

Expenditures:

- Step and column costs are included.
- Books and supplies and services and other operating expenditures, have been increased by COLA for each year after deducting prior year one-time expenditures. Other outgo, which

includes Special Education excess costs (costs paid to other districts or to the County Office of Education for educating our special education students) have been assumed to remain flat for each year.

- Contribution to Specialized Instructional Programs is assumed to be \$9.5 million in 2016-2017, \$9.7 million in 2017-2018 and \$9.8 million in 2018-2019.

| Restricted General Fund | 2017-2018 | 2018-2019 |
|--------------------------------------|------------------|------------------|
| Revenues | \$23,396,399 | \$23,422,163 |
| Expenditures | \$23,288,357 | \$23,398,538 |
| Excess of Expenditures over Revenues | (\$191,958) | \$23,625 |
| Projected Beginning Fund Balance | \$307,403 | \$115,445 |
| Projected Ending Fund Balance | \$115,445 | \$139,070 |

The assumptions used for the multiyear projections present one possible scenario. Other financial scenarios would result from the use of different assumptions.

The projections for the 2017-2018 and 2018-2019 will continue to be revisited throughout the 2016-2017 year. The 2016-2017 Second Interim Report has taken into account the assumptions embodied in the Governor's 2017-2018 January Revise budget proposal.

State Criteria and Standards

Education Code sections 33129 and 42130 requires certification of the District's financial condition. Based on current projections, a positive certification means the district will meet its financial obligations for the current fiscal year and subsequent two fiscal years; a qualified certification means the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years; a negative certification means the district is unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Final Recommendation

Based on current information, the district staff recommends the Board approve a "Positive Certification" for the 2016-2017 Second Interim Report as the District will meet its financial obligations in the current and two subsequent fiscal years.

BONITA UNIFIED SCHOOL DISTRICT COMBINED GENERAL FUND REVENUES & EXPENDITURES

| | 2016-17 Second Interim Revised Budget | % of Expenditures | 2017-2018 Projection | % of Expenditures | 2018-2019 Projection | % of Expenditures |
|--|---|----------------------|-------------------------|----------------------|-------------------------|----------------------|
| GENERAL FUND REVENUES: | | | | | | |
| Local Control Funding Formula Revenue | \$ 82,752,618 | | \$ 83,449,582 | | \$ 86,374,706 | |
| Federal Revenues | 3,283,264 | | 2,917,411 | | 2,917,411 | |
| Other State Revenues | 5,887,251 | | 4,077,775 | | 3,619,812 | |
| Other Local Income | 9,720,986 | | 9,274,826 | | 9,486,330 | |
| Contributions to Restricted Programs | 0 | | 0 | | 0 | |
| Interfund Transfers In | 0 | | 0 | | 0 | |
| Other Sources | 0 | | 0 | | 0 | |
| TOTAL REVENUES | 101,644,120 | | 99,719,594 | | 102,398,258 | |
| EXPENDITURES: | | | | | | |
| Certificated Salaries | 48,770,612 | 42.4% | 49,870,595 | 49.2% | 50,433,342 | 48.7% |
| Classified Salaries | 15,368,826 | 13.3% | 15,740,486 | 15.5% | 15,877,116 | 15.3% |
| Employee Benefits | 18,508,770 | 16.1% | 20,418,598 | 20.1% | 21,897,088 | 21.2% |
| Books and Supplies | 6,116,449 | 5.3% | 2,900,472 | 2.9% | 3,005,720 | 2.9% |
| Services and Operating Costs | 10,513,640 | 9.1% | 9,540,431 | 9.4% | 9,351,232 | 9.0% |
| Capital Outlay | 13,911,630 | 12.1% | 737,600 | 0.7% | 737,600 | 0.7% |
| Other Outgo: Debt Service | 2,012,325 | 1.7% | 2,380,244 | 2.3% | 2,408,530 | 2.3% |
| Total Other Outgo: Transfers of Indirect Costs | (196,175) | -0.2% | (207,514) | -0.2% | (207,514) | -0.2% |
| Interfund Transfers Out | 150,000 | | - | | - | |
| TOTAL EXPENDITURES | 115,156,077 | 99.9% | 101,380,912 | 100.0% | 103,503,113 | 100.0% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (13,511,958) | | (1,661,319) | | (1,104,855) | |
| BEGINNING FUND BALANCE | 30,965,772 | | 17,453,815 | | 15,792,496 | |
| ENDING FUND BALANCE | \$ 17,453,815 | | \$ 15,792,496 | | \$ 14,687,641 | |
| COMPONENTS OF ENDING BALANCE: | | | | | | |
| Non-Spendable: | | | | | | |
| Revolving Cash | \$ 90,000 | | \$ 90,000 | | \$ 90,000 | |
| Stores | 45,635 | | 45,635 | | 45,635 | |
| Total Non-Spendable | 135,635 | 0.1% | 135,635 | 0.1% | 135,635 | 0.1% |
| Restricted | 307,403 | 0.3% | 115,445 | 0.1% | 139,070 | 0.1% |
| Committed | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Assigned: | | | | | | |
| STRS, PERS and H&W increases through 2021 | 3,140,432 | 2.7% | 0 | 0.0% | 0 | 0.0% |
| Reserve for Technology | 793,500 | 0.7% | 0 | 0.0% | 0 | 0.0% |
| Local Control Funding Formula Reserve | 0 | 0.0% | 696,964 | 0.7% | 2,925,124 | 2.9% |
| Unassigned/Unappropriated: | | | | | | |
| Reserve for Economic Uncertainties | 3,450,182 | 3.0% | 3,083,411 | 3.0% | 3,135,225 | 3.1% |
| Unassigned/Unappropriated Amounts | 8,407,353 | 7.3% | 11,761,042 | 11.6% | 8,352,588 | 8.1% |
| TOTAL ENDING BALANCE | \$ 17,453,814 | 15.2% | \$ 15,792,496 | 15.6% | \$ 14,687,641 | 14.2% |

BONITA UNIFIED SCHOOL DISTRICT UNRESTRICTED GENERAL FUND REVENUES & EXPENDITURES

| | 2016-17 Second Interim Revised Budget | % of Expenditures | 2017-2018 Projection | % of Expenditures | 2018-2019 Projection | % of Expenditures |
|--|---|----------------------|-------------------------|----------------------|-------------------------|----------------------|
| GENERAL FUND REVENUES: | | | | | | |
| Local Control Funding Formula Revenue | \$ 82,752,618 | | \$ 83,449,582 | | \$ 86,374,706 | |
| Federal Revenues | 0 | | 0 | | 0 | |
| Other State Revenues | 3,952,427 | | 2,308,613 | | 1,836,389 | |
| Other Local Income | 1,088,624 | | 515,000 | | 515,000 | |
| Interfund Transfers In | 0 | | 0 | | 0 | |
| Other Sources | 0 | | 0 | | 0 | |
| Contributions to Restricted Programs | (9,450,602) | | (9,650,000) | | (9,750,000) | |
| TOTAL REVENUES | 78,343,067 | | 76,623,195 | | 78,976,095 | |
| EXPENDITURES: | | | | | | |
| Certificated Salaries | 40,427,515 | 51.2% | 41,101,034 | 52.6% | 41,632,662 | 52.0% |
| Classified Salaries | 11,677,734 | 14.8% | 12,012,858 | 15.4% | 12,097,316 | 15.1% |
| Employee Benefits | 14,898,698 | 18.9% | 16,367,443 | 21.0% | 17,576,114 | 21.9% |
| Books and Supplies | 4,040,945 | 5.1% | 2,504,804 | 3.2% | 2,570,430 | 3.2% |
| Services and Operating Costs | 5,914,384 | 7.5% | 5,225,274 | 6.7% | 5,300,367 | 6.6% |
| Capital Outlay | 2,045,810 | 2.6% | 737,600 | 0.9% | 737,600 | 0.9% |
| Other Outgo: Debt Service | 1,220,017 | 1.5% | 1,587,936 | 2.0% | 1,616,222 | 2.0% |
| Total Other Outgo: Transfers of Indirect Costs | (1,444,393) | -1.8% | (1,444,393) | -1.8% | (1,426,136) | -1.8% |
| Interfund Transfers Out | 150,000 | | - | | - | |
| TOTAL EXPENDITURES | 78,930,711 | 99.8% | 78,092,556 | 100.0% | 80,104,575 | 100.0% |
| LESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (587,644) | | (1,469,361) | | (1,128,480) | |
| BEGINNING FUND BALANCE | 17,734,055 | | 17,146,411 | | 15,677,050 | |
| ENDING FUND BALANCE | \$ 17,146,411 | | \$ 15,677,050 | | \$ 14,548,570 | |
| COMPONENTS OF ENDING BALANCE: | | | | | | |
| Non-Spendable: | | | | | | |
| Revolving Cash | \$ 90,000 | | \$ 90,000 | | \$ 90,000 | |
| Stores | 45,635 | | 45,635 | | 45,635 | |
| Total Non-Spendable | 135,635 | 0.1% | 135,635 | 0.1% | 135,635 | 0.1% |
| Restricted | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Committed | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Assigned: | | | | | | |
| Reserve for Text Book Adoptions | 819,311 | 0.7% | 0 | | 0 | |
| STRS, PERS and H&W increases through 2021 | 3,140,432 | 2.7% | 0 | 0.0% | 0 | 0.0% |
| Reserve for Technology | 793,500 | 0.7% | 0 | 0.0% | 0 | 0.0% |
| Reserve for Maint & Operations Carryover | 400,000 | 0.3% | 0 | | 0 | |
| Local Control Funding Formula Reserve | 0 | 0.0% | 696,964 | 0.7% | 2,925,124 | 2.8% |
| Unassigned/Unappropriated: | | | | | | |
| Reserve for Economic Uncertainties | 3,450,182 | 3.0% | 3,083,411 | 3.0% | 3,135,224 | 3.0% |
| Unassigned/Unappropriated Amounts | 8,407,352 | 7.3% | 11,761,041 | 11.6% | 8,352,588 | 8.1% |
| TOTAL ENDING BALANCE | \$ 17,146,411 | 14.9% | \$ 15,677,050 | 15.5% | \$ 14,548,570 | 14.1% |

BONITA UNIFIED SCHOOL DISTRICT RESTRICTED GENERAL FUND REVENUES & EXPENDITURES

| | 2016-17 Second Interim Revised Budget | % of Expenditures | 2017-2018 Projection | % of Expenditures | 2018-2019 Projection | % of Expenditures |
|--|---|----------------------|-------------------------|----------------------|-------------------------|----------------------|
| GENERAL FUND REVENUES: | | | | | | |
| Federal Revenues | \$ 3,283,264 | | \$ 2,917,411 | | \$ 2,917,411 | |
| Other State Revenues | 1,934,824 | | 1,769,162 | | 1,783,423 | |
| Other Local Income | 8,632,363 | | 8,759,826 | | 8,971,330 | |
| Contributions from Unrestricted Programs | 9,450,602 | | 9,650,000 | | 9,750,000 | |
| Interfund Transfers In | | | | | | |
| Other Sources | 0 | | | | | |
| TOTAL REVENUES | <u>23,301,052</u> | | <u>23,096,399</u> | | <u>23,422,163</u> | |
| EXPENDITURES: | | | | | | |
| Certificated Salaries | 8,343,097 | 23.0% | 8,769,562 | 37.7% | 8,800,680 | 37.6% |
| Classified Salaries | 3,691,092 | 10.2% | 3,727,628 | 16.0% | 3,779,800 | 16.2% |
| Employee Benefits | 3,610,071 | 10.0% | 4,051,155 | 17.4% | 4,320,974 | 18.5% |
| Books and Supplies | 2,075,504 | 5.7% | 395,667 | 1.7% | 435,289 | 1.9% |
| Services and Operating Costs | 4,599,255 | 12.7% | 4,315,157 | 18.5% | 4,050,864 | 17.3% |
| Capital Outlay | 11,865,821 | 32.8% | 0 | 0.0% | 0 | 0.0% |
| Other Outgo: Debt Service | 792,308 | 2.2% | 792,308 | 3.4% | 792,308 | 3.4% |
| Total Other Outgo: Transfers of Indirect Costs | 1,248,218 | 3.4% | 1,236,880 | 5.3% | 1,218,623 | 5.2% |
| Interfund Transfers Out | | | | | | |
| TOTAL EXPENDITURES | <u>36,225,367</u> | <u>100.0%</u> | <u>23,288,357</u> | <u>100.0%</u> | <u>23,398,538</u> | <u>100.0%</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (12,924,315) | | (191,958) | | 23,625 | |
| BEGINNING FUND BALANCE | <u>13,231,718</u> | | <u>307,403</u> | | <u>115,445</u> | |
| ENDING FUND BALANCE | <u>\$ 307,403</u> | | <u>\$ 115,445</u> | | <u>\$ 139,070</u> | |
| COMPONENTS OF ENDING BALANCE: | | | | | | |
| Restricted - Educator Effectiveness Grant | 307,403 | 0.3% | | | | |
| Restricted - Other Local | - | 0.0% | | | | |
| TOTAL ENDING BALANCE | <u>\$ 307,403</u> | <u>0.3%</u> | <u>\$ 115,445</u> | | <u>\$ 139,070</u> | |

| 2016 - 2017 Second Interim Revised Budget Revenue Matrix | | | | | | |
|--|--|--------------|-----------|---------------------------------------|----------------------|----------------------|
| | DESCRIPTION | RESOURCE | OBJECT | 2016-17 Second Interim Revised Budget | 2017-2018 Projection | 2018-2019 Projection |
| COLA | | | | 0.000% | 1.480% | 2.420% |
| GAP % | | | | 54.840% | 23.670% | 53.850% |
| UNRESTRICTED GENERAL FUND | | | | | | |
| LOCAL CONTROL FUNDING FORMULA REVENUE SOURCES: | | | | | | |
| | State Apportionment | 00000 | 8011 | 53,012,405 | 53,709,369 | 56,634,493 |
| | Educational Protection Account (EPA) | 14000 | 8012 | 12,844,158 | 12,844,158 | 12,844,158 |
| | State Apportionment - Prior Yr. Adj. | 00000 | 8019 | - | - | - |
| | Homeowner's Exemptions | 00000 | 8021 | 68,107 | 68,107 | 68,107 |
| | Other Subventions/In-Lieu Taxes | 00000 | 8029 | 64,153 | 64,153 | 64,153 |
| | Secured Roll Taxes | 00000 | 8041 | 15,083,673 | 15,083,673 | 15,083,673 |
| | Unsecured Roll Taxes | 00000 | 8042 | 345,763 | 345,763 | 345,763 |
| | Prior Years' Taxes | 00000 | 8043 | - | - | - |
| | Supplemental Taxes | 00000 | 8044 | 269,551 | 269,551 | 269,551 |
| | E.R.A.F. Taxes | 00000 | 8045 | 495,550 | 495,550 | 495,550 |
| | S.E.R.A.F. Taxes | 00000 | 8046 | - | - | - |
| | Community Redevelopment Funds | 00000 | 8047 | 456,489 | 456,489 | 456,489 |
| | Penalties and Interest | 00000 | 8048 | - | - | - |
| | Tax Increase from RDA Trust Fund | 00000 | 8082 | - | - | - |
| | Community Redevelopment Funds | 00000 | 8084 | 112,769 | 112,769 | 112,769 |
| | TOTAL LCFF REVENUE SOURCES | | | 82,752,618 | 83,449,582 | 86,374,706 |
| FEDERAL REVENUE: | | | | | | |
| | Forest Reserve/ Flood Control/ Other | 00000 | 8260/8270 | - | - | - |
| | Other Federal/ Medi-Cal Admin. Activities (M) | 00005 | 8290 | - | - | - |
| | TOTAL FEDERAL REVENUE | | | - | - | - |
| OTHER STATE REVENUE: | | | | | | |
| | Special Ed. Mandate Settlement | 00000 | 8590 | - | - | - |
| | Mandated Costs Reimbursements | 00000 | 8550 | 2,487,492 | 843,678 | 371,454 |
| | Unrestricted Lottery | 11000 | 8560 | 1,464,935 | 1,464,935 | 1,464,935 |
| | Unrestricted Assessment Reimbursements | 00000 | 8590 | - | - | - |
| | TOTAL OTHER STATE REVENUE | | | 3,952,427 | 2,308,613 | 1,836,389 |
| LOCAL REVENUE: | | | | | | |
| | Sale of Equipment | 00000 | 863X | - | - | - |
| | Rents and Leases | 00000/00923 | 8650 | 185,000 | 185,000 | 185,000 |
| | Interest - County Investment | 00000 | 8660 | 70,000 | 70,000 | 70,000 |
| | Interest - TRANS | 00000 | 8660 | - | - | - |
| | Other Local Income | 00000 | 8625 | - | - | - |
| | Home to School Transportation Fees | 00000 | 8675 | 95,000 | 95,000 | 95,000 |
| | Miscellaneous | 00000/07230 | 8699 | - | - | - |
| | Communicatively Handicapped (CH) Transpo | 00000/07240 | 8677 | - | - | - |
| | Communicatively Handicapped (CH) Transpo | 00000/07240 | 8699 | 100,000 | 100,000 | 100,000 |
| | CEC | 00023 | 8699 | - | - | - |
| | | 09010, | | | | |
| | | 09020, | | | | |
| | | 09030, | | | | |
| | Other Local Income - Donations/Other | 09040 | 8699 | 573,624 | - | - |
| | Interagency | 09020 | 8677 | 65,000 | 65,000 | 65,000 |
| | Other Local Income - BTSA | 07392/00923/ | 8677/8699 | - | - | - |
| | TOTAL LOCAL REVENUE | | | 1,088,624 | 515,000 | 515,000 |
| OTHER FINANCING SOURCES: | | | | | | |
| | Interfund Transfers In | 00000 | 891x | - | - | - |
| | Other Sources - Capital Leases | 00000 | 8972 | - | - | - |
| | Contributions to Restricted Programs | 0xxxx | 8980 | (9,450,602) | (9,650,000) | (9,750,000) |
| | TOTAL OTHER FINANCING SOURCES | | | (9,450,602) | (9,650,000) | (9,750,000) |
| | TOTAL UNRESTRICTED GENERAL FUND REVENUE | | | 78,343,067 | 76,623,195 | 78,976,095 |

