



**WASHINGTON UNIFIED
SCHOOL DISTRICT**

FIRST INTERIM REPORT

**FISCAL YEAR
2016-2017**

WASHINGTON UNIFIED SCHOOL DISTRICT

FIRST INTERIM REPORT 2016-2017

FINANCIAL STATEMENT NOTES

REPORTING FORMAT

The California Education Code (Ed Code) requires school district governing boards to approve and certify four financial reports each year. Three of these reports: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Unaudited Actuals (covering July 1 through June 30) must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education. The fourth report is the audited financial statements prepared by an independent audit firm in accordance with Generally Accepted Accounting Principles (GAAP). Based on the information presented, the Board must make one of three certifications:

- Positive Certification: This means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- Qualified Certification: This means the District may not be able to meet its obligations for the current year and subsequent two years.
- Negative Certification: This means the District is in danger of not meeting its obligations for the current year and subsequent two years.

The format for the First Interim Report meets the Ed Code requirements. The report includes documents for each “fund” of the district showing revenues and expenditures. The first pages of the fund documents identify revenues and expenditures at a summary level of information followed by additional documents that disclose the details behind the revenues and expenditures. The First Interim Report also meets the criteria for a Positive Certification.

CHANGES IN THE STATE BUDGET SINCE ADOPTION

The adopted 2016-17 budget contained funding highlighted as follows:

- LCFF funding increase at \$2.942 billion with the gap funding percentage at 54.18%.
- Mandate reimbursement allocates \$1.28 billion (\$214 per ADA) in unrestricted funds to offset the mandate backlog.
- College Readiness Block Grant: Allocates \$200 million in one-time Prop. 98 funds to support access and successful transition to higher education for high school students.
- State Preschool: Increase access for an additional 2,959 children effective March 1, 2017.

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13. This is simple in concept and extremely complex in application.

For the Washington Unified School District, several of the variables in the formula, although calculated, do not apply. For example, the LCFF has an Economic Recovery Target, a Hold Harmless calculation, and a Necessary Small School calculation that do not apply. However, several aspects of the formula have a significant impact on determining the District's funding level. The most significant of these are noted in the paragraphs below.

The LCFF Calculator is designed to calculate LCFF revenue projections for 2016-17, 2017-18 and 2018-19. It provides input fields to incorporate year-to-year changes in COLA, ADA, property taxes, unduplicated counts and gap funding. The calculator also incorporates the minimum state aid calculations of the LCFF.

Full implementation of the LCFF is anticipated to be complete by 2020-21. While the economy has improved quickly over the last several years, both the Governor and the Department of Finance continue to remind educational entities that an economic downturn is inevitable and would negatively affect school funding.

Grade Span Adjustment (GSA): The base grant for the TK-3 grade span increases by 10.4% for maintaining class size ratios at 24:1, or a locally bargained alternative ratio, at full implementation of the LCFF. To receive these funds districts must maintain enrollment at all school sites at an average of no more than 24 students per class at full implementation of LCFF. The current locally bargained ratios are 23:1 (TK, K, 1st, and 2nd) 24:1 (3rd).

Districts that fail to meet the above requirements at each school site will lose 100% of this additional funding in that fiscal year. If a district's LCFF gap funding is negative or zero, the district must maintain the same class enrollment for each school site in the 2014-15 year, unless there is a collectively bargained alternative ratio.

Cost of Living Adjustment (COLA): The difference between a district's starting point, its LCFF target (gap) and the state's LCFF gap percentage funding are the drivers of funding for all districts until full implementation. Under the LCFF, the COLA is applied to the entitlement targets. The FCMAT LCFF Calculator will yield specific projected dollars and percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds their LCFF target amount (hold harmless / minimum state aid) will not receive an increase attributed to the COLA percentage. Annual COLAs are applied to LCFF target amounts. Once the LCFF is fully funded, the base LCFF amounts will receive annual COLA increases. The DOF published the 2016-17 COLA as 0.00%, 2016-17 as 1.11% (estimated), and 2017-18 as 2.42% (estimated).

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the District’s unduplicated count of pupils who are eligible for free and reduced price meals, homeless, or who are classified as English Learners, or as Foster Youth.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in TK-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage.

If the District’s unduplicated pupil count percentage exceeds 55% then the District will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the TK-3 and 9-12 grade span adjustments. For the Washington Unified School District, its 68.87% unduplicated percentage would generate a concentration grant for 13.87% of its ADA.

The application of the variables that impact the District’s LCFF target are shown below in Chart #1 – LCFF Target Calculation. The LCFF Target for fiscal 2016-2017 is \$70,214,855.

Note: The District has growth in enrollment of 108 students. For ADA purposes, an assumption of 50% growth will remain at a 95% ratio. This calculation results in a cumulative ADA of 7,326.27 which is included in the First Interim report.

CALCULATE LCFF TARGET						
					COLA	0.000%
Unduplicated as % of Enrollment		3 yr average		68.87%	68.87%	2016-17
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,331.32	7,083	737	1,077	542	22,006,364
Grades 4-6	1,745.77	7,189		990	499	15,149,391
Grades 7-8	1,108.17	7,403		1,020	513	9,902,704
Grades 9-12	2,141.01	8,578	223	1,212	610	22,745,232
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	7,326.27	55,632,448	2,195,628	7,965,239	4,010,376	69,803,691
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						411,164
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						70,214,855

Chart #1 – LCFF Target Calculation

For fiscal 2016-2017, the LCFF Entitlement is estimated to be \$66,998,730 as shown below in Chart #2 – LCFF Entitlement Calculation. This is an estimated increase of \$4,226,111 (6.73%) over the fiscal 2015-2016 funding level.

CALCULATE LCFF PHASE-IN ENTITLEMENT				
				2016-17
LOCAL CONTROL FUNDING FORMULA TARGET				70,214,855
LOCAL CONTROL FUNDING FORMULA FLOOR				63,195,814
Applied Funding Formula: Floor or Target				FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)				7,019,041
Current Year Gap Funding			54.18%	3,802,916
ECONOMIC RECOVERY PAYMENT				-
LCFF Entitlement before Minimum State Aid provision				66,998,730
CALCULATE STATE AID				
Transition Entitlement				66,998,730
Local Revenue (including RDA)				(14,810,777)
Gross State Aid				52,187,953
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				66,998,730
CHANGE OVER PRIOR YEAR		6.73%	4,226,112	
LCFF Entitlement PER ADA				9,145
PER ADA CHANGE OVER PRIOR YEAR		5.93%	512	
LCFF SOURCES INCLUDING EXCESS TAXES				
			Increase	2016-17
State Aid		6.47%	3,170,225	52,187,953
Property Taxes net of in-lieu		7.68%	1,055,886	14,810,777
Charter in-Lieu Taxes		0.00%		
LCFF pre COE, Choice, Supp		6.73%	4,226,111	66,998,730

Chart #2 – LCFF Entitlement Calculation

FEDERAL FUNDING

In regards to funds received from the Federal Government, the following multiyear assumptions are assumed:

- **2016-17:** Small increases in funding for the Individuals with Disabilities Education Act (approximately \$40 million statewide) and Title I (approximately \$50 million statewide); level funding for Career and Technical Education. No Budget Control Act sequestration cuts.
- **2017-18:** Congress will determine actual funding when it returns for the post-election session in November and December.

CASH MANAGEMENT

The State Controller's Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Education Protection Account Prop. 30 apportionments through December 2016. The table below illustrates state apportionments for November and December 2016.

Months	Principal Apportionment	Proposition 30 EPA	Lottery
November 2016	11/28/2016		
December 2016	12/28/2016	12/23/2016	12/29/2016

CDE provides a monthly update of estimated cash flow for state and federal categorical programs that can be downloaded from the following webpage:

<http://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>

The schedule provides cash flow estimates for the following programs: Mandate Block Grant,

Temporary taxes from Prop. 30, Education Protection Act (EPA), are to continue through the 2018-19 fiscal year. The Department of Finance estimates the total K-14 EPA funds available for 2016-17 are \$7.6 billion, of which the K-12 share is 89%.