| | DESCRIPTION | RESOURCE | OBJECT | 2016-17 Second Interim Revised Budget | 2017-2018 Projection | 2018-2019 Projection |
|---------------------------------|--|----------|-----------|---------------------------------------|----------------------|----------------------|
| RESTRICTED GENERAL FUND | | | | | | |
| <i>FEDERAL REVENUE:</i> | | | | | | |
| | IDEA Local Assistance Part B | 33100 | 8181 | 1,511,312 | 1,511,312 | 1,511,312 |
| | IDEA Federal Preschool Grant, Part B | 33150 | 8182 | 36,645 | 36,645 | 36,645 |
| | IDEA Preschool, Local Entitlement | 33200 | 8182 | 50,405 | 50,405 | 50,405 |
| | Special Ed - Mental Health | 33270 | 8182 | 210,088 | 210,088 | 210,088 |
| | IDEA Preschool, Staff Development | 33450 | 8182 | 371 | 371 | 371 |
| | IDEA:SIP-SPED | 33860 | 8182 | 54,468 | 54,468 | 54,468 |
| | NCLB -Title I, Part A- Basic Grants | 30100 | 8290 | 916,054 | 615,831 | 615,831 |
| | Workability II - We Can Work (WCW) | 34100 | 8290 | 65,630 | - | - |
| | Carl Perkins (Vocational Education) | 35500 | 8290 | 47,708 | 47,708 | 47,708 |
| | Title II, Part A. Teacher Quality | 40350 | 8290 | 217,056 | 217,056 | 217,056 |
| | Title II, Part A. Admin. Training | 40360 | 8290 | - | - | - |
| | T3ImmigEd-OthFed | 42010 | 8290 | 15,674 | 15,674 | 15,674 |
| | Title III, Limited English Proficiency | 42030 | 8290 | 66,533 | 66,533 | 66,533 |
| | Child Nutrition Assistance Equipment Grant | 53140 | 8290 | - | - | - |
| | Workforce Investment Act | 56100 | 8290 | - | - | - |
| | Medi-Cal Billing Option | 56400 | 8290 | 91,320 | 91,320 | 91,320 |
| | TOTAL FEDERAL REVENUE | | | 3,283,264 | 2,917,411 | 2,917,411 |
| <i>STATE REVENUE:</i> | | | | | | |
| | Restricted Lottery | 63000 | 8560 | 481,925 | 481,925 | 481,925 |
| | School Breakfast Program SBP | 53800 | 8520 | - | - | - |
| | Special Education Apportionment | 65000 | 8311 | - | - | - |
| | Calif Clean Energy Jobs Act | 62300 | 8590 | 556,327 | 556,327 | 556,327 |
| | Educators Effectiveness Grant | 62640 | 8590 | - | - | - |
| | SPED - Local Assistance Grant | 65010 | 8590 | - | - | - |
| | Special Ed - Mental Health | 65120 | 8590 | 580,690 | 589,284 | 603,545 |
| | Special Ed - State Preschool Grants | 65130 | 8590 | - | - | - |
| | Workability | 65200 | 8590 | 141,626 | 141,626 | 141,626 |
| | IDEA- Personnel Development | 65350 | 8590 | - | - | - |
| | College Readiness Block Grant | 73380 | 8590 | 174,256 | - | - |
| | Common Core | 74050 | 8590 | - | - | - |
| | TOTAL STATE REVENUE | | | 1,934,824 | 1,769,162 | 1,783,423 |
| <i>LOCAL REVENUE:</i> | | | | | | |
| | Excess Costs Reimbursements - Billing to Other Districts | 65000 | 8677 | - | - | - |
| | SPED-Other Fees | 65000 | 8689 | 20,000 | 20,000 | 20,000 |
| | SPED - Severe | 65000 | 8699 | - | - | - |
| | SELPA Reimbursement - Staff | 65000 | 8699 | - | - | - |
| | Special Ed. Transfers of Apportionment from Special Ed. ~ Gross Up | 65000 | 8791/8792 | 8,612,363 | 8,739,826 | 8,951,330 |
| | K-12 Education Technology - Microsoft | 90105 | 8699 | - | - | - |
| | Tri-City Mental Health Wellness | 90114 | 8699 | - | - | - |
| | Program Specialist - SELPA | 90200 | 8699 | - | - | - |
| | SELPA 8% REGIONALIZED SERVICES | 90201 | 50513 | - | - | - |
| | Other Local | 90999 | 8699 | - | - | - |
| | Tri-City Mental Health Wellness - Carryover | 90114 | 8699 | - | - | - |
| | TOTAL LOCAL REVENUE | | | 8,632,363 | 8,759,826 | 8,971,330 |
| <i>OTHER FINANCING SOURCES:</i> | | | | | | |
| | Interfund Transfers In | 00000 | 891x | - | - | - |
| | Other Sources | 90920 | 8979 | - | - | - |
| | Contributions to Restricted Programs | | | 9,450,602 | 9,650,000 | 9,750,000 |
| | TOTAL OTHER FINANCING SOURCES | | | 9,450,602 | 9,650,000 | 9,750,000 |
| | TOTAL RESTRICTED GENERAL FUND REVENUE | | | 23,301,053 | 23,096,399 | 23,422,163 |
| | TOTAL GENERAL FUND REVENUE | | | 101,644,120 | 99,719,594 | 102,398,258 |

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: *Clita Yuen*
District Superintendent or Designee

Date: 3-2-2017

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 01, 2017

Signed: *Sherry A. Breiman*
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Ann Sparks

Telephone: 909-971-8320 x5200

Title: Asst. Superintendent, Business Services

E-mail: sparks@bonita.k12.ca.us

Criteria and Standards Review Summary

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

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

| 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 | |
| S8 | Labor Agreement Budget Revisions | • Management/supervisor/confidential? (Section S8C, Line 1b) | X | |
| | | 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 | |
| S9 | Status of Other Funds | • Classified? (Section S8B, Line 3) | n/a | |
| | | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

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

2016-17 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Change |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|----------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 82,991,744.00 | 82,649,717.00 | 43,869,124.91 | 82,752,618.00 | 102,901.00 | 0.1% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 15,006.15 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,999,023.00 | 3,952,427.00 | 2,681,714.13 | 3,952,427.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 462,531.00 | 810,281.27 | 1,291,230.04 | 1,088,623.54 | 278,342.27 | 34.4% |
| 5) TOTAL, REVENUES | | | 87,453,298.00 | 87,412,425.27 | 47,857,075.23 | 87,793,668.54 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 40,862,998.00 | 40,411,630.78 | 22,537,560.23 | 40,427,515.05 | (15,884.27) | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 11,344,631.00 | 11,607,139.84 | 6,607,043.90 | 11,677,734.37 | (70,594.53) | -0.6% |
| 3) Employee Benefits | | 3000-3999 | 15,114,462.00 | 14,935,767.03 | 7,833,891.52 | 14,898,697.90 | 37,069.13 | 0.2% |
| 4) Books and Supplies | | 4000-4999 | 3,826,797.00 | 5,632,965.38 | 1,668,442.44 | 4,040,945.18 | 1,592,020.20 | 28.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,382,739.00 | 6,529,448.29 | 3,306,125.56 | 5,914,384.27 | 615,064.02 | 9.4% |
| 6) Capital Outlay | | 6000-6999 | 737,600.00 | 1,720,173.14 | 976,386.27 | 2,045,809.72 | (325,636.58) | -18.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,611,552.00 | 1,214,035.71 | 96,198.42 | 1,220,017.41 | (5,981.70) | -0.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,405,472.00) | (1,442,552.40) | 0.00 | (1,444,393.40) | 1,841.00 | -0.1% |
| 9) TOTAL, EXPENDITURES | | | 78,475,307.00 | 80,608,607.77 | 43,025,648.34 | 78,780,710.50 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 8,977,991.00 | 6,803,817.50 | 4,831,426.89 | 9,012,958.04 | | |
| 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 | 150,000.00 | 150,000.00 | (150,000.00) | New |
| 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 | (8,616,517.00) | (9,164,716.76) | 0.00 | (9,450,602.32) | (285,885.56) | 3.1% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (8,616,517.00) | (9,164,716.76) | (150,000.00) | (9,600,602.32) | | |

2016-17 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 361,474.00 | (2,360,899.26) | 4,681,426.89 | (587,644.28) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,336,000.85 | 17,734,054.05 | | 17,734,054.05 | 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) | | | 12,336,000.85 | 17,734,054.05 | | 17,734,054.05 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,336,000.85 | 17,734,054.05 | | 17,734,054.05 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,697,474.85 | 15,373,154.79 | | 17,146,409.77 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 90,000.00 | 90,000.00 | | 90,000.00 | | |
| Stores | | 9712 | 28,850.00 | 45,635.00 | | 45,635.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 2,100,000.00 | 2,974,379.00 | | 5,153,243.00 | | |
| Reserve for Textbook Adoption | 0000 | 9780 | 1,000,000.00 | | | | | |
| Reserve for District Facilities | 0000 | 9780 | 500,000.00 | | | | | |
| Reserve for Technology | 0000 | 9780 | 600,000.00 | | | | | |
| Reserve for Textbook Adoptions | 0000 | 9780 | | | | 819,311.00 | | |
| STRS,PERS, & HW Increases through | 0000 | 9780 | | | | 3,140,432.00 | | |
| Reserve for Technology | 0000 | 9780 | | | | 793,500.00 | | |
| Reserve for M&O Carryover | 0000 | 9780 | | | | 400,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,037,392.00 | 3,475,567.00 | | 3,450,182.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 7,441,232.85 | 8,787,573.79 | | 8,407,349.77 | | |

2016-17 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 55,852,699.00 | 52,909,504.00 | 30,566,647.00 | 53,012,405.00 | 102,901.00 | 0.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 13,003,856.00 | 12,844,158.00 | 6,422,079.00 | 12,844,158.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 68,107.00 | 68,107.00 | 32,977.49 | 68,107.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 64,153.00 | 64,153.00 | 51,647.24 | 64,153.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 12,322,807.00 | 15,083,673.00 | 5,165,059.95 | 15,083,673.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 345,763.00 | 345,763.00 | 339,927.58 | 345,763.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 270,577.18 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 269,551.00 | 269,551.00 | 192,328.86 | 269,551.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 495,550.00 | 495,550.00 | 191,447.90 | 495,550.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 569,258.00 | 569,258.00 | 622,238.24 | 569,258.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 14,194.47 | 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% |
| Subtotal, LCFF Sources | | | 82,991,744.00 | 82,649,717.00 | 43,869,124.91 | 82,752,618.00 | 102,901.00 | 0.1% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 82,991,744.00 | 82,649,717.00 | 43,869,124.91 | 82,752,618.00 | 102,901.00 | 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 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | | | | | | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | | | | | |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other No Child Left Behind | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290 | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 15,006.15 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 15,006.15 | 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 | 2,727,734.00 | 2,487,492.00 | 2,129,708.00 | 2,487,492.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,271,289.00 | 1,464,935.00 | 529,987.71 | 1,464,935.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| Common Core State Standards Implementation | 7405 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 22,018.42 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,999,023.00 | 3,952,427.00 | 2,681,714.13 | 3,952,427.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 235,385.09 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 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 | 125,000.00 | 185,000.00 | 184,088.51 | 185,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 70,000.00 | 70,000.00 | 119,014.30 | 70,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 95,000.00 | 95,000.00 | 90,653.40 | 95,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 65,000.00 | 65,000.00 | 6,251.50 | 65,000.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 107,531.00 | 395,281.27 | 655,837.24 | 673,623.54 | 278,342.27 | 70.4% |
| 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 | | | 462,531.00 | 810,281.27 | 1,291,230.04 | 1,088,623.54 | 278,342.27 | 34.4% |
| TOTAL, REVENUES | | | 87,453,298.00 | 87,412,425.27 | 47,857,075.23 | 87,793,668.54 | 381,243.27 | 0.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 34,786,024.00 | 34,539,454.23 | 19,240,932.58 | 34,488,713.65 | 50,740.58 | 0.1% |
| Certificated Pupil Support Salaries | | 1200 | 1,961,424.00 | 1,823,707.55 | 1,008,841.11 | 1,871,445.74 | (47,738.19) | -2.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,956,506.00 | 3,885,735.00 | 2,253,781.54 | 3,901,888.65 | (16,153.65) | -0.4% |
| Other Certificated Salaries | | 1900 | 159,044.00 | 162,734.00 | 34,005.00 | 165,467.01 | (2,733.01) | -1.7% |
| TOTAL, CERTIFICATED SALARIES | | | 40,862,998.00 | 40,411,630.78 | 22,537,560.23 | 40,427,515.05 | (15,884.27) | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 583,731.00 | 707,196.36 | 466,842.74 | 760,273.16 | (53,076.80) | -7.5% |
| Classified Support Salaries | | 2200 | 4,069,084.00 | 4,091,478.59 | 2,385,729.57 | 4,072,202.51 | 19,276.08 | 0.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,358,424.00 | 1,411,359.25 | 851,579.14 | 1,521,530.63 | (110,171.38) | -7.8% |
| Clerical, Technical and Office Salaries | | 2400 | 4,348,832.00 | 4,394,123.32 | 2,425,058.89 | 4,319,982.90 | 74,140.42 | 1.7% |
| Other Classified Salaries | | 2900 | 984,560.00 | 1,002,982.32 | 477,833.56 | 1,003,745.17 | (762.85) | -0.1% |
| TOTAL, CLASSIFIED SALARIES | | | 11,344,631.00 | 11,607,139.84 | 6,607,043.90 | 11,677,734.37 | (70,594.53) | -0.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 5,121,644.00 | 5,065,504.26 | 2,813,065.60 | 5,075,998.46 | (10,494.20) | -0.2% |
| PERS | | 3201-3202 | 1,488,614.00 | 1,517,641.31 | 819,243.13 | 1,505,839.59 | 11,801.72 | 0.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,438,582.00 | 1,446,431.61 | 783,046.17 | 1,449,250.66 | (2,819.05) | -0.2% |
| Health and Welfare Benefits | | 3401-3402 | 5,402,648.00 | 5,248,756.45 | 2,560,573.22 | 5,192,456.87 | 56,299.58 | 1.1% |
| Unemployment Insurance | | 3501-3502 | 26,197.00 | 26,165.66 | 14,203.82 | 26,243.02 | (77.36) | -0.3% |
| Workers' Compensation | | 3601-3602 | 1,590,408.00 | 1,583,898.74 | 890,954.39 | 1,588,591.20 | (4,692.46) | -0.3% |
| OPEB, Allocated | | 3701-3702 | 13,850.00 | 13,850.00 | (64,545.49) | 26,468.00 | (12,618.00) | -91.1% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 32,519.00 | 33,519.00 | 17,350.68 | 33,850.10 | (331.10) | -1.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 15,114,462.00 | 14,935,767.03 | 7,833,891.52 | 14,898,697.90 | 37,069.13 | 0.2% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 765,750.00 | 1,605,445.78 | 269,733.06 | 785,909.78 | 819,536.00 | 51.0% |
| Books and Other Reference Materials | | 4200 | 3,500.00 | 118,978.49 | 25,601.23 | 100,153.48 | 18,825.01 | 15.8% |
| Materials and Supplies | | 4300 | 2,806,924.00 | 3,489,269.49 | 1,122,007.42 | 2,607,185.34 | 882,084.15 | 25.3% |
| Noncapitalized Equipment | | 4400 | 250,623.00 | 419,271.62 | 251,100.73 | 547,696.58 | (128,424.96) | -30.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,826,797.00 | 5,632,965.38 | 1,668,442.44 | 4,040,945.18 | 1,592,020.20 | 28.3% |
| 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 | 133,526.00 | 176,173.17 | 56,901.93 | 193,145.79 | (16,972.62) | -9.6% |
| Dues and Memberships | | 5300 | 39,650.00 | 37,349.83 | 28,501.78 | 36,594.83 | 755.00 | 2.0% |
| Insurance | | 5400-5450 | 725,000.00 | 699,000.00 | 670,301.00 | 694,000.00 | 5,000.00 | 0.7% |
| Operations and Housekeeping Services | | 5500 | 2,230,625.00 | 2,230,732.00 | 1,120,095.46 | 1,532,044.00 | 698,688.00 | 31.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 972,082.00 | 944,800.05 | 359,157.04 | 978,089.01 | (33,288.96) | -3.5% |
| Transfers of Direct Costs | | 5710 | (4,500.00) | (4,500.00) | (3,192.74) | (4,117.99) | (382.01) | 8.5% |
| Transfers of Direct Costs - Interfund | | 5750 | (13,440.00) | (14,440.00) | (7,674.97) | (14,682.90) | 242.90 | -1.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,822,269.00 | 2,015,248.14 | 855,348.08 | 2,047,929.73 | (32,681.59) | -1.6% |
| Communications | | 5900 | 477,527.00 | 445,085.10 | 226,687.98 | 451,381.80 | (6,296.70) | -1.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 6,382,739.00 | 6,529,448.29 | 3,306,125.56 | 5,914,384.27 | 615,064.02 | 9.4% |