CATEGORICAL FUNDING PHILOSOPHY SHIFT

The enacted State Budget eliminates most state categorical program funding, except for a few programs funded outside the LCFF. The State Budget maintained funding for programs that impact the District such as the After School Education & Safety Program (ASES), Early Childhood Education Program, Partnership Academies, Special Education, and State Preschool. However, there are programs that were previously a part of the Tier III Flexibility program that are now permanently a part of the LCFF with program requirements intact. Some of the programs are:

Williams Act: Funding is absorbed by the LCFF but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.

Deferred Maintenance: While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP). The 3% contribution requirement to Routine Repair and Maintenance that had been waived in years past has been reinstated. Williams Act facility requirements continue.

Economic Impact Aid (EIA) Funding: EIA is now one of the categorical programs included in the LCFF formula. Carryover funds from EIA entitlements for 2012-13 and any previous fiscal years were completely expended under the former EIA restrictions. The District continues to track EIA related expenditures in a locally defined resource and are identified in the LCAP as part of the Supplemental and Concentration expenditures.

Lottery: Lottery funding is calculated in the same manner as prior years, with the exception of ROP ADA and Adult Education ADA. Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA totals will no longer be part of the lottery calculation for 2015-16 and beyond.

The CDE estimates the lottery will provide \$189 per ADA (\$144 per ADA in unrestricted lottery revenues and \$45 per ADA in Prop. 20 revenues) for 2016-17. These rates calculate to funding of \$1,360,939 (\$1,052,660 unrestricted / \$308,279 restricted).

Mandated Costs: The proposed budget increases the Mandate Block Grant (MBG) allocation by \$1.9 million to reflect an increase in the participation of the MBG. Districts opting to accept the MBG will receive \$28.42 per ADA for students in grades TK-8, and \$56 per ADA for students in grades 9-12. Opting into the MBG program for fiscal 2016-2017 is expected to generate additional revenues of \$286,285. In addition, for fiscal 2016-2017, a one-time mandate reimbursement payment of \$214 per average daily attendance will be allocated to the District; or \$1,567,764. As with prior mandate reimbursement, there are no conditions on how these dollars are spent but there is a strong recommendation that they be spent to support Common Core and professional development.

Routine Restricted Maintenance: The attempt to permanently repeal the RRM 3% contribution requirement that was in the last year’s May Revision did not make it into the final budget. In addition, the passage of Proposition 51, LEAs flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) is repealed; the 3% contribution requirement is in effective for 2015-2016. The District currently has a contribution rate of 3%.

ENDING FUND BALANCE

The projected ending fund balance for fiscal 2016-2017 for the Unrestricted and Restricted general fund is as follows:

	<u>2016/2017</u>	
	Unrestricted	Restricted
Ending Fund Balance	<u>\$ 13,106,202</u>	<u>\$ 1,510,336</u>
Components of Ending Fund Balance		
Economic Uncertainty Reserve	5,503,391	-
Stores / Cash	25,000	-
Prepaid Expense	-	-
Legally Restricted	-	1,510,336
Set Aside for 1:1 Devices	886,668	-
Set Aside for Textbook Adoption	950,266	-
Set Aside for Capital Investment	3,490,876	-
Deferred Maintenance Reserve	2,250,000	-
Unassigned/Unappropriated	<u>\$ 0</u>	<u>\$ -</u>

When compared to the Adopted Budget, the projected ending fund balance for the Unrestricted general fund has decreased by \$5,508,475 while the ending fund balance for the Restricted general fund has decreased by \$1,111,657; a combined net decrease to the ending fund balance of \$6,620,132. This is attributable to several 2015-16 expenses not occurring until after the close of the 2015-16 fiscal year which were:

- Math Textbook Adoption at a cost of \$1.2M (prepaid)
- Bus Purchase (6 units) at a cost of \$1M
- 2015-16 Compensation Increase (retro) at a cost of \$1.4M

The remaining decrease is attributable to the compensation increase for certificated and management staff has been included in the budget for 2016-17

MULTI-YEAR PROJECTIONS

As the LCFF and the LCAP continue to evolve, the impact to the District remains unique and budget guidance continues to be situational as one-size solutions never fit all situations; there are several calculations that determine the amount a district will receive in a given year under the LCFF. The core components of this formula are the calculation of each district's Floor, Minimum State Aid (commonly referred to as "hold harmless"), and LCFF Target.

Regardless, the basics of fiscal solvency remain the same. Budgets and multi-year projections (MYPs) will continue to be prepared with the same acute awareness of the district's tolerance for risk, trend analysis, structural deficits, cash position, status of labor negotiations, student enrollment, and reserve levels.

As the District incorporates implementation of the LCFF into the MYP, a unique set of financial risk factors combined with overarching risk factors such as uncertainty over the state's economic forecast will have to be considered. All of these risk factors are critically important in determining reserve levels and contingency planning. In July, the Department of Finance (DOF) updated its estimates for LCFF gap funding for 2016-17, 2017-18, and 2018-19 to 54.18%, 72.99%, and 40.36% respectively. These percentages are based on the economic forecasts provided by the DOF as of the enacted budget. These percentages are derived from projected growth in Proposition 98 funding as directed toward funding the LCFF until full implementation.

The increases associated with LCFF gap funding are significantly higher than funding provided to LEAs under the Revenue Limit formula of the past. For the District, estimated increases in 2016-17 and 2017-18 are \$2,756,890 and \$1,099,316 respectively as shown below in Chart #3 – MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT				
			2017-18	2018-19
LOCAL CONTROL FUNDING FORMULA TARGET			70,775,813	72,479,386
LOCAL CONTROL FUNDING FORMULA FLOOR			66,998,734	69,755,609
Applied Funding Formula: Floor or Target			FLOOR	FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)			3,777,079	2,723,777
Current Year Gap Funding		72.99%	2,756,890	40.36%
ECONOMIC RECOVERY PAYMENT			-	-
LCFF Entitlement before Minimum State Aid provisi			69,755,624	70,854,925

Chart #3 – MYP LCFF Entitlement Calculation

As the level of funding begins to taper off, the disproportion between the funding gap percentage and an increase in dollars received is clear. For the 2016-17 fiscal year, a funding gap percentage of 54.18% generated \$4,266,111 in revenue; for 2016-17 a funding gap of 72.99% generates an estimated \$2,756,890. While the funding gap ratio is 134%, the revenue generation is only 35% by comparison.

The Board of Education’s budget directive is conservative in nature and the MYP in prior years as well as this year has been calculated to illustrate more of a “middle of the road” or “worst-case scenario” so that risk(s) can be highlighted. With the continuing changes being made to the Local Control Accountability Plan and potential shifts in expenditures, the MYP for the First Interim Report assumes a conservative increase in funding as shown below in Chart #4 – First Interim MYP.

	<i>Est. Funded Increase @ 6.13%</i>		<i>Est. Funded Increase @ 4.11%</i>		<i>Est. Funded Increase @ 1.58%</i>	
	<u>2016/2017</u>		<u>2017/2018</u>		<u>2018/2019</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$70,325,727	\$ 9,669,093	\$71,395,921	\$ 9,693,702	\$72,530,675	\$ 9,747,950
Total Expenditures / Uses / Sources	74,733,755	10,740,320	74,848,200	10,419,471	76,270,851	10,486,949
Net Increase/Decrease	\$ (4,408,028)	\$ (1,071,227)	\$ (3,452,279)	\$ (725,769)	\$ (3,740,176)	\$ (738,999)
Beginning Fund Balance	17,514,230	2,581,563	13,106,202	1,510,336	9,653,923	784,567
Ending Fund Balance	\$ 13,106,202	\$ 1,510,336	\$ 9,653,923	\$ 784,567	\$ 5,913,747	\$ 45,568
Components of Ending Fund Balance						
Economic Uncertainty Reserve	5,503,391	-	5,613,459	-	5,725,728	-
Stores / Cash	25,000	-	60,000	-	60,000	-
Prepaid Expense	-	-	-	-	-	-
Legally Restricted	-	1,510,336	-	784,567	-	45,568
Set Aside for 1:1 Devices	886,668	-	765,464	-	-	-
Set Aside for Textbook Adoption	950,266	-	-	-	-	-
Set Aside for Capital Investment	3,490,876	-	1,215,000	-	-	-
Deferred Maintenance Reserve	2,250,000	-	2,000,000	-	-	-
Unassigned/Unappropriated	\$ 0	\$ -	\$ (0)	\$ -	\$ 128,019	\$ -

Chart #4 – First Interim MYP

The First Interim MYP shows increases to State revenues equal to \$1,070,194 for 2017-18. The increase is the equivalent of applying a funding increase of 4.11% on the LCFF entitlement (100% of the anticipated entitlement) and a 1.11% COLA on other State revenue. In addition, for 2016-2017 Other State revenue was reduced to offset the one-time mandate funding by \$1.6M. For fiscal 2018-19, the funding increase is 1.58% on the LCFF entitlement (100% of the anticipated entitlement) and a 2.42% COLA on other State revenue.

RESERVES

The District's oversight agent, the Yolo County Office of Education, continues to reinforce the need for reserves over the minimum reserve requirements. The experience of the most recent recession has clearly demonstrated the minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts. As such, the Board of Education and the Administration have established a minimum fund balance reserve of 6.5%, or \$5,503,390.

The adequacy of a reserve level should be assessed based on the LEA's own specific circumstances, and numerous models are available for consideration. Examples include:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years
- The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand

There are a variety of benefits to the District for maintaining higher than minimum reserves including but not limited to:

- Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
- Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit finding
- Protection against the volatility of state revenues
- Protection against the volatility of property tax revenues for basic aid districts
- Cash management / avoiding the cost of borrowing cash
- Protection against declining enrollment
- Protection against the expiration of parcel taxes
- Protection to cover increases in fixed and statutory costs
- Financial flexibility to shift resources as priorities set through the LCAP process change
- Planning for major projects such as information technology upgrades or deferred maintenance

However, of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This is especially true during LCFF implementation because gap percentage funding is correlated with Proposition 98 growth. By providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates stability to maintain instructional services and programs.

CONCLUSION

Overall the District's fiscal position is stable. If the influx of revenues continues in future years via the Local Control Funding Formula, the District's long awaited programmatic recovery can be realized. However, caution is warranted as the increase in the LCFF are flattening and once fully implemented will only increase at the rate of the COLA. The Legislative Analyst's Office forecasts surpluses in the State's budget over the next four (4) fiscal years which could be a bright spot. But it should be recognized that the surpluses assume that spending is flat; an assumption that may be a temptation the Legislature cannot resist. In the interim, we must continue to be prudent in the development of the Local Control Accountability Plan which will continue to guide the spending habits of the District for the next three (3) years.

FIRST INTERIM 2016-2017 VARIANCE REPORT

The Washington Unified School District (WUSD) First Interim report is based on the revenues and expenses thru the fiscal period ending October 31, 2016. The variance analysis compares data in the interim report to data in the approved budget presented to the BOE in June, 2016.

UNRESTRICTED GENERAL FUND

REVENUE VARIANCE

1. LCFF funding decreased by \$348 or 0.00%. This decrease is immaterial and is most likely the result of a rounding factor in the LCFF calculator.
2. Other State revenue increased by 263,560 or 8.69%. This increase is a result of adjustments made to both unrestricted lottery and the mandated block grant.
3. Other local revenue increased by \$1,000 or 0.36%. This increase is immaterial and is most likely due to an adjustment in interest earnings.

Overall, unrestricted revenues increased by \$264,212 or 0.38%

EXPENDITURE VARIANCE

1. Certificated Salaries increased \$3,092,657 or 9.86%. This increase is attributable primarily to the 2015-2016 salary (retro) payment as well as budgeting of the 2016-2017 salary increase.
2. Classified Salaries increased by \$421,538 or 4.38%. This increase is attributable primarily to the 2015-2016 salary (retro) payment as well as balancing of the position control system to the budget system.
3. Employee Benefits increased by \$763,874 or 6.04%. Updating of statutory benefit rates and the balancing of the position control system to the budget system for the purpose noted above generated this increase.
4. Books and Supplies increased by \$1,189,736 or 31.115.90%. This increase is attributable primarily to the posting of the prepaid expense associated with the math textbook adoption.
5. Services and Other Operating Expenses decreased by \$638,489 or 8.21%. This decrease is attributable primarily to the posting of carryover and balancing of the associated expenses as well as a shift of non-capitalized purchase to capitalized expenditures.
6. Capital Outlay increased by \$1,032,530 or 43.87%. This increase is as result of the bus purchase approved by the BOE in the spring of 2016. As the buses were not received until after June 30, 2016, the expense could not be included in last year's budget.

7. Transfers of Indirect Cost increased by \$220,069 or 16.10%. This increase is a result in the shift of funding between restricted and unrestricted resources.

Overall unrestricted expenses increased by \$5,641,777 or 8.51%

CONTRIBUTIONS VARIANCE

1. The contribution from the unrestricted general fund to the restricted general fund increased by \$130,910 or 1.55%. The increase was the result of an adjustment to the Restricted Routine Maintenance account and moving Principal's Discretionary funding to restricted resources for more transparent tracking. The total contribution between the unrestricted and restricted programs is estimated at \$8,449,351.

ALL OTHER FUNDS

WEST SAC EARLY COLLEGE PREP (WSECP) CHARTER – FUND 09

This reporting period is the first period in which the WSECP is being included in the District's financials. The fund has projected revenues of \$426,076 and expenses of \$744,170. The fund is expected to have an ending fund balance of \$89,154. The SACS report for Fund 09 does not show the beginning fund balance nor the cash balance as the independent charter accounts are still being closed out. At the time of the Second Interim report, the fund and cash balance will be updated.

ADULT EDUCATION – FUND 11

Revenue in the Adult Education fund increased by \$197,708 or 37%. The expense stream has a corresponding adjustment to books, supplies, and professional services. The estimated fund balance is projected to be \$189,926.88.

CHILD DEVELOPMENT – FUND 12

The Child Development fund had a decrease in revenues of \$234,746 or 16.8%. This decrease is due to the changes in projected enrollment for both federal and state programs. The fund has not had a corresponding decrease in expenditures that offset the decrease in revenue. Without support from the Unrestricted General Fund, it is anticipated that the fund will close with a deficit balance of \$490,440.28.00. The Board will be update on the status of the fund balance and the potential need for a contribution at with the Second Interim report.

CAFETERIA – FUND 13

Revenue in the Cafeteria Fund increased by \$22,478 or 0.005%. The increase is immaterial and expense stream(s) have been adjusted to current employee benefits and professional services. The estimated fund balance is projected to be \$858,980.76.

FACILITIES – FUND 21

The Facilities Fund had an increase in revenue of \$14,173 or 100%. This fund is the fund used to track the Measure V Bond proceeds and project expenditures. Revenue (interest only) was not budgeted at the beginning of the years as the fund balance was unknown. Interest in project to be \$14,173. Fund balance is projected to be \$9,407,833 but is expected to change by the Second Interim Report as project budgets are more clearly defined and encumbered in the financial system.

CAPITAL FACILITIES – FUND 25

There were no changes to the anticipated revenue stream in the Capital Facilities fund. However, expenses have been increased by \$10,000 to compensate for salary and benefit increases. The estimated fund balance is projected to be \$6,136,197.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS – FUND 40

The Special Reserve Fund for Capital Outlay Projects had an increase in revenue of \$500 or 0.0016%. The amount is immaterial and the result of an update to interest earning. Expenses were increased by \$206,072 as project budget(s) are being defined. The projected ending fund balance is \$3,591,196.95.

WUSD SCHOLARSHIPS – FUND 73

There were no changes to the anticipated revenue and expense streams for the WUSD Scholarship Fund.