2016-17 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|---------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 220,000.00 | 388,356.10 | 303,864.28 | 753,534.10 | (365,178.00) | -94.0% |
| Buildings and Improvements of Buildings | | 6200 | 225,000.00 | 333,301.14 | 219,886.96 | 395,359.72 | (62,058.58) | -18.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 212,600.00 | 923,515.90 | 452,635.03 | 826,915.90 | 96,600.00 | 10.5% |
| Equipment Replacement | | 6500 | 80,000.00 | 75,000.00 | 0.00 | 70,000.00 | 5,000.00 | 6.7% |
| TOTAL, CAPITAL OUTLAY | | | 737,600.00 | 1,720,173.14 | 976,386.27 | 2,045,809.72 | (325,636.58) | -18.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | (9,685.84) | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 155,000.00 | 155,000.00 | 25,336.00 | 155,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| 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 | 15,000.00 | 11,000.00 | 0.00 | 15,000.00 | (4,000.00) | -36.4% |
| 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 | 1,152,700.00 | 728,157.74 | 9,173.45 | 711,835.30 | 16,322.44 | 2.2% |
| Other Debt Service - Principal | | 7439 | 288,852.00 | 319,877.97 | 71,374.81 | 338,182.11 | (18,304.14) | -5.7% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,611,552.00 | 1,214,035.71 | 96,198.42 | 1,220,017.41 | (5,981.70) | -0.5% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,209,297.00) | (1,246,377.40) | 0.00 | (1,248,218.40) | 1,841.00 | -0.1% |
| Transfers of Indirect Costs - Interfund | | 7350 | (196,175.00) | (196,175.00) | 0.00 | (196,175.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,405,472.00) | (1,442,552.40) | 0.00 | (1,444,393.40) | 1,841.00 | -0.1% |
| TOTAL, EXPENDITURES | | | 78,475,307.00 | 80,608,607.77 | 43,025,648.34 | 78,780,710.50 | 1,827,897.27 | 2.3% |

2016-17 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 150,000.00 | 150,000.00 | (150,000.00) | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 150,000.00 | 150,000.00 | (150,000.00) | New |
| 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 | (8,616,517.00) | (9,164,716.76) | 0.00 | (9,450,602.32) | (285,885.56) | 3.1% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (8,616,517.00) | (9,164,716.76) | 0.00 | (9,450,602.32) | (285,885.56) | 3.1% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (8,616,517.00) | (9,164,716.76) | (150,000.00) | (9,600,602.32) | (435,885.56) | 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 |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|---------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 3,326,921.00 | 3,542,835.90 | 398,511.07 | 3,283,263.90 | (259,572.00) | -7.3% |
| 3) Other State Revenue | | 8300-8599 | 1,031,773.00 | 1,927,587.00 | 418,606.08 | 1,934,824.00 | 7,237.00 | 0.4% |
| 4) Other Local Revenue | | 8600-8799 | 9,515,986.00 | 9,069,805.82 | 2,952,318.13 | 8,632,362.82 | (437,443.00) | -4.8% |
| 5) TOTAL, REVENUES | | | 13,874,680.00 | 14,540,228.72 | 3,769,435.28 | 13,850,450.72 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 8,494,857.00 | 8,604,242.58 | 4,718,368.95 | 8,343,097.78 | 261,144.80 | 3.0% |
| 2) Classified Salaries | | 2000-2999 | 3,482,475.00 | 3,471,256.08 | 1,847,404.01 | 3,691,091.68 | (219,835.60) | -6.3% |
| 3) Employee Benefits | | 3000-3999 | 3,609,560.00 | 3,659,538.73 | 1,830,338.14 | 3,610,071.88 | 49,466.85 | 1.4% |
| 4) Books and Supplies | | 4000-4999 | 430,775.00 | 2,148,366.73 | 321,328.59 | 2,075,504.31 | 72,862.42 | 3.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,850,118.00 | 4,841,350.43 | 957,416.77 | 4,599,255.46 | 242,094.97 | 5.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 10,480,178.82 | 8,179,118.83 | 11,865,820.52 | (1,385,641.70) | -13.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 694,000.00 | 792,308.00 | (9,079.22) | 792,308.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,209,297.00 | 1,246,377.40 | 0.00 | 1,248,218.40 | (1,841.00) | -0.1% |
| 9) TOTAL, EXPENDITURES | | | 22,771,082.00 | 35,243,618.77 | 17,844,896.07 | 36,225,368.03 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (8,896,402.00) | (20,703,390.05) | (14,075,460.79) | (22,374,917.31) | | |
| 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 | 14,698.00 | 0.00 | 0.00 | (14,698.00) | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 8,616,517.00 | 9,164,716.76 | 0.00 | 9,450,602.32 | 285,885.56 | 3.1% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 8,616,517.00 | 9,179,414.76 | 0.00 | 9,450,602.32 | | |

2016-17 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (279,885.00) | (11,523,975.29) | (14,075,460.79) | (12,924,314.99) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 656,159.35 | 13,231,717.39 | | 13,231,717.39 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 656,159.35 | 13,231,717.39 | | 13,231,717.39 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 656,159.35 | 13,231,717.39 | | 13,231,717.39 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 376,274.35 | 1,707,742.10 | | 307,402.40 | | |
| 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 | 376,274.35 | 1,707,742.10 | | 307,402.40 | | |
| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|--------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,511,312.00 | 1,511,312.00 | 0.00 | 1,511,312.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 572,000.00 | 632,328.05 | (84,993.95) | 351,977.05 | (280,351.00) | -44.3% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 757,111.00 | 897,206.37 | 324,104.37 | 916,054.37 | 18,848.00 | 1% |
| 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 | 218,585.00 | 217,187.00 | 57,441.00 | 217,056.00 | (131.00) | -0.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 8,712.00 | 12,523.89 | 2,575.89 | 15,673.89 | 3,150.00 | 25.2% |
| NCLB: Title III, Limited English Proficient (LEP); Student Program | 4203 | 8290 | 53,455.00 | 66,532.59 | 30,102.59 | 66,532.59 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 48,796.00 | 48,796.00 | 0.00 | 47,708.00 | (1,088.00) | -2.2% |
| 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 | 156,950.00 | 156,950.00 | 69,281.17 | 156,950.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 3,326,921.00 | 3,542,835.90 | 398,511.07 | 3,283,263.90 | (259,572.00) | -7.3% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 316,700.00 | 481,925.00 | 44,697.08 | 481,925.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 556,327.00 | 0.00 | 556,327.00 | 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 | 715,073.00 | 889,335.00 | 373,909.00 | 896,572.00 | 7,237.00 | 0.8% |
| TOTAL, OTHER STATE REVENUE | | | 1,031,773.00 | 1,927,587.00 | 418,606.08 | 1,934,824.00 | 7,237.00 | 0.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (%) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 20,000.00 | 20,000.00 | 19,140.00 | 20,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustme | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | (21,161.69) | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 9,495,986.00 | 9,049,805.82 | 2,954,339.82 | 8,612,362.82 | (437,443.00) | -4.5% |
| 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 | | | 9,515,986.00 | 9,069,805.82 | 2,952,318.13 | 8,632,362.82 | (437,443.00) | -4.8% |
| TOTAL, REVENUES | | | 13,874,680.00 | 14,540,228.72 | 3,769,435.28 | 13,850,450.72 | (689,778.00) | -4.7% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 6,065,408.00 | 6,051,182.58 | 3,259,318.89 | 5,798,576.83 | 252,605.75 | 4.2% |
| Certificated Pupil Support Salaries | | 1200 | 1,708,170.00 | 1,719,294.00 | 1,011,737.99 | 1,710,754.93 | 8,539.07 | 0.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 343,789.00 | 354,279.00 | 202,152.06 | 354,279.02 | (0.02) | 0.0% |
| Other Certificated Salaries | | 1900 | 377,490.00 | 479,487.00 | 245,160.01 | 479,487.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 8,494,857.00 | 8,604,242.58 | 4,718,368.95 | 8,343,097.78 | 261,144.80 | 3.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,064,902.00 | 3,042,211.65 | 1,634,823.28 | 3,263,551.30 | (221,339.65) | -7.3% |
| Classified Support Salaries | | 2200 | 9,630.00 | 37,167.50 | 18,953.76 | 37,167.50 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 296,587.00 | 294,079.68 | 166,004.04 | 294,079.68 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 111,356.00 | 97,797.25 | 27,622.93 | 96,293.20 | 1,504.05 | 1.5% |
| TOTAL, CLASSIFIED SALARIES | | | 3,482,475.00 | 3,471,256.08 | 1,847,404.01 | 3,691,091.68 | (219,835.60) | -6.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,071,562.00 | 1,101,002.89 | 594,152.89 | 1,054,800.80 | 46,202.09 | 4.2% |
| PERS | | 3201-3202 | 446,848.00 | 442,256.07 | 220,681.76 | 470,466.64 | (28,210.57) | -6.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 374,073.00 | 376,689.81 | 193,532.59 | 387,183.75 | (10,493.94) | -2.8% |
| Health and Welfare Benefits | | 3401-3402 | 1,329,583.00 | 1,345,583.00 | 610,234.11 | 1,308,401.02 | 37,181.98 | 2.8% |
| Unemployment Insurance | | 3501-3502 | 5,986.00 | 6,105.86 | 3,189.63 | 6,023.62 | 82.24 | 1.3% |
| Workers' Compensation | | 3601-3602 | 366,528.00 | 372,921.10 | 201,169.22 | 368,489.15 | 4,431.95 | 1.2% |
| 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 | 14,980.00 | 14,980.00 | 7,377.94 | 14,706.90 | 273.10 | 1.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,609,560.00 | 3,659,538.73 | 1,830,338.14 | 3,610,071.88 | 49,466.85 | 1.4% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 23,401.00 | 517,109.79 | 0.00 | 517,109.79 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 344,874.00 | 1,530,506.54 | 268,019.68 | 1,462,308.04 | 68,198.50 | 4.5% |
| Noncapitalized Equipment | | 4400 | 62,500.00 | 100,750.40 | 53,308.91 | 96,086.48 | 4,663.92 | 4.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 430,775.00 | 2,148,366.73 | 321,328.59 | 2,075,504.31 | 72,862.42 | 3.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 3,055,689.00 | 2,931,529.04 | 189,290.10 | 2,731,178.04 | 200,351.00 | 6.8% |
| Travel and Conferences | | 5200 | 107,514.00 | 84,281.00 | 21,397.76 | 80,394.88 | 3,886.12 | 4.6% |
| Dues and Memberships | | 5300 | 10,500.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 6,500.00 | 7,000.00 | 3,368.89 | 6,836.00 | 164.00 | 2.3% |
| Transfers of Direct Costs | | 5710 | 4,500.00 | 4,500.00 | 3,192.74 | 4,117.99 | 382.01 | 8.5% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,653,415.00 | 1,801,540.39 | 734,437.28 | 1,764,228.55 | 37,311.84 | 2.1% |
| Communications | | 5900 | 12,000.00 | 12,000.00 | 5,730.00 | 12,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,850,118.00 | 4,841,350.43 | 957,416.77 | 4,599,255.46 | 242,094.97 | 5.0% |