–END–

WUSD FIRST INTERIM 2016-2017 INTERIM SUMMARY AND VARIANCE REPORT

2016-2017 First Interim General Fund - Revenue Limit Summary Fund 01 - Budget			
	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	66,999,078.00	-	66,999,078.00
2. Federal Revenues	13,653.00	3,975,996.00	3,989,649.00
3. Other State Revenue	2,769,784.00	1,299,551.00	4,069,335.00
4. Other Local Revenue	279,000.00	2,512,093.00	2,791,093.00
5. Total Revenues	70,061,515.00	7,787,640.00	77,849,155.00
B. Expenditures			
1. Certificated Salaries	28,257,874.00	4,553,535.00	32,811,409.00
2. Classified Salaries	9,200,162.00	2,466,152.00	11,666,314.00
3. Employee Benefits	11,873,908.00	2,073,199.00	13,947,107.00
4. Books and Supplies	2,634,742.00	1,341,694.00	3,976,436.00
5. Services and Other Operating Expenses	8,415,913.00	3,697,584.00	12,113,497.00
6. Capital Outlay	1,321,185.00	180,000.00	1,501,185.00
7. Other Outgo (Including Transfers of Indirect Costs)	85,650.00	155,417.00	241,067.00
8. Other Outgo - Transfers of Indirect Costs	(1,146,807.00)	791,547.00	(355,260.00)
9. Total Expenditures	60,642,627.00	15,259,128.00	75,901,755.00
C. Excess (Deficiency) of Revenues over Expenditures	9,418,888.00	(7,471,488.00)	1,947,400.00
D. Other Financing Sources / Uses			
1. Interfund Transfers	-	-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(806,523.00)	(806,523.00)
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(8,318,441.00)	8,318,441.00	-
4. Total, Other Financing Sources / Uses	(8,318,441.00)	7,511,918.00	(806,523.00)
E. Net Increase (Decrease) in Fund Balance	1,100,447.00	40,430.00	1,140,877.00
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	14,795,782.40	1,259,849.21	16,055,631.61
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	14,795,782.40	1,259,849.21	16,055,631.61
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	14,795,782.40	1,259,849.21	16,055,631.61
2. Ending Balance	15,896,229.40	1,300,279.21	17,196,508.61
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenses	-	-	-
All Others	-	-	-
b. Restricted	-	1,300,279.21	1,300,279.21
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Other Designations	-	-	-
Set Aside for 1:1 Devices	3,468,892.33	-	3,468,892.33
Set Aside for Textbook Adoption	1,359,392.38	-	1,359,392.38
Set Aside for Capital Investment	3,884,330.61	-	3,884,330.61
Deferred Maintenance Reserve	2,250,000.00	-	2,250,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	4,933,614.08	-	4,933,614.08
Unassigned/Unappropriated	-	-	-

2016-2017 First Interim General Fund - Revenue Limit Summary Fund 01 - First Interim			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	66,998,730.00	-	66,998,730.00
2. Federal Revenues	13,653.00	4,697,343.00	4,710,996.00
3. Other State Revenue	3,033,344.00	2,217,033.00	5,250,377.00
4. Other Local Revenue	280,000.00	2,754,717.00	3,034,717.00
5. Total Revenues	70,325,727.00	9,669,093.00	79,994,820.00
B. Expenditures			
1. Certificated Salaries	31,350,531.00	5,349,222.00	36,699,753.00
2. Classified Salaries	9,621,700.00	2,481,331.00	12,103,031.00
3. Employee Benefits	12,637,782.00	2,281,542.00	14,919,324.00
4. Books and Supplies	3,824,478.00	2,653,432.00	6,477,910.00
5. Services and Other Operating Expenses	7,777,424.00	4,112,828.00	11,890,252.00
6. Capital Outlay	2,353,715.00	387,004.00	2,740,719.00
7. Other Outgo (Including Transfers of Indirect Costs)	85,650.00	155,417.00	241,067.00
8. Other Outgo - Transfers of Indirect Costs	(1,366,876.00)	962,372.00	(404,504.00)
9. Total Expenditures	66,284,404.00	18,383,148.00	84,667,552.00
C. Excess (Deficiency) of Revenues over Expenditures	4,041,323.00	(8,714,055.00)	(4,672,732.00)
D. Other Financing Sources / Uses			
1. Interfund Transfers	-	-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(806,523.00)	(806,523.00)
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(8,449,351.00)	8,449,351.00	-
4. Total, Other Financing Sources / Uses	(8,449,351.00)	7,642,828.00	(806,523.00)
E. Net Increase (Decrease) in Fund Balance	(4,408,028.00)	(1,071,227.00)	(5,479,255.00)
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	17,514,229.80	2,581,563.30	20,095,793.10
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	17,514,229.80	2,581,563.30	20,095,793.10
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	17,514,229.80	2,581,563.30	20,095,793.10
2. Ending Balance	13,106,201.80	1,510,336.30	14,616,538.10
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	-	-	-
Prepaid Expenses	-	-	-
All Others	-	-	-
b. Restricted	-	1,510,336.30	1,510,336.30
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Other Designations	-	-	-
Set Aside for 1:1 Devices	886,668.48	-	886,668.48
Set Aside for Textbook Adoption	950,266.35	-	950,266.35
Set Aside for Capital Investment	3,490,876.09	-	3,490,876.09
Deferred Maintenance Reserve	2,250,000.00	-	2,250,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	5,503,390.88	-	5,503,390.88
Unassigned/Unappropriated	-	-	-

2016-2017 First Interim
General Fund - Revenue Limit Summary
Fund 01 - Variance Analysis

Description	Unrestricted	%	Restricted	%	Total
A. Revenues					
1. Revenue Limit Sources	348.00	0.00%	-	#DIV/0!	348.00
2. Federal Revenues	-	0.00%	(721,347.00)	-15.36%	(721,347.00)
3. Other State Revenue	(263,560.00)	-8.69%	(917,482.00)	-41.38%	(1,181,042.00)
4. Other Local Revenue	(1,000.00)	-0.36%	(242,624.00)	-8.81%	(243,624.00)
5. Total Revenues	(264,212.00)	-0.38%	(1,881,453.00)	-19.46%	(2,145,665.00)
B. Expenditures					
1. Certificated Salaries	(3,092,657.00)	-9.86%	(795,687.00)	-14.87%	(3,888,344.10)
2. Classified Salaries	(421,538.00)	-4.38%	(15,179.00)	-0.61%	(436,717.04)
3. Employee Benefits	(763,874.00)	-6.04%	(208,343.00)	-9.13%	(972,217.06)
4. Books and Supplies	(1,189,736.00)	-31.11%	(1,311,738.00)	-49.44%	(2,501,474.31)
5. Services and Other Operating Expenses	638,489.00	8.21%	(415,244.00)	-10.10%	223,245.08
6. Capital Outlay	(1,032,530.00)	-43.87%	(207,004.00)	0.00%	(1,239,534.44)
7. Other Outgo (Including Transfers of Indirect Costs)	-	0.00%	-	0.00%	-
8. Other Outgo - Transfers of Indirect Costs	220,069.00	-16.10%	(170,825.00)	-17.75%	49,243.84
9. Total Expenditures	(5,641,777.00)	-8.51%	(3,124,020.00)	-16.99%	(8,765,798.03)
C. Excess (Deficiency) of Revenues over Expenditures	5,377,565.00	133.06%	1,242,567.00	-14.26%	6,620,133.03
D. Other Financing Sources / Uses					
1. Interfund Transfers					-
a. Transfer In	-	0.00%	-	0.00%	-
b. Transfer Out	-	0.00%	-	0.00%	-
2. Other Sources / Uses					-
a. Sources	-	0.00%	-	0.00%	-
b. Uses	-	0.00%	-	0.00%	-
3. Contributions	130,910.00	-1.55%	(130,910.00)	-1.55%	(0.02)
4. Total, Other Financing Sources / Uses	130,910.00	-1.55%	(130,910.00)	-1.71%	(0.02)
E. Net Increase (Decrease) in Fund Balance	5,508,475.00	-124.96%	1,111,657.00	-103.77%	6,620,133.02

GENERAL FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	66,999,078.00	66,999,078.00	18,292,323.57	66,998,730.00	(348.00)	0.0%
2) Federal Revenue		8100-8299	13,653.00	13,653.00	0.00	13,653.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,769,784.00	2,769,784.00	283,607.22	3,033,344.00	263,560.00	9.5%
4) Other Local Revenue		8600-8799	279,000.00	279,000.00	143,814.05	280,000.00	1,000.00	0.4%
5) TOTAL, REVENUES			70,061,515.00	70,061,515.00	18,719,744.84	70,325,727.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,257,874.00	28,257,874.00	11,227,411.07	31,350,531.00	(3,092,657.00)	-10.9%
2) Classified Salaries		2000-2999	9,200,162.00	9,200,162.00	3,815,400.14	9,621,700.00	(421,538.00)	-4.6%
3) Employee Benefits		3000-3999	11,873,908.00	11,873,908.00	4,673,272.99	12,637,782.00	(763,874.00)	-6.4%
4) Books and Supplies		4000-4999	2,634,742.00	2,634,742.00	2,129,610.91	3,824,478.00	(1,189,736.00)	-45.2%
5) Services and Other Operating Expenditures		5000-5999	8,415,913.00	8,415,913.00	2,279,455.00	7,777,424.00	638,489.00	7.6%
6) Capital Outlay		6000-6999	1,321,185.00	1,321,185.00	218,706.25	2,353,715.00	(1,032,530.00)	-78.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	85,650.00	85,650.00	0.00	85,650.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,146,807.00)	(1,146,807.00)	(75,338.68)	(1,366,876.00)	220,069.00	-19.2%
9) TOTAL, EXPENDITURES			60,642,627.00	60,642,627.00	24,268,517.68	66,284,404.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,418,888.00	9,418,888.00	(5,548,772.84)	4,041,323.00		
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	(8,318,441.00)	(8,318,441.00)	(70,761.42)	(8,449,351.00)	(130,910.00)	1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,318,441.00)	(8,318,441.00)	(70,761.42)	(8,449,351.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,100,447.00	1,100,447.00	(5,619,534.26)	(4,408,028.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	17,514,229.80	17,514,229.80		17,514,229.80	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)			17,514,229.80	17,514,229.80		17,514,229.80		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,514,229.80	17,514,229.80		17,514,229.80		
2) Ending Balance, June 30 (E + F1e)			18,614,676.80	18,614,676.80		13,106,201.80		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	25,000.00	25,000.00		25,000.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	13,656,062.72	13,656,062.72		7,577,810.92		
	0000	9780	2,250,000.00					
	0000	9780	2,359,392.36					
	0000	9780	2,254,999.87					
	0000	9780	4,105,533.20					
	1100	9780	2,686,137.29					
	0000	9780		2,250,000.00				
	0000	9780		2,359,392.36				
	0000	9780		2,254,999.87				
	0000	9780		4,105,533.20				
	1100	9780		2,686,137.29				
	0000	9780				2,250,000.00		
	0000	9780				950,266.35		
	0000	9780				830,523.80		
	0000	9780				886,668.48		
	1100	9780				2,660,352.29		
e) Unassigned/Unappropriated								
		9789	4,933,614.08	4,933,614.08		5,503,390.88		
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	46,643,133.00	46,643,133.00	16,026,969.00	42,560,459.00	(4,082,674.00)	-8.8%
Education Protection Account State Aid - Current Year		8012	9,713,004.00	9,713,004.00	2,374,403.00	9,635,738.00	(77,266.00)	-0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	131,128.00	131,128.00	0.00	129,505.00	(1,623.00)	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	10,701.00	10,701.00	0.00	7,075.00	(3,626.00)	-33.9%
County & District Taxes								
Secured Roll Taxes		8041	10,236,872.00	10,236,872.00	0.00	11,195,347.00	958,475.00	9.4%
Unsecured Roll Taxes		8042	214,000.00	214,000.00	215,555.69	372,200.00	158,200.00	73.9%
Prior Years' Taxes		8043	2,967.00	2,967.00	1,421.80	3,000.00	33.00	1.1%
Supplemental Taxes		8044	389,697.00	389,697.00	0.00	300,000.00	(89,697.00)	-23.0%
Education Revenue Augmentation Fund (ERAF)		8045	679,194.00	679,194.00	0.00	830,964.00	151,770.00	22.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	3,100,000.00	3,100,000.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			68,020,696.00	68,020,696.00	18,618,349.49	68,134,288.00	113,592.00	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,021,618.00)	(1,021,618.00)	(326,025.92)	(1,135,558.00)	(113,940.00)	11.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			66,999,078.00	66,999,078.00	18,292,323.57	66,998,730.00	(348.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	13,653.00	13,653.00	0.00	13,653.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,653.00	13,653.00	0.00	13,653.00	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	0.00	0.00	263,560.00	263,560.00	263,560.00	New
Lottery - Unrestricted and Instructional Materials		8560	1,052,660.00	1,052,660.00	18,188.51	1,052,660.00	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	1,717,124.00	1,717,124.00	1,858.71	1,717,124.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,769,784.00	2,769,784.00	283,607.22	3,033,344.00	263,560.00	9.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	80,000.00	80,000.00	48,903.80	80,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	20,026.72	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	169,000.00	169,000.00	74,883.53	170,000.00	1,000.00	0.6%
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			279,000.00	279,000.00	143,814.05	280,000.00	1,000.00	0.4%
TOTAL, REVENUES			70,061,515.00	70,061,515.00	18,719,744.84	70,325,727.00	264,212.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	24,044,267.00	24,044,267.00	9,211,308.49	26,549,527.00	(2,505,260.00)	-10.4%
Certificated Pupil Support Salaries		1200	748,473.00	748,473.00	370,476.39	1,014,496.00	(266,023.00)	-35.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,291,850.00	3,291,850.00	1,573,672.10	3,593,106.00	(301,256.00)	-9.2%
Other Certificated Salaries		1900	173,284.00	173,284.00	71,954.09	193,402.00	(20,118.00)	-11.6%
TOTAL, CERTIFICATED SALARIES			28,257,874.00	28,257,874.00	11,227,411.07	31,350,531.00	(3,092,657.00)	-10.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	96.90	0.00	0.00	0.0%
Classified Support Salaries		2200	5,083,825.00	5,083,825.00	2,110,155.13	5,300,669.00	(216,844.00)	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	744,468.00	744,468.00	290,554.87	827,862.00	(83,394.00)	-11.2%
Clerical, Technical and Office Salaries		2400	2,713,679.00	2,713,679.00	1,183,895.26	2,840,019.00	(126,340.00)	-4.7%
Other Classified Salaries		2900	658,190.00	658,190.00	230,697.98	653,150.00	5,040.00	0.8%
TOTAL, CLASSIFIED SALARIES			9,200,162.00	9,200,162.00	3,815,400.14	9,621,700.00	(421,538.00)	-4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,557,706.00	3,557,706.00	1,360,538.27	4,057,720.00	(500,014.00)	-14.1%
PERS		3201-3202	1,299,623.00	1,299,623.00	480,896.33	1,398,401.00	(98,778.00)	-7.6%
OASDI/Medicare/Alternative		3301-3302	1,087,370.00	1,087,370.00	438,391.18	1,101,172.00	(13,802.00)	-1.3%
Health and Welfare Benefits		3401-3402	3,932,043.00	3,932,043.00	1,649,604.12	4,027,455.00	(95,412.00)	-2.4%
Unemployment Insurance		3501-3502	18,699.00	18,699.00	7,531.73	19,018.00	(319.00)	-1.7%
Workers' Compensation		3601-3602	1,412,462.00	1,412,462.00	573,164.54	1,460,060.00	(47,598.00)	-3.4%
OPEB, Allocated		3701-3702	240,000.00	240,000.00	(139,173.86)	240,000.00	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	326,005.00	326,005.00	302,320.68	333,956.00	(7,951.00)	-2.4%
TOTAL, EMPLOYEE BENEFITS			11,873,908.00	11,873,908.00	4,673,272.99	12,637,782.00	(763,874.00)	-6.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,240,000.00	1,240,000.00	1,122,440.50	2,362,441.00	(1,122,441.00)	-90.5%
Books and Other Reference Materials		4200	7,431.00	7,431.00	20,112.79	26,206.00	(18,775.00)	-252.7%
Materials and Supplies		4300	1,199,604.00	1,199,604.00	840,096.74	1,255,389.00	(55,785.00)	-4.7%
Noncapitalized Equipment		4400	187,707.00	187,707.00	146,960.88	180,442.00	7,265.00	3.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,634,742.00	2,634,742.00	2,129,610.91	3,824,478.00	(1,189,736.00)	-45.2%
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	127,537.00	127,537.00	80,406.14	152,003.00	(24,466.00)	-19.2%
Dues and Memberships		5300	34,600.00	34,600.00	36,785.52	34,600.00	0.00	0.0%
Insurance		5400-5450	471,740.00	471,740.00	467,830.00	471,740.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,166,000.00	1,166,000.00	316,567.56	1,166,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	419,814.00	419,814.00	125,649.13	410,186.00	9,628.00	2.3%
Transfers of Direct Costs		5710	0.00	0.00	(3,689.25)	(3,433.00)	3,433.00	New
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	5,748,461.00	5,748,461.00	1,174,918.33	5,098,425.00	650,036.00	11.3%
Communications		5900	447,761.00	447,761.00	80,987.57	447,903.00	(142.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,415,913.00	8,415,913.00	2,279,455.00	7,777,424.00	638,489.00	7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	26,576.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,171,185.00	1,171,185.00	147,103.54	2,203,715.00	(1,032,530.00)	-88.2%
Equipment Replacement		6500	150,000.00	150,000.00	45,026.71	150,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,321,185.00	1,321,185.00	218,706.25	2,353,715.00	(1,032,530.00)	-78.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	85,650.00	85,650.00	0.00	85,650.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			85,650.00	85,650.00	0.00	85,650.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(791,547.00)	(791,547.00)	(22,705.52)	(962,372.00)	170,825.00	-21.6%
Transfers of Indirect Costs - Interfund		7350	(355,260.00)	(355,260.00)	(52,633.16)	(404,504.00)	49,244.00	-13.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,146,807.00)	(1,146,807.00)	(75,338.68)	(1,366,876.00)	220,069.00	-19.2%
TOTAL, EXPENDITURES			60,642,627.00	60,642,627.00	24,268,517.68	66,284,404.00	(5,641,777.00)	-9.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(8,318,441.00)	(8,318,441.00)	(70,761.42)	(8,449,351.00)	(130,910.00)	1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,318,441.00)	(8,318,441.00)	(70,761.42)	(8,449,351.00)	(130,910.00)	1.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(8,318,441.00)	(8,318,441.00)	(70,761.42)	(8,449,351.00)	(130,910.00)	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,975,996.00	3,975,996.00	795,600.96	4,697,343.00	721,347.00	18.1%
3) Other State Revenue		8300-8599	1,299,551.00	1,299,551.00	1,285,811.30	2,217,033.00	917,482.00	70.6%
4) Other Local Revenue		8600-8799	2,512,093.00	2,512,093.00	928,720.43	2,754,717.00	242,624.00	9.7%
5) TOTAL, REVENUES			7,787,640.00	7,787,640.00	3,010,132.69	9,669,093.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,553,535.00	4,553,535.00	1,507,671.77	5,349,222.00	(795,687.00)	-17.5%
2) Classified Salaries		2000-2999	2,466,152.00	2,466,152.00	945,498.08	2,481,331.00	(15,179.00)	-0.6%
3) Employee Benefits		3000-3999	2,073,199.00	2,073,199.00	758,627.29	2,281,542.00	(208,343.00)	-10.0%
4) Books and Supplies		4000-4999	1,341,694.00	1,341,694.00	480,097.27	2,653,432.00	(1,311,738.00)	-97.8%
5) Services and Other Operating Expenditures		5000-5999	3,697,584.00	3,697,584.00	1,113,680.13	4,112,828.00	(415,244.00)	-11.2%