2016-17 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | Diff (%) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|---------------|
| 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 | 10,480,178.82 | 8,179,118.83 | 11,865,820.52 | (1,385,641.70) | -13.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 10,480,178.82 | 8,179,118.83 | 11,865,820.52 | (1,385,641.70) | -13.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 694,000.00 | 792,308.00 | (9,079.22) | 792,308.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | | | | | | | |
| To County Offices | | 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) | | | 694,000.00 | 792,308.00 | (9,079.22) | 792,308.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 1,209,297.00 | 1,246,377.40 | 0.00 | 1,248,218.40 | (1,841.00) | -0.1% |
| 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 | | | 1,209,297.00 | 1,246,377.40 | 0.00 | 1,248,218.40 | (1,841.00) | -0.1% |
| TOTAL, EXPENDITURES | | | 22,771,082.00 | 35,243,618.77 | 17,844,896.07 | 36,225,368.03 | (981,749.26) | -2.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 14,698.00 | 0.00 | 0.00 | (14,698.00) | -100.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 14,698.00 | 0.00 | 0.00 | (14,698.00) | -100.0% |
| 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 | 8,616,517.00 | 9,164,716.76 | 0.00 | 9,450,602.32 | 285,885.56 | 3.1% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 8,616,517.00 | 9,164,716.76 | 0.00 | 9,450,602.32 | 285,885.56 | 3.1% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 8,616,517.00 | 9,179,414.76 | 0.00 | 9,450,602.32 | (271,187.56) | 3.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 82,991,744.00 | 82,649,717.00 | 43,869,124.91 | 82,752,618.00 | 102,901.00 | 0.1% |
| 2) Federal Revenue | | 8100-8299 | 3,326,921.00 | 3,542,835.90 | 413,517.22 | 3,283,263.90 | (259,572.00) | -7.3% |
| 3) Other State Revenue | | 8300-8599 | 5,030,796.00 | 5,880,014.00 | 3,100,320.21 | 5,887,251.00 | 7,237.00 | 0.1% |
| 4) Other Local Revenue | | 8600-8799 | 9,978,517.00 | 9,880,087.09 | 4,243,548.17 | 9,720,986.36 | (159,100.73) | -1.6% |
| 5) TOTAL, REVENUES | | | 101,327,978.00 | 101,952,653.99 | 51,626,510.51 | 101,644,119.26 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 49,357,855.00 | 49,015,873.36 | 27,255,929.18 | 48,770,612.83 | 245,260.53 | 0.5% |
| 2) Classified Salaries | | 2000-2999 | 14,827,106.00 | 15,078,395.92 | 8,454,447.91 | 15,368,826.05 | (290,430.13) | -1.9% |
| 3) Employee Benefits | | 3000-3999 | 18,724,022.00 | 18,595,305.76 | 9,664,229.66 | 18,508,769.78 | 86,535.98 | 0.5% |
| 4) Books and Supplies | | 4000-4999 | 4,257,572.00 | 7,781,332.11 | 1,989,771.03 | 6,116,449.49 | 1,664,882.62 | 21.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,232,857.00 | 11,370,798.72 | 4,263,542.33 | 10,513,639.73 | 857,158.99 | 7.5% |
| 6) Capital Outlay | | 6000-6999 | 737,600.00 | 12,200,351.96 | 9,155,505.10 | 13,911,630.24 | (1,711,278.28) | -14.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 2,305,552.00 | 2,006,343.71 | 87,119.20 | 2,012,325.41 | (5,981.70) | -0.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (196,175.00) | (196,175.00) | 0.00 | (196,175.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 101,246,389.00 | 115,852,226.54 | 60,870,544.41 | 115,006,078.53 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 81,589.00 | (13,899,572.55) | (9,244,033.90) | (13,361,959.27) | | |
| 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 | 150,000.00 | 150,000.00 | (150,000.00) | lew |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 14,698.00 | 0.00 | 0.00 | (14,698.00) | -100.0% |
| 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 | 14,698.00 | (150,000.00) | (150,000.00) | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 81,589.00 | (13,884,874.55) | (9,394,033.90) | (13,511,959.27) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,992,160.20 | 30,965,771.44 | | 30,965,771.44 | 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) | | | 12,992,160.20 | 30,965,771.44 | | 30,965,771.44 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,992,160.20 | 30,965,771.44 | | 30,965,771.44 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,073,749.20 | 17,080,896.89 | | 17,453,812.17 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 90,000.00 | 90,000.00 | | 90,000.00 | | |
| Stores | | 9712 | 28,850.00 | 45,635.00 | | 45,635.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 376,274.35 | 1,707,742.10 | | 307,402.40 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 2,100,000.00 | 2,974,379.00 | | 5,153,243.00 | | |
| Reserve for Textbook Adoption | 0000 | 9780 | 1,000,000.00 | | | | | |
| Reserve for District Facilities | 0000 | 9780 | 500,000.00 | | | | | |
| Reserve for Technology | 0000 | 9780 | 600,000.00 | | | | | |
| Reserve for Textbook Adoptions | 0000 | 9780 | | | | 819,311.00 | | |
| STRS,PERS, & HW Increases through | 0000 | 9780 | | | | 3,140,432.00 | | |
| Reserve for Technology | 0000 | 9780 | | | | 793,500.00 | | |
| Reserve for M&O Carryover | 0000 | 9780 | | | | 400,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,037,392.00 | 3,475,567.00 | | 3,450,182.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 7,441,232.85 | 8,787,573.79 | | 8,407,349.77 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 55,852,699.00 | 52,909,504.00 | 30,566,647.00 | 53,012,405.00 | 102,901.00 | 0.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 13,003,856.00 | 12,844,158.00 | 6,422,079.00 | 12,844,158.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 68,107.00 | 68,107.00 | 32,977.49 | 68,107.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 64,153.00 | 64,153.00 | 51,647.24 | 64,153.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 12,322,807.00 | 15,083,673.00 | 5,165,059.95 | 15,083,673.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 345,763.00 | 345,763.00 | 339,927.58 | 345,763.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 270,577.18 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 269,551.00 | 269,551.00 | 192,328.86 | 269,551.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 495,550.00 | 495,550.00 | 191,447.90 | 495,550.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 569,258.00 | 569,258.00 | 622,238.24 | 569,258.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 14,194.47 | 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 | | | 82,991,744.00 | 82,649,717.00 | 43,869,124.91 | 82,752,618.00 | 102,901.00 | 0.1% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 82,991,744.00 | 82,649,717.00 | 43,869,124.91 | 82,752,618.00 | 102,901.00 | 0.1% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,511,312.00 | 1,511,312.00 | 0.00 | 1,511,312.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 572,000.00 | 632,328.05 | (84,993.95) | 351,977.05 | (280,351.00) | -44.3% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 757,111.00 | 897,206.37 | 324,104.37 | 916,054.37 | 18,848.00 | 2.1% |
| 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 | 218,585.00 | 217,187.00 | 57,441.00 | 217,056.00 | (131.00) | -0.1% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 8,712.00 | 12,523.89 | 2,575.89 | 15,673.89 | 3,150.00 | 25.2% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 53,455.00 | 66,532.59 | 30,102.59 | 66,532.59 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 48,796.00 | 48,796.00 | 0.00 | 47,708.00 | (1,088.00) | -2.2% |
| 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 | 156,950.00 | 156,950.00 | 84,287.32 | 156,950.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 3,326,921.00 | 3,542,835.90 | 413,517.22 | 3,283,263.90 | (259,572.00) | -7.3% |
| 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 | 2,727,734.00 | 2,487,492.00 | 2,129,708.00 | 2,487,492.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,587,989.00 | 1,946,860.00 | 574,684.79 | 1,946,860.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 556,327.00 | 0.00 | 556,327.00 | 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 | 715,073.00 | 889,335.00 | 395,927.42 | 896,572.00 | 7,237.00 | 0.8% |
| TOTAL, OTHER STATE REVENUE | | | 5,030,796.00 | 5,880,014.00 | 3,100,320.21 | 5,887,251.00 | 7,237.00 | 0.1% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (F/G) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|--------------|
| 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 | 235,385.09 | 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 | 125,000.00 | 185,000.00 | 184,088.51 | 185,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 70,000.00 | 70,000.00 | 119,014.30 | 70,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 95,000.00 | 95,000.00 | 90,653.40 | 95,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 65,000.00 | 65,000.00 | 6,251.50 | 65,000.00 | 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 | 20,000.00 | 20,000.00 | 19,140.00 | 20,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 107,531.00 | 395,281.27 | 634,675.55 | 673,623.54 | 278,342.27 | 70.4% |
| 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 | 9,495,986.00 | 9,049,805.82 | 2,954,339.82 | 8,612,362.82 | (437,443.00) | -4.8% |
| 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 | | | 9,978,517.00 | 9,880,087.09 | 4,243,548.17 | 9,720,986.36 | (159,100.73) | 1.6% |
| TOTAL, REVENUES | | | 101,327,978.00 | 101,952,653.99 | 51,626,510.51 | 101,644,119.26 | (308,534.73) | -0.3% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 40,851,432.00 | 40,590,636.81 | 22,500,251.47 | 40,287,290.48 | 303,346.33 | 0.7% |
| Certificated Pupil Support Salaries | | 1200 | 3,669,594.00 | 3,543,001.55 | 2,020,579.10 | 3,582,200.67 | (39,199.12) | -1.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 4,300,295.00 | 4,240,014.00 | 2,455,933.80 | 4,256,167.67 | (16,153.67) | -0.4% |
| Other Certificated Salaries | | 1900 | 536,534.00 | 642,221.00 | 279,165.01 | 644,954.01 | (2,733.01) | -0.4% |
| TOTAL, CERTIFICATED SALARIES | | | 49,357,855.00 | 49,015,873.36 | 27,255,929.18 | 48,770,612.83 | 245,260.53 | 0.5% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,648,633.00 | 3,749,408.01 | 2,101,666.02 | 4,023,824.46 | (274,416.45) | -7.3% |
| Classified Support Salaries | | 2200 | 4,078,714.00 | 4,128,646.09 | 2,404,683.33 | 4,109,370.01 | 19,276.08 | 0.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,358,424.00 | 1,411,359.25 | 851,579.14 | 1,521,530.63 | (110,171.38) | -7.8% |
| Clerical, Technical and Office Salaries | | 2400 | 4,645,419.00 | 4,688,203.00 | 2,591,062.93 | 4,614,062.58 | 74,140.42 | 1.6% |
| Other Classified Salaries | | 2900 | 1,095,916.00 | 1,100,779.57 | 505,456.49 | 1,100,038.37 | 741.20 | 0.1% |
| TOTAL, CLASSIFIED SALARIES | | | 14,827,106.00 | 15,078,395.92 | 8,454,447.91 | 15,368,826.05 | (290,430.13) | -1.9% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 6,193,206.00 | 6,166,507.15 | 3,407,218.49 | 6,130,799.26 | 35,707.89 | 0.6% |
| PERS | | 3201-3202 | 1,935,462.00 | 1,959,897.38 | 1,039,924.89 | 1,976,306.23 | (16,408.85) | -0.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,812,655.00 | 1,823,121.42 | 976,578.76 | 1,836,434.41 | (13,312.99) | -0.7% |
| Health and Welfare Benefits | | 3401-3402 | 6,732,231.00 | 6,594,339.45 | 3,170,807.33 | 6,500,857.89 | 93,481.56 | 1.4% |
| Unemployment Insurance | | 3501-3502 | 32,183.00 | 32,271.52 | 17,393.45 | 32,266.64 | 4.88 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,956,936.00 | 1,956,819.84 | 1,092,123.61 | 1,957,080.35 | (260.51) | 0.0% |
| OPEB, Allocated | | 3701-3702 | 13,850.00 | 13,850.00 | (64,545.49) | 26,468.00 | (12,618.00) | -91.1% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 47,499.00 | 48,499.00 | 24,728.62 | 48,557.00 | (58.00) | -0.1% |
| TOTAL, EMPLOYEE BENEFITS | | | 18,724,022.00 | 18,595,305.76 | 9,664,229.66 | 18,508,769.78 | 86,535.98 | 0.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 789,151.00 | 2,122,555.57 | 269,733.06 | 1,303,019.57 | 819,536.00 | 38.6% |
| Books and Other Reference Materials | | 4200 | 3,500.00 | 118,978.49 | 25,601.23 | 100,153.48 | 18,825.01 | 15.8% |
| Materials and Supplies | | 4300 | 3,151,798.00 | 5,019,776.03 | 1,390,027.10 | 4,069,493.38 | 950,282.65 | 18.9% |
| Noncapitalized Equipment | | 4400 | 313,123.00 | 520,022.02 | 304,409.64 | 643,783.06 | (123,761.04) | -23.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,257,572.00 | 7,781,332.11 | 1,989,771.03 | 6,116,449.49 | 1,664,882.62 | 21.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 3,055,689.00 | 2,931,529.04 | 189,290.10 | 2,731,178.04 | 200,351.00 | 6.8% |
| Travel and Conferences | | 5200 | 241,040.00 | 260,454.17 | 78,299.69 | 273,540.67 | (13,086.50) | -5.0% |
| Dues and Memberships | | 5300 | 50,150.00 | 37,849.83 | 28,501.78 | 37,094.83 | 755.00 | 2.0% |
| Insurance | | 5400-5450 | 725,000.00 | 699,000.00 | 670,301.00 | 694,000.00 | 5,000.00 | 0.7% |
| Operations and Housekeeping Services | | 5500 | 2,230,625.00 | 2,230,732.00 | 1,120,095.46 | 1,532,044.00 | 698,688.00 | 31.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 978,582.00 | 951,800.05 | 362,525.93 | 984,925.01 | (33,124.96) | -3.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (13,440.00) | (14,440.00) | (7,674.97) | (14,682.90) | 242.90 | -1.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,475,684.00 | 3,816,788.53 | 1,589,785.36 | 3,812,158.28 | 4,630.25 | 0.1% |
| Communications | | 5900 | 489,527.00 | 457,085.10 | 232,417.98 | 463,381.80 | (6,296.70) | -1.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,232,857.00 | 11,370,798.72 | 4,263,542.33 | 10,513,639.73 | 857,158.99 | 7.5% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|---------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 220,000.00 | 388,356.10 | 303,864.28 | 753,534.10 | (365,178.00) | -94.0% |
| Buildings and Improvements of Buildings | | 6200 | 225,000.00 | 10,813,479.96 | 8,399,005.79 | 12,261,180.24 | (1,447,700.28) | -13.4% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 212,600.00 | 923,515.90 | 452,635.03 | 826,915.90 | 96,600.00 | 10.5% |
| Equipment Replacement | | 6500 | 80,000.00 | 75,000.00 | 0.00 | 70,000.00 | 5,000.00 | 6.7% |
| TOTAL, CAPITAL OUTLAY | | | 737,600.00 | 12,200,351.96 | 9,155,505.10 | 13,911,630.24 | (1,711,278.28) | -14.0% |
| 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 | 694,000.00 | 792,308.00 | (18,765.06) | 792,308.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 155,000.00 | 155,000.00 | 25,336.00 | 155,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 15,000.00 | 11,000.00 | 0.00 | 15,000.00 | (4,000.00) | -36.4% |
| 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 | 1,152,700.00 | 728,157.74 | 9,173.45 | 711,835.30 | 16,322.44 | 2.2% |
| Other Debt Service - Principal | | 7439 | 288,852.00 | 319,877.97 | 71,374.81 | 338,182.11 | (18,304.14) | -5.7% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,305,552.00 | 2,006,343.71 | 87,119.20 | 2,012,325.41 | (5,981.70) | -0.3% |
| 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 | (196,175.00) | (196,175.00) | 0.00 | (196,175.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (196,175.00) | (196,175.00) | 0.00 | (196,175.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 101,246,389.00 | 115,852,226.54 | 60,870,544.41 | 115,006,078.53 | 846,148.01 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 150,000.00 | 150,000.00 | (150,000.00) | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 150,000.00 | 150,000.00 | (150,000.00) | New |
| 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 | 14,698.00 | 0.00 | 0.00 | (14,698.00) | -100.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 14,698.00 | 0.00 | 0.00 | (14,698.00) | -100.0% |
| 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 | 14,698.00 | (150,000.00) | (150,000.00) | 164,698.00 | -1120.5% |

| <u>Resource</u> | <u>Description</u> | <u>2016-17 Projected Year Totals</u> |
|---------------------------|------------------------|--|
| 6264 | Educator Effectiveness | 307,402.40 |
| Total, Restricted Balance | | <u>307,402.40</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| . REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,564,503.00 | 2,564,503.00 | 1,442,560.01 | 2,564,503.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 2,564,503.00 | 2,564,503.00 | 1,442,560.01 | 2,564,503.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 129,626.00 | 128,624.00 | 74,984.67 | 128,624.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,570,739.00 | 1,532,238.18 | 838,158.45 | 1,532,738.18 | (500.00) | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 589,215.00 | 593,442.00 | 304,388.38 | 593,483.55 | (41.55) | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 111,166.00 | 138,309.85 | 41,255.94 | 137,768.30 | 541.55 | 0.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 59,960.00 | 67,091.97 | 35,662.87 | 67,091.97 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 171,175.00 | 171,175.00 | 0.00 | 171,175.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 2,630,881.00 | 2,630,881.00 | 1,294,350.31 | 2,630,881.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (66,378.00) | (66,378.00) | 148,209.70 | (66,378.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (66,378.00) | (66,378.00) | 148,209.70 | (66,378.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 182,182.76 | 66,720.49 | | 66,720.49 | 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) | | | 192,182.76 | 66,720.49 | | 66,720.49 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 192,182.76 | 66,720.49 | | 66,720.49 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 125,804.76 | 342.49 | | 342.49 | | |
| 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 | | | | | | | | |
| 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 | 125,804.76 | 342.49 | | 342.49 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

2016-17 Second Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 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 | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,600.00 | 3,600.00 | 1,224.39 | 3,600.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 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% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 2,560,903.00 | 2,560,903.00 | 1,441,335.62 | 2,560,903.00 | 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 | | | 2,564,503.00 | 2,564,503.00 | 1,442,560.01 | 2,564,503.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,564,503.00 | 2,564,503.00 | 1,442,560.01 | 2,564,503.00 | | |

2016-17 Second Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 250.00 | 250.00 | 0.00 | 250.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 128,376.00 | 128,374.00 | 74,884.67 | 128,374.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 128,626.00 | 128,624.00 | 74,884.67 | 128,624.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 148,412.00 | 147,980.00 | 86,290.35 | 147,980.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 118,406.00 | 123,538.00 | 68,281.37 | 123,538.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,303,921.00 | 1,260,720.18 | 683,586.73 | 1,261,220.18 | (500.00) | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,570,739.00 | 1,532,238.18 | 838,158.45 | 1,532,738.18 | (500.00) | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 16,183.00 | 16,183.00 | 9,420.46 | 16,183.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 191,426.00 | 193,526.00 | 100,116.66 | 193,526.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 111,882.00 | 111,943.00 | 60,576.92 | 111,969.00 | (26.00) | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 217,071.00 | 217,071.00 | 104,358.91 | 217,071.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 806.00 | 839.00 | 441.84 | 839.25 | (0.25) | 9% |
| Workers' Compensation | | 3601-3602 | 48,797.00 | 50,830.00 | 27,942.45 | 50,845.30 | (15.30) | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 3,050.00 | 3,050.00 | 1,531.14 | 3,050.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 589,215.00 | 593,442.00 | 304,388.38 | 593,483.55 | (41.55) | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 111,166.00 | 138,309.85 | 40,655.80 | 135,790.32 | 2,519.53 | 1.8% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 600.14 | 1,977.98 | (1,977.98) | New |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 111,166.00 | 138,309.85 | 41,255.94 | 137,768.30 | 541.55 | 0.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,000.00 | 2,000.00 | 142.12 | 2,000.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 200.00 | 200.00 | 0.00 | 200.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 21,600.00 | 27,845.00 | 21,600.00 | 27,845.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 11,240.00 | 11,240.00 | 4,375.83 | 11,240.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 23,920.00 | 24,806.97 | 9,133.73 | 24,806.97 | 0.00 | 0.0% |
| Communications | | 5900 | 1,000.00 | 1,000.00 | 411.19 | 1,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 59,960.00 | 67,091.97 | 35,662.87 | 67,091.97 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 171,175.00 | 171,175.00 | 0.00 | 171,175.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 171,175.00 | 171,175.00 | 0.00 | 171,175.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,630,881.00 | 2,630,881.00 | 1,294,350.31 | 2,630,881.00 | | |

| <u>Resource</u> | <u>Description</u> | <u>2016/17 Projected Year Totals</u> |
|-----------------|---------------------------|--|
| | Total, Restricted Balance | <u>0.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (C - B) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|----------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,475,000.00 | 1,475,000.00 | 599,852.19 | 1,475,000.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 125,000.00 | 125,000.00 | 45,076.85 | 125,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 800,200.00 | 800,200.00 | 464,612.81 | 800,200.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,400,200.00 | 2,400,200.00 | 1,109,541.85 | 2,400,200.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,045,151.00 | 1,043,935.00 | 589,227.91 | 1,043,425.37 | 509.63 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 337,441.00 | 347,994.00 | 174,202.16 | 342,886.50 | 5,107.50 | 1.5% |
| 4) Books and Supplies | | 4000-4999 | 953,228.00 | 939,553.87 | 597,552.91 | 938,603.03 | 950.84 | 0.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 39,380.00 | 37,989.53 | 17,770.25 | 38,832.80 | (843.27) | -2.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 5,727.60 | 1,670.62 | 5,727.60 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,400,200.00 | 2,400,200.00 | 1,380,423.85 | 2,394,475.30 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 0.00 | 0.00 | (270,882.00) | 5,724.70 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| NET INCREASE (DECREASE) IN FUND | | | | | | | | |
| BALANCE (C + D4) | | | 0.00 | 0.00 | (270,882.00) | 5,724.70 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | |
| | | 9791 | 66,004.60 | 281,176.56 | | 281,176.56 | 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) | | | | | | | | |
| | | | 66,004.60 | 281,176.56 | | 281,176.56 | | |
| d) Other Restatements | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | | | | |
| | | | 66,004.60 | 281,176.56 | | 281,176.56 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | |
| | | | 66,004.60 | 281,176.56 | | 288,901.28 | | |
| 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 | 58,951.68 | 273,865.66 | | 279,810.36 | | |
| 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 | 7,052.92 | 7,290.90 | | 7,290.90 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | | | | | | | |
| | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | | | | | | |
| | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2016-17 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 1,475,000.00 | 1,475,000.00 | 599,852.19 | 1,475,000.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,475,000.00 | 1,475,000.00 | 599,852.19 | 1,475,000.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 125,000.00 | 125,000.00 | 45,076.85 | 125,000.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 125,000.00 | 125,000.00 | 45,076.85 | 125,000.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 800,000.00 | 800,000.00 | 464,351.38 | 800,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 200.00 | 200.00 | 261.43 | 200.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 800,200.00 | 800,200.00 | 464,612.81 | 800,200.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,400,200.00 | 2,400,200.00 | 1,109,541.85 | 2,400,200.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 826,888.00 | 820,326.00 | 460,008.32 | 819,816.37 | 509.63 | 0.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 106,964.00 | 106,968.00 | 62,398.00 | 106,968.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 109,801.00 | 115,141.00 | 66,539.09 | 115,141.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,500.00 | 1,500.00 | 282.50 | 1,500.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,045,151.00 | 1,043,935.00 | 589,227.91 | 1,043,425.37 | 509.63 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 99,953.00 | 108,665.00 | 56,639.22 | 108,665.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 71,937.00 | 72,907.00 | 39,452.85 | 73,085.59 | (178.59) | -0.2% |
| Health and Welfare Benefits | | 3401-3402 | 133,020.00 | 133,020.00 | 59,792.90 | 127,744.40 | 5,275.60 | 4.0% |
| Unemployment Insurance | | 3501-3502 | 535.00 | 552.00 | 286.83 | 551.17 | 0.83 | 0.2% |
| Workers' Compensation | | 3601-3602 | 31,998.00 | 32,850.00 | 18,030.38 | 32,840.34 | 9.66 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 337,441.00 | 347,994.00 | 174,202.16 | 342,886.50 | 5,107.50 | 1.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 31,600.00 | 40,524.87 | 26,742.94 | 47,141.69 | (6,616.82) | -16.3% |
| Noncapitalized Equipment | | 4400 | 15,000.00 | 14,460.00 | 12,281.53 | 14,480.00 | 0.00 | 0.0% |
| Food | | 4700 | 906,628.00 | 884,569.00 | 558,548.44 | 877,001.34 | 7,567.66 | 0.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 953,228.00 | 939,553.87 | 597,552.91 | 938,603.03 | 950.84 | 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 Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,750.00 | 6,250.00 | 2,730.50 | 6,250.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 900.00 | 900.00 | 652.44 | 900.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 17,000.00 | 9,842.53 | 2,308.45 | 10,442.90 | (600.37) | -6.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 2,200.00 | 3,200.00 | 3,299.14 | 3,442.90 | (242.90) | -7.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 15,530.00 | 17,797.00 | 8,779.72 | 17,797.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 39,380.00 | 37,989.53 | 17,770.25 | 38,832.80 | (843.27) | -2.2% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 459.26 | 139.91 | 459.26 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 5,268.34 | 1,530.71 | 5,268.34 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 5,727.60 | 1,670.62 | 5,727.60 | 0.00 | 1% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,400,200.00 | 2,400,200.00 | 1,380,423.85 | 2,394,475.30 | | |

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

| Resource | Description | 2016/17 Projected Year Totals |
|---------------------------|--|--|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 279,610.36 |
| Total, Restricted Balance | | <u>279,610.36</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 150,000.00 | 150,000.00 | 150,000.00 | New |
| 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 | 150,000.00 | 150,000.00 | | |

2016-17 Second Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | Diff in D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 150,000.00 | 150,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 150,000.00 | | |
| 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 | | | 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 | 0.00 | 0.00 | | 150,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 150,000.00 | 150,000.00 | 150,000.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 150,000.00 | 150,000.00 | 150,000.00 | New |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 150,000.00 | 150,000.00 | | |

| <u>Resource</u> | <u>Description</u> | <u>2016/17 Projected Year Totals</u> |
|-----------------|---------------------------|--|
| | Total, Restricted Balance | <u>0.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 100,000.00 | 100,000.00 | 138,260.49 | 100,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 100,000.00 | 100,000.00 | 138,260.49 | 100,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 200,000.00 | 283,905.00 | 91,121.46 | 292,856.82 | (8,951.82) | -3.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 40,000.00 | 132,782.34 | 121,826.11 | 307,955.26 | (175,172.92) | -131.9% |
| 6) Capital Outlay | | 6000-6999 | 21,010,642.00 | 22,776,078.82 | 5,575,428.43 | 22,058,142.71 | 717,935.91 | 3.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 21,250,642.00 | 23,192,765.96 | 5,788,376.00 | 22,658,954.79 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (21,150,642.00) | (23,092,765.96) | (5,650,115.51) | (22,558,954.79) | | |
| 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 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | Percent Difference (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (21,150,642.00) | (23,092,765.96) | (5,650,115.51) | (22,558,954.79) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,684,591.81 | 30,932,457.61 | | 30,932,457.61 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,684,591.81 | 30,932,457.61 | | 30,932,457.61 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 21,684,591.81 | 30,932,457.61 | | 30,932,457.61 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 533,949.81 | 7,839,691.65 | | 8,373,502.82 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | 203,417.54 | 7,739,159.38 | | 8,272,970.55 | | |
| 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 | 330,532.27 | 100,532.27 | | 100,532.27 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | | | | | | | |
| Unsecured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 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 | | | | | | | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 100,000.00 | 100,000.00 | 138,260.49 | 100,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 100,000.00 | 100,000.00 | 138,260.49 | 100,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 100,000.00 | 100,000.00 | 138,260.49 | 100,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 200,000.00 | 283,905.00 | 91,121.46 | 292,856.82 | (8,951.82) | -3.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 200,000.00 | 283,905.00 | 91,121.46 | 292,856.82 | (8,951.82) | 2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 18,375.00 | 77,233.25 | 192,628.80 | (174,253.80) | -948.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 40,000.00 | 114,407.34 | 44,592.86 | 115,326.46 | (919.12) | -0.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 40,000.00 | 132,782.34 | 121,826.11 | 307,955.26 | (175,172.92) | -131.9% |

| 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 Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 10,000.00 | 31,000.00 | 20,087.09 | 31,000.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 11,000.00 | 274,385.00 | 248,003.50 | 317,385.00 | (43,000.00) | -15.7% |
| Buildings and Improvements of Buildings | | 6200 | 20,969,642.00 | 22,450,693.62 | 5,307,337.84 | 21,689,757.71 | 760,935.91 | 3.4% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 21,010,642.00 | 22,776,078.62 | 5,575,428.43 | 22,058,142.71 | 717,935.91 | 3.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 21,250,642.00 | 23,192,765.96 | 5,788,378.00 | 22,658,954.79 | | |

| Resource | Description | 2016/17 Projected Year Totals |
|---------------------------|------------------------|--|
| 9010 | Other Restricted Local | 8,272,970.55 |
| Total, Restricted Balance | | <u>8,272,970.55</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 305,000.00 | 305,000.00 | 157,707.05 | 305,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 305,000.00 | 305,000.00 | 157,707.05 | 305,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 390.00 | 390.00 | 390.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 300,000.00 | 318,459.50 | 123,368.18 | 363,514.50 | (45,055.00) | -14.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 300,000.00 | 318,849.50 | 123,758.18 | 363,904.50 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 5,000.00 | (13,849.50) | 33,948.87 | (58,904.50) | | |
| 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% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,000.00 | (13,849.50) | 33,948.87 | (58,904.50) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | |
| | | 9791 | 2,008,306.04 | 1,990,819.42 | | 1,990,819.42 | 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) | | | 2,008,306.04 | 1,990,819.42 | | 1,990,819.42 | | |
| d) Other Restatements | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,008,306.04 | 1,990,819.42 | | 1,990,819.42 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,013,306.04 | 1,976,969.92 | | 1,931,914.92 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | | | | | | | |
| | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | | | | | | | |
| | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | | | | | | | |
| | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | | | | | | | |
| | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | | | | | | | |
| | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | | | | | | | |
| | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | | | | | | | |
| | | 9780 | 2,013,306.04 | 1,976,969.92 | | 1,931,914.92 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | | | | | | | |
| | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | | | | | | |
| | | 9790 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|-------------|
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 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% |
| Interest | | 8660 | 5,000.00 | 5,000.00 | 5,219.69 | 5,000.00 | 0.00 | 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 | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 300,000.00 | 300,000.00 | 152,487.36 | 300,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 305,000.00 | 305,000.00 | 157,707.05 | 305,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 305,000.00 | 305,000.00 | 157,707.05 | 305,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 390.00 | 390.00 | 390.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 390.00 | 390.00 | 390.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|---------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 8,750.00 | 16,855.00 | (18,055.00) | New |
| Buildings and Improvements of Buildings | | 6200 | 300,000.00 | 318,459.50 | 114,618.18 | 346,859.50 | (28,200.00) | -8.9% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 300,000.00 | 318,459.50 | 123,368.18 | 363,514.50 | (45,055.00) | -14.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 300,000.00 | 318,459.50 | 123,368.18 | 363,904.50 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of Participation | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2016/17 Projected Year Totals</u> |
|-----------------|---------------------------|--|
| | Total, Restricted Balance | <u>0.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,250.00 | 1,250.00 | 2,370.80 | 1,250.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,250.00 | 1,250.00 | 2,370.80 | 1,250.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 150,000.00 | 329,640.90 | 156,258.00 | 333,540.80 | (3,900.00) | -1.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 150,000.00 | 329,640.90 | 156,258.00 | 333,540.80 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (148,750.00) | (328,390.90) | (153,885.20) | (332,290.80) | | |
| 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 | | |

2016-17 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|---------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (148,750.00) | (328,390.90) | (153,885.20) | (332,290.90) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 455,442.41 | 487,520.84 | | 487,520.84 | 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) | | | 455,442.41 | 487,520.84 | | 487,520.84 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 455,442.41 | 487,520.84 | | 487,520.84 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 306,692.41 | 159,129.94 | | 155,229.94 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| 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 | 306,692.41 | 159,129.94 | | 155,229.94 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

2016-17 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 50.00 | 50.00 | 2,370.80 | 50.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,250.00 | 1,250.00 | 2,370.80 | 1,250.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 1,250.00 | 1,250.00 | 2,370.80 | 1,250.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 3,900.00 | (3,900.00) | New |
| Land Improvements | | 6170 | 150,000.00 | 150,000.00 | 150,000.00 | 150,000.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 179,640.90 | 6,256.00 | 179,640.90 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 150,000.00 | 329,640.90 | 156,256.00 | 333,540.90 | (3,900.00) | -1.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 150,000.00 | 329,640.90 | 156,256.00 | 333,540.90 | | |

| 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 (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| <u>Resource</u> | <u>Description</u> | <u>2016/17 Projected Year Totals</u> |
|-----------------|---------------------------|--|
| | Total, Restricted Balance | <u>0.00</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 809,000.00 | 809,000.00 | 430,807.89 | 809,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 809,000.00 | 809,000.00 | 430,807.99 | 809,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 186,471.00 | 186,471.00 | 0.00 | 186,471.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 45,950.00 | 45,950.00 | 0.00 | 45,950.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,709.00 | 2,709.00 | 0.00 | 2,709.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 545,640.00 | 545,640.00 | 280,191.28 | 579,394.72 | (33,754.72) | -6.2% |
| 6) Capital Outlay | | 6000-6999 | 400,000.00 | 419,388.54 | 3,957.64 | 385,833.82 | 33,754.72 | 8.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,180,770.00 | 1,200,158.54 | 284,148.92 | 1,200,158.54 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (371,770.00) | (391,158.54) | 146,659.07 | (391,158.54) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| Δ NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (371,770.00) | (391,158.54) | 146,659.07 | (391,158.54) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,572,887.40 | 3,115,072.18 | | 3,115,072.18 | 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) | | | 2,572,887.40 | 3,115,072.18 | | 3,115,072.18 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,572,887.40 | 3,115,072.18 | | 3,115,072.18 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,201,117.40 | 2,723,913.64 | | 2,723,913.64 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 2,201,117.40 | 2,723,913.64 | | 2,723,913.64 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|---------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 800,000.00 | 800,000.00 | 416,037.75 | 800,000.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 9,000.00 | 9,000.00 | 14,770.24 | 9,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 809,000.00 | 809,000.00 | 430,807.99 | 809,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 809,000.00 | 809,000.00 | 430,807.99 | 809,000.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 186,471.00 | 186,471.00 | 0.00 | 186,471.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 186,471.00 | 186,471.00 | 0.00 | 186,471.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 25,883.00 | 25,883.00 | 0.00 | 25,883.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 14,266.00 | 14,266.00 | 0.00 | 14,266.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 94.00 | 94.00 | 0.00 | 94.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 5,707.00 | 5,707.00 | 0.00 | 5,707.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 45,950.00 | 45,950.00 | 0.00 | 45,950.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,709.00 | 2,709.00 | 0.00 | 2,709.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,709.00 | 2,709.00 | 0.00 | 2,709.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 262,000.00 | 262,000.00 | 111,523.49 | 262,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 30,000.00 | 30,000.00 | 10,360.00 | 30,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 253,640.00 | 253,640.00 | 158,307.79 | 287,394.72 | (33,754.72) | -13.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 545,640.00 | 545,640.00 | 280,191.28 | 579,394.72 | (33,754.72) | -6.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 245.28 | (245.28) | New |
| Buildings and Improvements of Buildings | | 6200 | 400,000.00 | 419,388.54 | 3,957.64 | 385,388.54 | 34,000.00 | 8.1% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 400,000.00 | 419,388.54 | 3,957.64 | 385,633.82 | 33,754.72 | 8.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,180,770.00 | 1,200,158.54 | 284,148.92 | 1,200,158.54 | | |