6) Capital Outlay		6000-6999	180,000.00	180,000.00	189,378.71	387,004.00	(207,004.00)	-115.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	155,417.00	155,417.00	0.00	155,417.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	791,547.00	791,547.00	22,705.52	962,372.00	(170,825.00)	-21.6%
9) TOTAL, EXPENDITURES			15,259,128.00	15,259,128.00	5,017,658.77	18,383,148.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,471,488.00)	(7,471,488.00)	(2,007,526.08)	(8,714,055.00)		
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	806,523.00	806,523.00	0.00	806,523.00	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	8,318,441.00	8,318,441.00	70,761.42	8,449,351.00	130,910.00	1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,511,918.00	7,511,918.00	70,761.42	7,642,828.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,430.00	40,430.00	(1,936,764.66)	(1,071,227.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,581,563.30	2,581,563.30		2,581,563.30	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)			2,581,563.30	2,581,563.30		2,581,563.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,581,563.30	2,581,563.30		2,581,563.30		
2) Ending Balance, June 30 (E + F1e)			2,621,993.30	2,621,993.30		1,510,336.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,621,993.30	2,621,993.30		1,510,336.53		
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		(0.23)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,275,892.00	1,275,892.00	0.00	1,275,892.00	0.00	0.0%
Special Education Discretionary Grants		8182	131,844.00	131,844.00	0.00	131,844.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,769,531.00	1,769,531.00	523,036.97	2,346,904.00	577,373.00	32.6%
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	375,000.00	375,000.00	94,248.70	393,550.00	18,550.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	3,271.00	13,085.00	13,085.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	140,000.00	140,000.00	37,847.82	245,056.00	105,056.00	75.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	67,790.00	67,790.00	0.00	75,073.00	7,283.00	10.7%
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	215,939.00	215,939.00	137,196.47	215,939.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,975,996.00	3,975,996.00	795,600.96	4,697,343.00	721,347.00	18.1%
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	308,279.00	308,279.00	23,662.14	308,279.00	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	646,631.00	646,631.00	420,310.15	646,631.00	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	589,044.20	589,044.00	589,044.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	105,975.73	141,476.00	141,476.00	New
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	344,641.00	344,641.00	146,819.08	531,603.00	186,962.00	54.2%
TOTAL, OTHER STATE REVENUE			1,299,551.00	1,299,551.00	1,285,811.30	2,217,033.00	917,482.00	70.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	284,526.00	284,526.00	253,298.43	527,150.00	242,624.00	85.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,227,567.00	2,227,567.00	675,422.00	2,227,567.00	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			2,512,093.00	2,512,093.00	928,720.43	2,754,717.00	242,624.00	9.7%
TOTAL, REVENUES			7,787,640.00	7,787,640.00	3,010,132.69	9,669,093.00	1,881,453.00	24.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,414,211.00	3,414,211.00	1,209,537.58	4,263,279.00	(849,068.00)	-24.9%
Certificated Pupil Support Salaries		1200	656,531.00	656,531.00	118,706.66	683,982.00	(27,451.00)	-4.2%
Certificated Supervisors' and Administrators' Salaries		1300	270,105.00	270,105.00	93,289.82	189,273.00	80,832.00	29.9%
Other Certificated Salaries		1900	212,688.00	212,688.00	86,137.71	212,688.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,553,535.00	4,553,535.00	1,507,671.77	5,349,222.00	(795,687.00)	-17.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,459,323.00	1,459,323.00	531,514.96	1,459,323.00	0.00	0.0%
Classified Support Salaries		2200	652,597.00	652,597.00	275,951.59	652,797.00	(200.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,624.00	139,624.00	62,671.09	139,624.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	135,526.00	135,526.00	66,069.00	144,026.00	(8,500.00)	-6.3%
Other Classified Salaries		2900	79,082.00	79,082.00	9,291.44	85,561.00	(6,479.00)	-8.2%
TOTAL, CLASSIFIED SALARIES			2,466,152.00	2,466,152.00	945,498.08	2,481,331.00	(15,179.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	589,302.00	589,302.00	178,153.08	691,016.00	(101,714.00)	-17.3%
PERS		3201-3202	321,106.00	321,106.00	128,657.77	323,355.00	(2,249.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	249,727.00	249,727.00	92,250.54	262,312.00	(12,585.00)	-5.0%
Health and Welfare Benefits		3401-3402	640,000.00	640,000.00	262,694.54	697,445.00	(57,445.00)	-9.0%
Unemployment Insurance		3501-3502	3,571.00	3,571.00	1,227.16	3,983.00	(412.00)	-11.5%
Workers' Compensation		3601-3602	268,203.00	268,203.00	93,554.40	299,948.00	(31,745.00)	-11.8%
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	1,290.00	1,290.00	2,089.80	3,483.00	(2,193.00)	-170.0%
TOTAL, EMPLOYEE BENEFITS			2,073,199.00	2,073,199.00	758,627.29	2,281,542.00	(208,343.00)	-10.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	308,279.00	308,279.00	297,821.25	308,279.00	0.00	0.0%
Books and Other Reference Materials		4200	44,548.00	44,548.00	7,895.77	44,667.00	(119.00)	-0.3%
Materials and Supplies		4300	706,201.00	706,201.00	165,363.80	2,070,581.00	(1,364,380.00)	-193.2%
Noncapitalized Equipment		4400	282,666.00	282,666.00	9,016.45	229,905.00	52,761.00	18.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,341,694.00	1,341,694.00	480,097.27	2,653,432.00	(1,311,738.00)	-97.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,160,000.00	1,160,000.00	296,268.47	1,160,000.00	0.00	0.0%
Travel and Conferences		5200	77,419.00	77,419.00	22,199.46	84,874.00	(7,455.00)	-9.6%
Dues and Memberships		5300	1,700.00	1,700.00	0.00	1,700.00	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	217,000.00	217,000.00	38,549.02	217,088.00	(88.00)	0.0%
Transfers of Direct Costs		5710	0.00	0.00	3,689.25	3,433.00	(3,433.00)	New
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	2,214,930.00	2,214,930.00	743,955.06	2,618,198.00	(403,268.00)	-18.2%
Communications		5900	26,535.00	26,535.00	9,018.87	27,535.00	(1,000.00)	-3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,697,584.00	3,697,584.00	1,113,680.13	4,112,828.00	(415,244.00)	-11.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	41,186.56	175,324.00	(75,324.00)	-75.3%
Equipment Replacement		6500	80,000.00	80,000.00	148,192.15	211,680.00	(131,680.00)	-164.6%
TOTAL, CAPITAL OUTLAY			180,000.00	180,000.00	189,378.71	387,004.00	(207,004.00)	-115.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	155,417.00	155,417.00	0.00	155,417.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			155,417.00	155,417.00	0.00	155,417.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	791,547.00	791,547.00	22,705.52	962,372.00	(170,825.00)	-21.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			791,547.00	791,547.00	22,705.52	962,372.00	(170,825.00)	-21.6%
TOTAL, EXPENDITURES			15,259,128.00	15,259,128.00	5,017,658.77	18,383,148.00	(3,124,020.00)	-20.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	806,523.00	806,523.00	0.00	806,523.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			806,523.00	806,523.00	0.00	806,523.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	8,318,441.00	8,318,441.00	70,761.42	8,449,351.00	130,910.00	1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,318,441.00	8,318,441.00	70,761.42	8,449,351.00	130,910.00	1.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			7,511,918.00	7,511,918.00	70,761.42	7,642,828.00	(130,910.00)	1.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	66,999,078.00	66,999,078.00	18,292,323.57	66,998,730.00	(348.00)	0.0%
2) Federal Revenue		8100-8299	3,989,649.00	3,989,649.00	795,600.96	4,710,996.00	721,347.00	18.1%
3) Other State Revenue		8300-8599	4,069,335.00	4,069,335.00	1,569,418.52	5,250,377.00	1,181,042.00	29.0%
4) Other Local Revenue		8600-8799	2,791,093.00	2,791,093.00	1,072,534.48	3,034,717.00	243,624.00	8.7%
5) TOTAL, REVENUES			77,849,155.00	77,849,155.00	21,729,877.53	79,994,820.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,811,409.00	32,811,409.00	12,735,082.84	36,699,753.00	(3,888,344.00)	-11.9%
2) Classified Salaries		2000-2999	11,666,314.00	11,666,314.00	4,760,898.22	12,103,031.00	(436,717.00)	-3.7%
3) Employee Benefits		3000-3999	13,947,107.00	13,947,107.00	5,431,900.28	14,919,324.00	(972,217.00)	-7.0%
4) Books and Supplies		4000-4999	3,976,436.00	3,976,436.00	2,609,708.18	6,477,910.00	(2,501,474.00)	-62.9%
5) Services and Other Operating Expenditures		5000-5999	12,113,497.00	12,113,497.00	3,393,135.13	11,890,252.00	223,245.00	1.8%
6) Capital Outlay		6000-6999	1,501,185.00	1,501,185.00	408,084.96	2,740,719.00	(1,239,534.00)	-82.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	241,067.00	241,067.00	0.00	241,067.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(355,260.00)	(355,260.00)	(52,633.16)	(404,504.00)	49,244.00	-13.9%
9) TOTAL, EXPENDITURES			75,901,755.00	75,901,755.00	29,286,176.45	84,667,552.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,947,400.00	1,947,400.00	(7,556,298.92)	(4,672,732.00)		
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	806,523.00	806,523.00	0.00	806,523.00	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			(806,523.00)	(806,523.00)	0.00	(806,523.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,140,877.00	1,140,877.00	(7,556,298.92)	(5,479,255.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,095,793.10	20,095,793.10		20,095,793.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,095,793.10	20,095,793.10		20,095,793.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,095,793.10	20,095,793.10		20,095,793.10		
2) Ending Balance, June 30 (E + F1e)			21,236,670.10	21,236,670.10		14,616,538.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,621,993.30	2,621,993.30		1,510,336.53		
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	13,656,062.72	13,656,062.72		7,577,810.92		
Deferred Maintenance	0000	9780	2,250,000.00					
Textbook Adoption	0000	9780	2,359,392.36					
Capital Investment: Furniture, Fleet Ve	0000	9780	2,254,999.87					
1:1 Devices	0000	9780	4,105,533.20					
Capital Investment: Furniture, Fleet Ve	1100	9780	2,686,137.29					
Deferred Maintenance	0000	9780		2,250,000.00				
Textbook Adoption	0000	9780		2,359,392.36				
Capital Investment: Furniture, Fleet Ve	0000	9780		2,254,999.87				
1:1 Devices	0000	9780		4,105,533.20				
Capital Investment: Furniture, Fleet Ve	1100	9780		2,686,137.29				
Deferred Maintenance	0000	9780				2,250,000.00		
Textbook Adoption	0000	9780				950,266.35		
Capital Investment: Furniture, Fleet Ve	0000	9780				830,523.80		
1:1 Devices	0000	9780				886,668.48		
Capital Investment: Furniture, Fleet Ve	1100	9780				2,660,352.29		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,933,614.08	4,933,614.08		5,503,390.88		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.23)		