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

| <u>Resource</u> | <u>Description</u> | <u>2016/17 Projected Year Totals</u> |
|-----------------|---------------------------|--|
| | Total, Restricted Balance | <u>0.00</u> |

| 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) | 9,900.00 | 9,866.26 | 9,866.26 | 9,866.26 | 0.00 | 0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 9,900.00 | 9,866.26 | 9,866.26 | 9,866.26 | 0.00 | 0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 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 | 21.77 | 21.77 | 21.39 | 21.39 | (0.38) | -2% |
| 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) | 21.77 | 21.77 | 21.39 | 21.39 | (0.38) | -2% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 9,921.77 | 9,888.03 | 9,887.65 | 9,887.65 | (0.38) | 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) |
|--|--|--|--|--|-----------------------------|--|
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. 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, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2. 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 | 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. 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 B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 5. County Operations Grant ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 6. 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |

| | | July | August | September | October | November | December | January | February |
|--|-----------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | 35,706,030.00 | 31,904,905.00 | 23,949,400.00 | 21,620,626.00 | 19,131,109.00 | 17,595,740.00 | 23,954,316.00 | 25,764,758.00 |
| B. RECEIPTS | | | | | | | | | |
| LCOFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 2,778,786.00 | 2,778,786.00 | 8,212,855.00 | 5,001,815.00 | 5,001,815.00 | 8,212,854.00 | 5,001,815.00 | 4,771,116.00 |
| Property Taxes | 8020-8079 | 87,596.00 | 399,793.00 | 36,575.00 | (6,142.00) | 412,493.00 | 4,176,367.00 | 1,594,948.00 | 1,312,752.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 178,768.00 | |
| Federal Revenue | 8100-8299 | 23,312.00 | (776,322.00) | 259,144.00 | 46,259.00 | 8,004.00 | 246,983.00 | 606,138.00 | 0.00 |
| Other State Revenue | 8300-8599 | 689,565.00 | (1,316,928.00) | 473,691.00 | 516,086.00 | 462,853.00 | 1,038,793.00 | 1,236,261.00 | 70,814.00 |
| Other Local Revenue | 8600-8799 | 51,800.00 | 160,251.00 | 566,077.00 | 500,938.00 | 1,267,493.00 | 673,424.00 | 1,023,667.00 | 591,105.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | 0.00 | | | | | |
| TOTAL RECEIPTS | | 3,631,059.00 | 1,245,580.00 | 9,648,342.00 | 6,058,856.00 | 7,152,658.00 | 14,348,421.00 | 9,641,597.00 | 6,745,787.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,580,000.00 | 3,952,617.00 | 3,858,813.00 | 3,932,290.00 | 4,020,320.00 | 3,926,814.00 | 3,985,076.00 | 4,064,218.00 |
| Classified Salaries | 2000-2999 | 479,114.00 | 1,060,426.00 | 1,373,355.00 | 1,373,997.00 | 1,387,940.00 | 1,417,925.00 | 1,361,691.00 | 1,280,736.00 |
| Employee Benefits | 3000-3999 | 651,618.00 | 977,997.00 | 1,603,538.00 | 1,620,843.00 | 1,636,072.00 | 1,637,415.00 | 1,536,747.00 | 1,538,884.00 |
| Books and Supplies | 4000-4999 | 77,396.00 | 505,185.00 | 222,347.00 | 278,568.00 | 441,192.00 | 225,932.00 | 239,150.00 | 665,153.00 |
| Services | 5000-5999 | 100,646.00 | 1,324,254.00 | 584,603.00 | 660,016.00 | 618,574.00 | 522,444.00 | 455,004.00 | 869,636.00 |
| Capital Outlay | 6000-6599 | (11.00) | 3,549,596.00 | 4,186,148.00 | 637,697.00 | 50,345.00 | 631,708.00 | 100,022.00 | 130,273.00 |
| Other Outgo | 7000-7499 | 2,303.00 | (10,930.00) | 17,485.00 | 22,641.00 | 3,401.00 | 23,541.00 | 28,678.00 | 22,140.00 |
| Interfund Transfers Out | 7600-7699 | | | | | | | 150,000.00 | |
| All Other Financing Uses | | | | | | | | | |
| TOTAL DISBURSEMENTS | | 4,891,066.00 | 11,359,145.00 | 11,846,289.00 | 8,526,052.00 | 8,155,844.00 | 8,385,779.00 | 7,856,368.00 | 8,571,240.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not in Treasury | 9111-9199 | | | 1,996.00 | | | | | |
| Accounts Receivable | 9200-9299 | (13,635.00) | 3,176,095.00 | 79,484.00 | 1,878.00 | 7,126.00 | 3,654.00 | (82,069.00) | |
| Due From Other Funds | 9310 | | | | | | | | |
| Stores | 9320 | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | |
| SUBTOTAL | | 0.00 | (13,635.00) | 81,480.00 | 1,878.00 | 7,126.00 | 3,654.00 | (82,069.00) | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | 2,527,483.00 | 1,018,035.00 | 112,307.00 | 24,199.00 | 539,309.00 | (392,280.00) | (107,282.00) | |
| Due To Other Funds | 9610 | | | | | | | | |
| Current Loans | 9640 | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | |
| SUBTOTAL | | 2,527,483.00 | 1,018,035.00 | 112,307.00 | 24,199.00 | 539,309.00 | (392,280.00) | (107,282.00) | 0.00 |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | | (30,827.00) | (22,321.00) | (532,183.00) | 395,934.00 | 25,213.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | (3,801,125.00) | (7,955,505.00) | (2,328,774.00) | (2,489,517.00) | (1,535,369.00) | 6,358,576.00 | 1,810,442.00 | (1,825,453.00) |
| F. ENDING CASH (A + E) | | 31,904,905.00 | 23,949,400.00 | 21,620,626.00 | 19,131,109.00 | 17,595,740.00 | 23,954,316.00 | 25,764,758.00 | 23,939,305.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

| Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|---------------|---------------|----------------|----------------|----------------|-------------|-----------------|-----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | |
| A. BEGINNING CASH | 23,839,305.00 | 24,113,838.00 | 25,047,705.00 | 18,636,230.00 | | | | |
| B. RECEIPTS | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | |
| Principal Apportionment | 7,982,156.00 | 4,771,116.00 | 4,771,116.00 | 6,572,332.00 | 0.00 | | 65,856,562.00 | 65,856,563.00 |
| Property Taxes | 54,326.00 | 2,619,344.00 | 83,166.00 | 6,124,837.00 | 0.00 | | 16,896,055.00 | 16,896,055.00 |
| Miscellaneous Funds | | | | (178,788.00) | 0.00 | | 0.00 | 0.00 |
| Federal Revenue | 417,265.00 | 0.00 | 0.00 | 487,803.00 | 1,964,677.90 | | 3,283,263.90 | 3,283,263.90 |
| Other State Revenue | 634,578.00 | 929,612.00 | 0.00 | 672,913.00 | 480,013.00 | | 5,887,251.00 | 5,887,251.00 |
| Other Local Revenue | 731,839.00 | 687,653.00 | 1,376,959.00 | 2,089,882.00 | 0.00 | | 9,720,988.00 | 9,720,986.36 |
| Interfund Transfers In | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | 9,820,164.00 | 9,006,725.00 | 6,231,241.00 | 15,768,999.00 | 2,444,690.90 | 0.00 | 101,644,119.90 | 101,644,119.26 |
| C. DISBURSEMENTS | | | | | | | | |
| Certificated Salaries | 4,064,218.00 | 4,064,218.00 | 4,064,218.00 | 3,660,839.00 | 1,596,974.00 | | 48,770,615.00 | 48,770,612.83 |
| Classified Salaries | 1,280,736.00 | 1,280,736.00 | 1,280,736.00 | 1,595,102.00 | 196,334.00 | | 15,368,828.00 | 15,368,826.05 |
| Employee Benefits | 1,538,884.00 | 1,538,884.00 | 1,538,884.00 | 1,860,253.00 | 828,751.00 | | 18,508,770.00 | 18,508,769.78 |
| Books and Supplies | 967,801.00 | 298,399.00 | 419,057.00 | 913,219.00 | 863,049.00 | | 6,116,448.00 | 6,116,449.49 |
| Services | 597,833.00 | 629,678.00 | 692,915.00 | 1,188,543.00 | 2,271,294.00 | | 10,513,640.00 | 10,513,639.73 |
| Capital Outlay | 230,179.00 | 152,714.00 | 4,561,387.00 | (1,288,083.00) | 969,656.00 | | 13,911,631.00 | 13,911,630.24 |
| Other Outgo | 965,980.00 | 108,229.00 | 85,519.00 | (150,000.00) | 19,009.00 | | 1,816,150.00 | 1,816,150.41 |
| Interfund Transfers Out | | | | | 150,000.00 | | 150,000.00 | 150,000.00 |
| All Other Financing Uses | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | 9,645,631.00 | 8,072,858.00 | 12,642,716.00 | 8,308,027.00 | 6,895,067.00 | 0.00 | 115,156,082.00 | 115,156,078.53 |
| D. BALANCE SHEET ITEMS | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | |
| Cash Not in Treasury | | | | (1,996.00) | | | 0.00 | |
| Accounts Receivable | | | | 0.00 | 1,000,452.00 | | 4,172,985.00 | |
| Due From Other Funds | | | | | | | 0.00 | |
| Stores | | | | | | | 0.00 | |
| Prepaid Expenditures | | | | | | | 0.00 | |
| Other Current Assets | | | | | | | 0.00 | |
| Deferred Outflows of Resources | | | | | | | 0.00 | |
| SUBTOTAL | 0.00 | 0.00 | 0.00 | (1,996.00) | 1,000,452.00 | 0.00 | 4,172,985.00 | |
| Liabilities and Deferred Inflows | | | | | | | | |
| Accounts Payable | | | | 5,343,801.00 | | | 9,065,572.00 | |
| Due To Other Funds | | | | | | | 0.00 | |
| Current Loans | | | | | | | 0.00 | |
| Unearned Revenues | | | | | | | 0.00 | |
| Deferred Inflows of Resources | | | | | | | 0.00 | |
| SUBTOTAL | 0.00 | 0.00 | 0.00 | 5,343,801.00 | 0.00 | 0.00 | 9,065,572.00 | |
| Nonoperating | | | | | | | | |
| Suspense Clearing | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | 0.00 | 0.00 | 0.00 | (5,345,797.00) | 1,000,452.00 | 0.00 | (4,892,587.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | 174,533.00 | 933,867.00 | (6,411,475.00) | 2,115,175.00 | (3,449,924.10) | 0.00 | (18,404,549.10) | (13,511,959.27) |
| F. ENDING CASH (A + E) | 24,113,838.00 | 25,047,705.00 | 18,636,230.00 | 20,751,405.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | 17,301,480.90 | |

| | | July | August | September | October | November | December | January | February |
|--|--|---------------|----------------|----------------|----------------|----------------|---------------|---------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | 20,751,405.00 | 19,395,314.00 | 12,752,785.00 | 14,276,309.00 | 12,087,513.00 | 10,199,219.00 | 16,302,271.00 | 16,172,151.00 |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | 3,974,043.00 | 2,782,566.00 | 8,219,658.00 | 5,008,619.00 | 5,008,619.00 | 8,219,658.00 | 5,008,619.00 | 5,008,619.00 |
| Principal Apportionment | | 5,504.00 | 353,310.00 | 36,575.00 | (27,798.00) | 527,250.00 | 4,059,903.00 | 1,604,060.00 | 1,312,752.00 |
| Property Taxes | | | | | | | | | |
| Miscellaneous Funds | | | | | | | | | |
| Federal Revenue | | 0.00 | 0.00 | 869,302.00 | 0.00 | 0.00 | 869,302.00 | 0.00 | 0.00 |
| Other State Revenue | | 689,565.00 | (1,316,563.00) | 477,336.00 | 497,578.00 | 55,682.00 | 155,122.00 | 625,448.00 | 65,702.00 |
| Other Local Revenue | | 46,861.00 | 123,613.00 | 556,645.00 | 481,245.00 | 1,297,508.00 | 671,887.00 | 749,978.00 | 608,215.00 |
| Interfund Transfers In | | | | | | | | | |
| All Other Financing Sources | | | | | | | | | |
| TOTAL RECEIPTS | | 4,715,973.00 | 1,942,926.00 | 10,159,516.00 | 5,959,644.00 | 6,889,059.00 | 13,975,872.00 | 7,988,105.00 | 6,995,288.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | | 4,178,105.00 | 4,178,105.00 | 4,178,105.00 | 4,178,105.00 | 4,178,105.00 | 4,178,105.00 | 4,178,105.00 | 4,178,105.00 |
| Classified Salaries | | 669,081.00 | 1,338,162.00 | 1,338,162.00 | 1,338,162.00 | 1,338,162.00 | 1,338,162.00 | 1,338,162.00 | 1,338,162.00 |
| Employee Benefits | | 866,741.00 | 1,133,373.00 | 1,823,420.00 | 1,823,420.00 | 1,823,420.00 | 1,823,420.00 | 1,823,420.00 | 1,823,420.00 |
| Books and Supplies | | 48,914.00 | 328,855.00 | 146,878.00 | 187,435.00 | 304,946.00 | 153,710.00 | 163,202.00 | 435,399.00 |
| Services | | 107,463.00 | 1,419,258.00 | 746,581.00 | 831,802.00 | 702,769.00 | 591,370.00 | 539,100.00 | 963,631.00 |
| Capital Outlay | | (9.00) | 456,249.00 | 642,504.00 | 83,252.00 | 30,870.00 | 63,114.00 | 60,749.00 | 67,030.00 |
| Other Outgo | | 2,330.00 | (10,500.00) | 19,030.00 | 24,764.00 | 3,366.00 | 25,765.00 | 31,479.00 | 22,755.00 |
| Interfund Transfers Out | | | | | | | | | |
| All Other Financing Uses | | | | | | | | | |
| TOTAL DISBURSEMENTS | | 5,874,625.00 | 8,843,502.00 | 8,894,660.00 | 8,466,940.00 | 8,381,638.00 | 8,173,646.00 | 8,134,217.00 | 8,828,502.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not in Treasury | | | | | | | | | |
| Accounts Receivable | | 1,722,573.00 | 1,033,544.00 | 344,515.00 | 344,515.00 | 5,883.00 | 3,017.00 | (67,755.00) | |
| Due From Other Funds | | | | | | | | | |
| Stores | | | | | | | | | |
| Prepaid Expenditures | | | | | | | | | |
| Other Current Assets | | | | | | | | | |
| Deferred Outflows of Resources | | | | | | | | | |
| SUBTOTAL | | 0.00 | 1,722,573.00 | 1,033,544.00 | 344,515.00 | 5,883.00 | 3,017.00 | (67,755.00) | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | | | | | | | | | |
| Due To Other Funds | | 1,920,012.00 | 775,497.00 | 85,827.00 | 16,015.00 | 411,598.00 | (297,809.00) | (83,747.00) | |
| Current Loans | | | | | | | | | |
| Unearned Revenues | | | | | | | | | |
| Deferred Inflows of Resources | | | | | | | | | |
| SUBTOTAL | | 0.00 | 1,920,012.00 | 85,827.00 | 16,015.00 | 411,598.00 | (297,809.00) | (83,747.00) | 0.00 |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (197,439.00) | 258,688.00 | 328,500.00 | (405,715.00) | 300,826.00 | 15,992.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | | | | | | | |
| | | | (1,356,091.00) | (6,642,929.00) | (2,178,796.00) | (1,898,294.00) | 6,103,052.00 | (130,120.00) | (1,833,214.00) |
| F. ENDING CASH (A + E) | | 19,395,314.00 | 12,752,785.00 | 14,276,309.00 | 12,097,513.00 | 10,199,219.00 | 16,302,271.00 | 16,172,151.00 | 14,338,937.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

| Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|---------------|---------------|----------------|----------------|----------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | |
| | 14,338,937.00 | 14,548,429.00 | 14,988,935.00 | 12,523,081.00 | | | | |
| B. RECEIPTS | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | |
| Principal Apportionment | 8,219,658.00 | 5,008,619.00 | 5,008,619.00 | 7,028,181.00 | | | 68,495,478.00 | 68,495,478.00 |
| Property Taxes | 54,326.00 | 2,506,575.00 | 83,163.00 | 6,380,432.00 | | | 16,896,052.00 | 16,896,052.00 |
| Miscellaneous Funds | | | | | | | 0.00 | |
| Federal Revenue | 417,265.00 | 0.00 | 0.00 | 0.00 | 1,321,338.00 | | 3,477,207.00 | 3,477,207.00 |
| Other State Revenue | 568,012.00 | 623,950.00 | 0.00 | (324,405.00) | 1,478,773.00 | | 3,596,200.00 | 3,596,200.00 |
| Other Local Revenue | 759,420.00 | 702,194.00 | 1,451,339.00 | 2,531,633.00 | | | 9,980,538.00 | 9,980,538.00 |
| Interfund Transfers In | | | | | | | 0.00 | |
| All Other Financing Sources | | | | | | | 0.00 | |
| TOTAL RECEIPTS | 10,018,681.00 | 8,841,338.00 | 6,543,121.00 | 15,615,841.00 | 2,800,111.00 | 0.00 | 102,445,475.00 | 102,445,475.00 |
| C. DISBURSEMENTS | | | | | | | | |
| Certificated Salaries | 4,178,105.00 | 4,178,105.00 | 4,178,105.00 | 3,878,105.00 | 300,000.00 | | 50,137,260.00 | 50,137,260.00 |
| Classified Salaries | 1,338,162.00 | 1,338,162.00 | 1,338,162.00 | 1,188,162.00 | 150,000.00 | | 15,388,863.00 | 15,388,863.00 |
| Employee Benefits | 1,823,420.00 | 1,823,420.00 | 1,823,420.00 | 1,665,655.00 | 422,397.00 | | 20,500,946.00 | 20,500,946.00 |
| Books and Supplies | 640,497.00 | 198,726.00 | 279,971.00 | 999,970.00 | 155,004.00 | | 4,043,507.00 | 4,043,507.00 |
| Services | 675,261.00 | 701,915.00 | 775,847.00 | 1,096,600.00 | 2,583,827.00 | | 11,735,423.00 | 11,735,423.00 |
| Capital Outlay | 79,542.00 | 49,671.00 | 525,321.00 | (39,774.00) | 300,270.00 | | 2,318,789.00 | 2,318,790.00 |
| Other Outgo | 1,074,202.00 | 110,833.00 | 88,149.00 | 518,799.00 | 7,659.00 | | 1,918,631.00 | 1,918,631.00 |
| Interfund Transfers Out | | | | | | | 0.00 | |
| All Other Financing Uses | | | | | | | 0.00 | |
| TOTAL DISBURSEMENTS | 9,809,189.00 | 8,400,832.00 | 9,008,975.00 | 9,307,517.00 | 3,919,157.00 | 0.00 | 106,043,420.00 | 106,043,420.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | |
| Cash Not In Treasury | | | | | | | 0.00 | |
| Accounts Receivable | | | | | 58,855.00 | | 3,445,147.00 | |
| Due From Other Funds | | | | | | | 0.00 | |
| Stores | | | | | | | 0.00 | |
| Prepaid Expenditures | | | | | | | 0.00 | |
| Other Current Assets | | | | | | | 0.00 | |
| Deferred Outflows of Resources | | | | | | | 0.00 | |
| SUBTOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 58,855.00 | 0.00 | 3,445,147.00 | |
| Liabilities and Deferred Inflows | | | | | | | | |
| Accounts Payable | | | | 4,067,677.00 | | | 6,895,070.00 | |
| Due To Other Funds | | | | | | | 0.00 | |
| Current Loans | | | | | | | 0.00 | |
| Unearned Revenues | | | | | | | 0.00 | |
| Deferred Inflows of Resources | | | | | | | 0.00 | |
| SUBTOTAL | 0.00 | 0.00 | 0.00 | 4,067,677.00 | 0.00 | 0.00 | 6,895,070.00 | |
| Nonoperating | | | | | | | | |
| Suspense Clearing | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | | | (4,067,677.00) | 58,855.00 | | (3,449,923.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | 209,492.00 | 440,506.00 | (2,465,854.00) | 2,240,647.00 | (1,060,191.00) | 0.00 | (7,047,868.00) | (3,597,945.00) |
| F. ENDING CASH (A + E) | 14,548,429.00 | 14,988,935.00 | 12,523,081.00 | 14,763,728.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | |
| | | | | | | | 13,703,537.00 | |

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,872,812.79
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 78,748,927.87

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.92%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

| | |
|--|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 4,066,416.24 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 2,100,937.96 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 66,000.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 3,469.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 412,039.87 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 284.28 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 6,649,147.35 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 348,699.49 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 6,997,846.84 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 59,884,994.07 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 11,184,163.85 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 7,873,427.50 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 1,404,068.41 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 128,561.35 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 849,330.40 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 46,856.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 7,962,754.14 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 5,493.72 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 2,459,706.00 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 2,363,747.70 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 94,163,103.14 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

7.06%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

7.43%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| | |
|---|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>6,649,147.35</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>253,304.12</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.96%) times Part III, Line B18); zero if negative | <u>348,699.49</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.96%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.98%) times Part III, Line B18); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>348,699.49</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| <p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p> | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>348,699.49</u> |

Approved indirect cost rate: 6.96%
Highest rate used in any program: 6.98%

Note: In one or more resources, the rate used is greater than the approved rate.

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 856,446.22 | 59,608.15 | 6.96% |
| 01 | 3310 | 1,412,970.00 | 98,342.00 | 6.96% |
| 01 | 3315 | 34,261.00 | 2,384.00 | 6.96% |
| 01 | 3320 | 47,403.00 | 3,002.00 | 6.33% |
| 01 | 3327 | 54,020.00 | 3,620.00 | 6.70% |
| 01 | 3345 | 347.00 | 24.00 | 6.92% |
| 01 | 3386 | 50,923.32 | 3,544.26 | 6.96% |
| 01 | 3550 | 45,437.00 | 2,271.00 | 5.00% |
| 01 | 4035 | 202,932.00 | 14,124.00 | 6.96% |
| 01 | 4201 | 14,831.77 | 842.12 | 5.68% |
| 01 | 4203 | 65,228.30 | 1,304.29 | 2.00% |
| 01 | 5640 | 185,811.72 | 12,932.19 | 6.96% |
| 01 | 6264 | 266,848.88 | 18,212.00 | 6.82% |
| 01 | 6500 | 13,765,004.57 | 960,923.00 | 6.98% |
| 01 | 6512 | 668,547.45 | 46,531.39 | 6.96% |
| 01 | 6520 | 132,411.00 | 9,215.00 | 6.96% |
| 01 | 7338 | 162,917.00 | 11,339.00 | 6.96% |
| 13 | 5310 | 2,363,747.70 | 25,000.00 | 1.06% |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 82,752,618.00 | 0.84% | 83,449,582.00 | 3.51% | 86,374,706.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 3,952,427.00 | -41.59% | 2,308,613.00 | -20.45% | 1,836,389.00 |
| 4. Other Local Revenues | 8600-8799 | 1,088,623.54 | -52.69% | 515,000.00 | 0.00% | 515,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (9,450,602.32) | 2.11% | (9,650,000.00) | 1.04% | (9,750,000.00) |
| 6. Total (Sum lines A1 thru A5c) | | 78,343,066.22 | -2.20% | 76,623,195.00 | 3.07% | 78,976,095.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 40,427,515.05 | | 41,101,034.05 |
| b. Step & Column Adjustment | | | | 520,946.02 | | 471,169.86 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 152,572.98 | | 60,458.09 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 40,427,515.05 | 1.67% | 41,101,034.05 | 1.29% | 41,632,662.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 11,677,734.37 | | 12,012,858.00 |
| b. Step & Column Adjustment | | | | 133,726.61 | | 83,181.72 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 201,397.02 | | 1,276.28 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 11,677,734.37 | 2.87% | 12,012,858.00 | 0.70% | 12,097,316.00 |
| 3. Employee Benefits | 3000-3999 | 14,898,697.90 | 9.86% | 16,367,443.00 | 7.38% | 17,576,114.00 |
| 4. Books and Supplies | 4000-4999 | 4,040,945.18 | -38.01% | 2,504,804.00 | 2.62% | 2,570,430.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,914,384.27 | -11.65% | 5,225,274.00 | 1.44% | 5,300,367.00 |
| 6. Capital Outlay | 6000-6999 | 2,045,809.72 | -63.95% | 737,600.00 | 0.00% | 737,600.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,220,017.41 | 30.16% | 1,587,936.00 | 1.78% | 1,616,222.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,444,393.40) | 0.00% | (1,444,393.00) | -1.26% | (1,426,136.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 150,000.00 | -100.00% | | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 78,930,710.50 | -1.06% | 78,092,556.05 | 2.58% | 80,104,575.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (587,644.28) | | (1,469,361.05) | | (1,128,480.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 17,734,054.05 | | 17,146,409.77 | | 15,677,048.72 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 17,146,409.77 | | 15,677,048.72 | | 14,548,568.72 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 135,635.00 | | 135,635.00 | | 135,635.00 |
| 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 | 5,153,243.00 | | 696,964.00 | | 2,925,124.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,450,182.00 | | 3,083,411.00 | | 3,135,224.00 |
| 2. Unassigned/Unappropriated | 9790 | 8,407,349.77 | | 11,761,038.72 | | 8,352,585.72 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 17,146,409.77 | | 15,677,048.72 | | 14,548,568.72 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 3,450,182.00 | | 3,083,411.00 | | 3,135,224.00 |
| c. Unassigned/Unappropriated | 9790 | 8,407,349.77 | | 11,761,038.72 | | 8,352,585.72 |
| (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) | | | | | | |
| | | 11,857,531.77 | | 14,844,449.72 | | 11,487,809.72 |
| 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. | | | | | | |
| For 2017-2018: Certificated in 2017-2018 has an additional 3.0 FTE for spring kindergarten and reduction of 2.0 FTE for staffing reduction due to decrease in enrollment. Classified: Other adjustments are for vacancies in 2016-2017 being rebudgeted in 2017-2018. For 2018-2019: Certificated in 2018-2019 increase of FTE from Loss of Educator Effectiveness grant so moved from restricted to unrestricted. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 3,283,263.90 | -11.14% | 2,917,411.00 | 0.00% | 2,917,411.00 |
| 3. Other State Revenues | 8300-8599 | 1,934,824.00 | -8.56% | 1,769,162.00 | 0.81% | 1,783,423.00 |
| 4. Other Local Revenues | 8600-8799 | 8,632,362.82 | 1.48% | 8,759,826.00 | 2.41% | 8,971,330.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 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 | 9,450,602.32 | 2.11% | 9,650,000.00 | 1.04% | 9,750,000.00 |
| 6. Total (Sum lines A1 thru A5c) | | 23,301,053.04 | -0.88% | 23,096,399.00 | 1.41% | 23,422,164.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 8,343,097.78 | | 8,769,562.10 |
| b. Step & Column Adjustment | | | | 155,672.95 | | 31,119.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 270,791.37 | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 8,343,097.78 | 5.11% | 8,769,562.10 | 0.35% | 8,800,681.10 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,691,091.68 | | 3,727,627.96 |
| b. Step & Column Adjustment | | | | 36,536.28 | | 52,172.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 0.00 | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,691,091.68 | 0.99% | 3,727,627.96 | 1.40% | 3,779,799.96 |
| 3. Employee Benefits | 3000-3999 | 3,610,071.88 | 12.22% | 4,051,155.00 | 6.66% | 4,320,974.00 |
| 4. Books and Supplies | 4000-4999 | 2,075,504.31 | -80.94% | 395,667.00 | 10.01% | 435,289.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,599,255.46 | -6.18% | 4,315,157.00 | -6.12% | 4,050,864.00 |
| 6. Capital Outlay | 6000-6999 | 11,865,820.52 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 792,308.00 | 0.00% | 792,308.00 | 0.00% | 792,308.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 1,248,218.40 | -0.91% | 1,236,880.00 | -1.48% | 1,218,623.00 |
| 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) | | 36,225,368.03 | -35.71% | 23,288,357.06 | 0.47% | 23,398,539.06 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (12,924,314.99) | | (191,958.06) | | 23,624.94 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 13,231,717.39 | | 307,402.40 | | 115,444.34 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 307,402.40 | | 115,444.34 | | 139,069.28 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 307,402.40 | | 115,444.34 | | 139,069.28 |
| 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) | | 307,402.40 | | 115,444.34 | | 139,069.28 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| In 2017-2018 Certificated: vacancies were rebudgeted to support students using specialized services. Classified - vacancies were rebudgeted. Additional 5.5 FTE added to staffing for Special Ed Instructional Aide II in 2017-2018. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 82,752,618.00 | 0.84% | 83,449,582.00 | 3.51% | 86,374,706.00 |
| 2. Federal Revenues | 8100-8299 | 3,283,263.90 | -11.14% | 2,917,411.00 | 0.00% | 2,917,411.00 |
| 3. Other State Revenues | 8300-8599 | 5,887,251.00 | -30.74% | 4,077,775.00 | -11.23% | 3,619,812.00 |
| 4. Other Local Revenues | 8600-8799 | 9,720,986.36 | -4.59% | 9,274,826.00 | 2.28% | 9,486,330.00 |
| 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) | | 101,644,119.26 | -1.89% | 99,719,594.00 | 2.69% | 102,398,259.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 48,770,612.83 | | 49,870,596.15 |
| b. Step & Column Adjustment | | | | 676,618.97 | | 502,288.86 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 423,364.35 | | 60,458.09 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 48,770,612.83 | 2.26% | 49,870,596.15 | 1.13% | 50,433,343.10 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 15,368,826.05 | | 15,740,485.96 |
| b. Step & Column Adjustment | | | | 170,262.89 | | 135,353.72 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 201,397.02 | | 1,276.28 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 15,368,826.05 | 2.42% | 15,740,485.96 | 0.87% | 15,877,115.96 |
| 3. Employee Benefits | 3000-3999 | 18,508,769.78 | 10.32% | 20,418,598.00 | 7.24% | 21,897,088.00 |
| 4. Books and Supplies | 4000-4999 | 6,116,449.49 | -52.58% | 2,900,471.00 | 3.63% | 3,005,719.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 10,513,639.73 | -9.26% | 9,540,431.00 | -1.98% | 9,351,231.00 |
| 6. Capital Outlay | 6000-6999 | 13,911,630.24 | -94.70% | 737,600.00 | 0.00% | 737,600.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,012,325.41 | 18.28% | 2,380,244.00 | 1.19% | 2,408,530.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (196,175.00) | 5.78% | (207,513.00) | 0.00% | (207,513.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 150,000.00 | -100.00% | 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 | | |
| 11. Total (Sum lines B1 thru B10) | | 115,156,078.53 | -11.96% | 101,380,913.11 | 2.09% | 103,503,114.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (13,511,959.27) | | (1,661,319.11) | | (1,104,855.06) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 30,965,771.44 | | 17,453,812.17 | | 15,792,493.06 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 17,453,812.17 | | 15,792,493.06 | | 14,687,638.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 135,635.00 | | 135,635.00 | | 135,635.00 |
| b. Restricted | 9740 | 307,402.40 | | 115,444.34 | | 139,069.28 |
| 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 | 5,153,243.00 | | 696,964.00 | | 2,925,124.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,450,182.00 | | 3,083,411.00 | | 3,135,224.00 |
| 2. Unassigned/Unappropriated | 9790 | 8,407,349.77 | | 11,761,038.72 | | 8,352,585.72 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 17,453,812.17 | | 15,792,493.06 | | 14,687,638.00 |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2016-17 Expenditures |
|---|---|---------------------------------|---|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 115,156,078.53 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 3,390,687.81 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 128,561.35 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 13,911,630.24 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 1,052,013.46 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 15,000.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 150,000.00 |
| 6. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 500.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 15,257,705.05 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 96,507,685.67 |

| Section II - Expenditures Per ADA | | 2016-17 Annual ADA/ Exps. Per ADA |
|--|---------------|--|
| A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)* | | 9,887.65 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 9,760.43 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 88,730,241.51 | 8,977.19 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 88,730,241.51 | 8,977.19 |
| B. Required effort (Line A.2 times 90%) | 79,857,217.36 | 8,079.47 |
| C. Current year expenditures (Line I.E and Line II.B) | 96,507,685.67 | 9,760.43 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
|--|---------------------------|-----------------------------|
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

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 | 9,866.26 | | |
| | Charter School | | 0.00 | |
| | Total ADA | 9,866.26 | 9,866.26 | 0.0% |
| 1st Subsequent Year (2017-18) | District Regular | 9,821.14 | | |
| | Charter School | | 9,816.62 | |
| | Total ADA | 9,821.14 | 9,816.62 | 0.0% |
| 2nd Subsequent Year (2018-19) | District Regular | 9,821.14 | | |
| | Charter School | | 9,816.62 | |
| | Total ADA | 9,821.14 | 9,816.62 | 0.0% |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|------------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2016-17) | | | | |
| District Regular | 10,202 | 10,245 | | |
| Charter School | | | | |
| Total Enrollment | 10,202 | 10,245 | 0.4% | Met |
| 1st Subsequent Year (2017-18) | | | | |
| District Regular | 10,202 | 10,245 | | |
| Charter School | | | | |
| Total Enrollment | 10,202 | 10,245 | 0.4% | Met |
| 2nd Subsequent Year (2018-19) | | | | |
| District Regular | 10,202 | 10,245 | | |
| Charter School | | | | |
| Total Enrollment | 10,202 | 10,245 | 0.4% | 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%).

A. 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) | 9,644 | 9,968 | 96.7% |
| Second Prior Year (2014-15) | | | |
| District Regular | 9,803 | 10,146 | |
| Charter School | | | |
| Total ADA/Enrollment | 9,803 | 10,146 | 96.6% |
| First Prior Year (2015-16) | | | |
| District Regular | | 10,268 | |
| Charter School | 9,863 | 0 | |
| Total ADA/Enrollment | 9,863 | 10,268 | 96.1% |
| | | Historical Average Ratio: | 96.5% |
| | | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | 97.0% |

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

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

| Fiscal Year | Estimated P-2 ADA (Form A1, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|------------|
| Current Year (2016-17) | | | | |
| District Regular | 9,866 | 10,245 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 9,866 | 10,245 | 96.3% | Met |
| 1st Subsequent Year (2017-18) | | | | |
| District Regular | 9,823 | 10,245 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 9,823 | 10,245 | 95.9% | Met |
| 2nd Subsequent Year (2018-19) | | | | |
| District Regular | 9,823 | 10,245 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 9,823 | 10,245 | 95.9% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|---|----------------|---------|
| | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | | |
| | Current Year (2016-17) | 82,649,717.00 | | |
| 1st Subsequent Year (2017-18) | 85,391,531.00 | 83,449,582.00 | -2.3% | Not Met |
| 2nd Subsequent Year (2018-19) | 86,636,557.00 | 86,374,706.00 | -0.3% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD 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)

At 1st Interim 17-18 ADA was projected at 9842.54. Bonita Unified is a declining enrollment district with projected ADA of 9838.01 at 2nd Interim.

5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2013-14) | 54,326,174.54 | 63,303,445.46 | 85.8% |
| Second Prior Year (2014-15) | 58,742,803.55 | 70,013,051.13 | 83.9% |
| First Prior Year (2015-16) | 62,554,479.13 | 74,362,258.61 | 84.1% |
| | Historical Average Ratio: | | 84.6% |

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 81.6% to 87.6% | 81.6% to 87.6% | 81.6% to 87.6% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|---------|
| | Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2016-17) | 67,003,947.32 | 78,780,710.50 | 85.1% | Met |
| 1st Subsequent Year (2017-18) | 69,481,335.05 | 78,092,556.05 | 89.0% | Not Met |
| 2nd Subsequent Year (2018-19) | 71,306,092.00 | 80,104,575.00 | 89.0% | Not Met |

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

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

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

Explanation:
(required if NOT met)

5.5 FTE added for Special Education Instructional Aides II

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) | 3,542,835.90 | 3,283,263.90 | -7.3% | Yes |
| 1st Subsequent Year (2017-18) | 3,477,206.00 | 2,917,411.00 | -16.1% | Yes |
| 2nd Subsequent Year (2018-19) | 3,477,206.00 | 2,917,411.00 | -16.1% | Yes |

Explanation:
(required if Yes)

In 2017-2018 there is no longer revenues being received from teh Workability II Grant.

| | | | | |
|--|--------------|--------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2016-17) | 5,880,014.00 | 5,887,251.00 | 0.1% | No |
| 1st Subsequent Year (2017-18) | 3,596,199.00 | 4,077,775.00 | 13.4% | Yes |
| 2nd Subsequent Year (2018-19) | 3,610,481.00 | 3,619,812.00 | 0.3% | No |

Explanation:
(required if Yes)

In 2017-2018 there is no longer Revenues received from College Readiness Grant. Additionally, the mandated cost reimbursement are being reduced in 2017-2018.

| | | | | |
|--|---------------|--------------|-------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2016-17) | 9,880,087.09 | 9,720,986.36 | -1.6% | No |
| 1st Subsequent Year (2017-18) | 9,980,539.00 | 9,222,357.00 | -7.6% | Yes |
| 2nd Subsequent Year (2018-19) | 10,201,975.00 | 9,433,861.00 | -7.5% | Yes |

Explanation:
(required if Yes)

Donations are not budgeted in outyears.

| | | | | |
|---|--------------|--------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2016-17) | 7,781,332.11 | 6,116,449.49 | -21.4% | Yes |
| 1st Subsequent Year (2017-18) | 4,043,505.00 | 2,900,471.00 | -28.3% | Yes |
| 2nd Subsequent Year (2018-19) | 4,149,445.00 | 3,005,719.00 | -27.6% | Yes |

Explanation:
(required if Yes)

At 1st Interim the carryovers from the 2016-2017 year are rebudgeted into the 2016-2017 budget.

| | | | | |
|--|---------------|---------------|--------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2016-17) | 11,370,798.72 | 10,513,639.73 | -7.5% | Yes |
| 1st Subsequent Year (2017-18) | 11,735,422.00 | 9,540,431.00 | -18.7% | Yes |
| 2nd Subsequent Year (2018-19) | 12,043,269.00 | 9,351,231.00 | -22.4% | Yes |

Explanation:
(required if Yes)

Reduction in Outside Services in outyears

3. 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) | 19,302,936.99 | 18,891,501.26 | -2.1% | Met |
| 1st Subsequent Year (2017-18) | 17,053,944.00 | 16,217,543.00 | -4.9% | Met |
| 2nd Subsequent Year (2018-19) | 17,289,662.00 | 15,971,084.00 | -7.6% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2016-17) | 19,152,130.83 | 16,630,089.22 | -13.2% | Not Met |
| 1st Subsequent Year (2017-18) | 15,778,927.00 | 12,440,902.00 | -21.2% | Not Met |
| 2nd Subsequent Year (2018-19) | 16,192,714.00 | 12,356,950.00 | -23.7% | Not Met |

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue 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:
Federal Revenue
(linked from 6A
if NOT met)

In 2017-2018 there is no longer revenues being received from teh Workability II Grant.

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

.In 2017-2018 there is no longer Revenues received from College Readiness Grant. Additionally, the mandated cost reimbursement are being reduced in 2017-2018.

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

Donations are not budgeted in outyears.

- 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)

At 1st Interim the carryovers from the 2016-2017 year are rebudgeted into the 2016-2017 budget.

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

Reduction in Outside Services in outyears

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 the 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 | 3,037,391.67 | 0.00 | Not Met |
| 2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | | |

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)

Resource 8150 is not being used. Instead RMA is budgeted under goal 00021. In this goal, \$3,434,806.77 is budgeted which is higher than the minimum required contribution.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 10.3% | 14.6% | 11.0% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 3.4% | 4.9% | 3.7% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|--------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2016-17) | (587,644.28) | 78,930,710.50 | 0.7% | Met |
| 1st Subsequent Year (2017-18) | (1,521,830.05) | 78,092,556.05 | 1.9% | Met |
| 2nd Subsequent Year (2018-19) | (1,180,949.00) | 80,104,575.00 | 1.5% | Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending in the out years is attributable to the rising costs of STRS and PERS. Ending fund balance is being used to support these costs. Once the correct LCFF amount is known in 2018-2019, then the budget will be reviewed to determine if other expense accounts need to be adjusted to absorb the pension costs.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals | | Status |
|-------------------------------|--|----------------------|--------|
| | (Form 011, Line F2) | (Form MYPI, Line D2) | |
| Current Year (2016-17) | | 17,453,812.17 | Met |
| 1st Subsequent Year (2017-18) | | 15,740,024.06 | Met |
| 2nd Subsequent Year (2018-19) | | 14,582,700.00 | Met |

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

| Fiscal Year | Ending Cash Balance General Fund | | Status |
|------------------------|-------------------------------------|---------------|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2016-17) | | 20,751,405.00 | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Form AI, Line A4): | 9,866 | 9,817 | 9,817 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 115,156,078.53 | 101,380,913.11 | 103,503,114.06 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 115,156,078.53 | 101,380,913.11 | 103,503,114.06 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 3,454,682.36 | 3,041,427.39 | 3,105,093.42 |
| 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) | 3,454,682.36 | 3,041,427.39 | 3,105,093.42 |

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) | 3,450,182.00 | 3,083,411.00 | 3,152,856.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 8,407,349.77 | 11,708,569.72 | 8,230,015.72 |
| 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) | 11,857,531.77 | 14,791,980.72 | 11,382,871.72 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 10.30% | 14.59% | 11.00% |
| District's Reserve Standard (Section 10B, Line 7): | 3,454,682.36 | 3,041,427.39 | 3,105,093.42 |
| 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) | (9,164,716.76) | (9,450,602.32) | 3.1% | 285,885.56 | Met |
| 1st Subsequent Year (2017-18) | (9,025,314.00) | (9,488,346.00) | 5.1% | 463,032.00 | Not Met |
| 2nd Subsequent Year (2018-19) | (9,918,366.00) | (10,442,816.00) | 5.3% | 524,450.00 | Not Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2016-17) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2017-18) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2018-19) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2016-17) | 0.00 | 150,000.00 | New | 150,000.00 | Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Additional staffing is needed to support students receiving specialized services

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)

Additional staffing is needed to support students receiving specialized services.

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

Explanation:
(required if NOT met)

Additional costs for STRS and PERS increases in 2018-2019.

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

Project Information:
(required if YES)

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

JATA ENTRY: Enter an explanation if Yes.

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

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

The payments will be funded by LCFF revenues.

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

2. OPEB Liabilities

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|----------------|
| a. OPEB actuarial accrued liability (AAL) | 10,805,323.00 | 10,805,323.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 10,805,323.00 | 10,805,323.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial | Actuarial |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Apr 15, 2016 | Apr 15, 2016 |

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) | 1,266,411.00 | 1,266,411.00 |
| 1st Subsequent Year (2017-18) | 1,266,411.00 | 1,266,411.00 |
| 2nd Subsequent Year (2018-19) | 1,266,411.00 | 1,266,411.00 |
| 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) | 13,850.00 | 26,468.00 |
| 1st Subsequent Year (2017-18) | 230,000.00 | 230,000.00 |
| 2nd Subsequent Year (2018-19) | 230,000.00 | 230,000.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2016-17) | 230,000.00 | 230,000.00 |
| 1st Subsequent Year (2017-18) | 230,000.00 | 230,000.00 |
| 2nd Subsequent Year (2018-19) | 230,000.00 | 230,000.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2016-17) | 160 | 160 |
| 1st Subsequent Year (2017-18) | 160 | 160 |
| 2nd Subsequent Year (2018-19) | 160 | 160 |

4. Comments:

37B. Identification of the District's Unfunded Liability for Self-insurance Programs

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|----|---|----------------|
| a. | 0.00 | 0.00 |
| b. | 0.00 | 0.00 |

3. Self-Insurance Contributions

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

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|----------------------------------|---|----------------|
| a. Current Year (2016-17) | 2,043,436.00 | 2,043,436.00 |
| a. 1st Subsequent Year (2017-18) | 2,070,151.00 | 2,070,151.00 |
| a. 2nd Subsequent Year (2018-19) | 2,038,212.00 | 2,038,212.00 |
| b. Current Year (2016-17) | 2,043,436.00 | 2,043,436.00 |
| b. 1st Subsequent Year (2017-18) | 2,070,151.00 | 2,070,151.00 |
| b. 2nd Subsequent Year (2018-19) | 2,038,212.00 | 2,038,212.00 |

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?

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 | 469.3 | 482.0 | 481.0 | 481.0 |

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

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

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)? | <input type="text"/> | <input type="text"/> | <input type="text"/> |

One Year Agreement

| | | | |
|---|----------------------|----------------------|----------------------|
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year or | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Multiyear Agreement

| | | | |
|---|----------------------|----------------------|----------------------|
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

| | | |
|--|--|--|
| | | |
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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
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 | 361.7 | 364.6 | 364.6 | 364.7 |

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

Negotiations Settled Since First Interim Projections

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

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

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

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)? | <input type="text"/> | <input type="text"/> | <input type="text"/> |

One Year Agreement

| | | | |
|---|----------------------|----------------------|----------------------|
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year or | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Multiyear Agreement

| | | | |
|---|----------------------|----------------------|----------------------|
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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 | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2015-16) | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 74.0 | 74.6 | 74.6 | 74.6 |

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | | | |

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

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

Management/Supervisor/Confidential Step and Column Adjustments

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | | | |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step and column over prior year | | | |

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

| | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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)

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

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

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

- 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?

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

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

- 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.)

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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Second Interim
2016-17 Original Budget
Technical Review Checks

Bonita Unified

Los Angeles County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue

Limit Transfers-Prior Years).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.

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Second Interim
2016-17 Board Approved Operating Budget
Technical Review Checks

Bonita Unified

Los Angeles County

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

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IMPORT CHECKS

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- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue

Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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Second Interim
2016-17 Projected Totals
Technical Review Checks

Bonita Unified

Los Angeles County

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

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- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue

Limit Transfers-Prior Years) . PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

| <u>FUND</u> | <u>RESOURCE</u> | <u>FUNCTION</u> | <u>VALUE</u> |
|-------------|-----------------|-----------------|--------------|
| 01 | 0000 | 8100 | -60,556.06 |

Explanation:Reclassify unspent funds between functions

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

CHK-DEPENDENCY - (F) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.) EXCEPTION

| <u>FORM</u> | <u>DEPENDENT ON FORM/GL</u> |
|-------------|-----------------------------|
| CI | 01CSI |

Checks Completed.

SACS2016ALL Financial Reporting Software - 2016.2.0
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19-64329-0000000

Second Interim
2016-17 Actuals to Date
Technical Review Checks

Bonita Unified

Los Angeles County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
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SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