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	46,643,133.00	46,643,133.00	16,026,969.00	42,560,459.00	(4,082,674.00)	-8.8%
Education Protection Account State Aid - Current Year		8012	9,713,004.00	9,713,004.00	2,374,403.00	9,635,738.00	(77,266.00)	-0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	131,128.00	131,128.00	0.00	129,505.00	(1,623.00)	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	10,701.00	10,701.00	0.00	7,075.00	(3,626.00)	-33.9%
County & District Taxes								
Secured Roll Taxes		8041	10,236,872.00	10,236,872.00	0.00	11,195,347.00	958,475.00	9.4%
Unsecured Roll Taxes		8042	214,000.00	214,000.00	215,555.69	372,200.00	158,200.00	73.9%
Prior Years' Taxes		8043	2,967.00	2,967.00	1,421.80	3,000.00	33.00	1.1%
Supplemental Taxes		8044	389,697.00	389,697.00	0.00	300,000.00	(89,697.00)	-23.0%
Education Revenue Augmentation Fund (ERAF)		8045	679,194.00	679,194.00	0.00	830,964.00	151,770.00	22.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	3,100,000.00	3,100,000.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			68,020,696.00	68,020,696.00	18,618,349.49	68,134,288.00	113,592.00	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,021,618.00)	(1,021,618.00)	(326,025.92)	(1,135,558.00)	(113,940.00)	11.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			66,999,078.00	66,999,078.00	18,292,323.57	66,998,730.00	(348.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,275,892.00	1,275,892.00	0.00	1,275,892.00	0.00	0.0%
Special Education Discretionary Grants		8182	131,844.00	131,844.00	0.00	131,844.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,769,531.00	1,769,531.00	523,036.97	2,346,904.00	577,373.00	32.6%
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	375,000.00	375,000.00	94,248.70	393,550.00	18,550.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	3,271.00	13,085.00	13,085.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	140,000.00	140,000.00	37,847.82	245,056.00	105,056.00	75.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	67,790.00	67,790.00	0.00	75,073.00	7,283.00	10.7%
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	229,592.00	229,592.00	137,196.47	229,592.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,989,649.00	3,989,649.00	795,600.96	4,710,996.00	721,347.00	18.1%
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	263,560.00	263,560.00	263,560.00	New
Lottery - Unrestricted and Instructional Materials		8560	1,360,939.00	1,360,939.00	41,850.65	1,360,939.00	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	646,631.00	646,631.00	420,310.15	646,631.00	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	589,044.20	589,044.00	589,044.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	105,975.73	141,476.00	141,476.00	New
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,061,765.00	2,061,765.00	148,677.79	2,248,727.00	186,962.00	9.1%
TOTAL, OTHER STATE REVENUE			4,069,335.00	4,069,335.00	1,569,418.52	5,250,377.00	1,181,042.00	29.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	80,000.00	80,000.00	48,903.80	80,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	20,026.72	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	453,526.00	453,526.00	328,181.96	697,150.00	243,624.00	53.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,227,567.00	2,227,567.00	675,422.00	2,227,567.00	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			2,791,093.00	2,791,093.00	1,072,534.48	3,034,717.00	243,624.00	8.7%
TOTAL, REVENUES			77,849,155.00	77,849,155.00	21,729,877.53	79,994,820.00	2,145,665.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,458,478.00	27,458,478.00	10,420,846.07	30,812,806.00	(3,354,328.00)	-12.2%
Certificated Pupil Support Salaries		1200	1,405,004.00	1,405,004.00	489,183.05	1,698,478.00	(293,474.00)	-20.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,561,955.00	3,561,955.00	1,666,961.92	3,782,379.00	(220,424.00)	-6.2%
Other Certificated Salaries		1900	385,972.00	385,972.00	158,091.80	406,090.00	(20,118.00)	-5.2%
TOTAL, CERTIFICATED SALARIES			32,811,409.00	32,811,409.00	12,735,082.84	36,699,753.00	(3,888,344.00)	-11.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,459,323.00	1,459,323.00	531,611.86	1,459,323.00	0.00	0.0%
Classified Support Salaries		2200	5,736,422.00	5,736,422.00	2,386,106.72	5,953,466.00	(217,044.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	884,092.00	884,092.00	353,225.96	967,486.00	(83,394.00)	-9.4%
Clerical, Technical and Office Salaries		2400	2,849,205.00	2,849,205.00	1,249,964.26	2,984,045.00	(134,840.00)	-4.7%
Other Classified Salaries		2900	737,272.00	737,272.00	239,989.42	738,711.00	(1,439.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			11,666,314.00	11,666,314.00	4,760,898.22	12,103,031.00	(436,717.00)	-3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,147,008.00	4,147,008.00	1,538,691.35	4,748,736.00	(601,728.00)	-14.5%
PERS		3201-3202	1,620,729.00	1,620,729.00	609,554.10	1,721,756.00	(101,027.00)	-6.2%
OASDI/Medicare/Alternative		3301-3302	1,337,097.00	1,337,097.00	530,641.72	1,363,484.00	(26,387.00)	-2.0%
Health and Welfare Benefits		3401-3402	4,572,043.00	4,572,043.00	1,912,298.66	4,724,900.00	(152,857.00)	-3.3%
Unemployment Insurance		3501-3502	22,270.00	22,270.00	8,758.89	23,001.00	(731.00)	-3.3%
Workers' Compensation		3601-3602	1,680,665.00	1,680,665.00	666,718.94	1,760,008.00	(79,343.00)	-4.7%
OPEB, Allocated		3701-3702	240,000.00	240,000.00	(139,173.86)	240,000.00	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	327,295.00	327,295.00	304,410.48	337,439.00	(10,144.00)	-3.1%
TOTAL, EMPLOYEE BENEFITS			13,947,107.00	13,947,107.00	5,431,900.28	14,919,324.00	(972,217.00)	-7.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,548,279.00	1,548,279.00	1,420,261.75	2,670,720.00	(1,122,441.00)	-72.5%
Books and Other Reference Materials		4200	51,979.00	51,979.00	28,008.56	70,873.00	(18,894.00)	-36.3%
Materials and Supplies		4300	1,905,805.00	1,905,805.00	1,005,460.54	3,325,970.00	(1,420,165.00)	-74.5%
Noncapitalized Equipment		4400	470,373.00	470,373.00	155,977.33	410,347.00	60,026.00	12.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,976,436.00	3,976,436.00	2,609,708.18	6,477,910.00	(2,501,474.00)	-62.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,160,000.00	1,160,000.00	296,268.47	1,160,000.00	0.00	0.0%
Travel and Conferences		5200	204,956.00	204,956.00	102,605.60	236,877.00	(31,921.00)	-15.6%
Dues and Memberships		5300	36,300.00	36,300.00	36,785.52	36,300.00	0.00	0.0%
Insurance		5400-5450	471,740.00	471,740.00	467,830.00	471,740.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,166,000.00	1,166,000.00	316,567.56	1,166,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	636,814.00	636,814.00	164,198.15	627,274.00	9,540.00	1.5%
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	7,963,391.00	7,963,391.00	1,918,873.39	7,716,623.00	246,768.00	3.1%
Communications		5900	474,296.00	474,296.00	90,006.44	475,438.00	(1,142.00)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,113,497.00	12,113,497.00	3,393,135.13	11,890,252.00	223,245.00	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	26,576.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,271,185.00	1,271,185.00	188,290.10	2,379,039.00	(1,107,854.00)	-87.2%
Equipment Replacement		6500	230,000.00	230,000.00	193,218.86	361,680.00	(131,680.00)	-57.3%
TOTAL, CAPITAL OUTLAY			1,501,185.00	1,501,185.00	408,084.96	2,740,719.00	(1,239,534.00)	-82.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	241,067.00	241,067.00	0.00	241,067.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			241,067.00	241,067.00	0.00	241,067.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(355,260.00)	(355,260.00)	(52,633.16)	(404,504.00)	49,244.00	-13.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(355,260.00)	(355,260.00)	(52,633.16)	(404,504.00)	49,244.00	-13.9%
TOTAL, EXPENDITURES			75,901,755.00	75,901,755.00	29,286,176.45	84,667,552.00	(8,765,797.00)	-11.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	806,523.00	806,523.00	0.00	806,523.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			806,523.00	806,523.00	0.00	806,523.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(806,523.00)	(806,523.00)	0.00	(806,523.00)	0.00	0.0%

Resource	Description	2016-17 Projected Year Totals
5640	Medi-Cal Billing Option	0.37
6300	Lottery: Instructional Materials	159,842.83
6500	Special Education	950.00
6512	Special Ed: Mental Health Services	40,430.00
8150	Ongoing & Major Maintenance Account (RM,	1,305,917.00
9010	Other Restricted Local	3,196.33
Total, Restricted Balance		<u>1,510,336.53</u>

OTHER FUNDS

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	555,655.00	0.00	248,111.52	322,401.00	322,401.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,104.00	0.00	47,559.90	103,175.00	103,175.00	New
4) Other Local Revenue		8600-8799	200.00	0.00	491.00	500.00	500.00	New
5) TOTAL, REVENUES			589,959.00	0.00	296,162.42	426,076.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	385,776.00	0.00	145,628.18	400,840.00	(400,840.00)	New
2) Classified Salaries		2000-2999	43,395.00	0.00	14,008.17	36,585.00	(36,585.00)	New
3) Employee Benefits		3000-3999	142,101.00	0.00	42,251.25	114,778.00	(114,778.00)	New
4) Books and Supplies		4000-4999	20,058.00	0.00	9,868.88	14,186.00	(14,186.00)	New
5) Services and Other Operating Expenditures		5000-5999	265,652.00	0.00	57,752.02	129,101.00	(129,101.00)	New
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	10,830.00	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	48,680.00	(48,680.00)	New
9) TOTAL, EXPENDITURES			867,812.00	0.00	269,508.50	744,170.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(277,853.00)	0.00	26,653.92	(318,094.00)		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(277,853.00)	0.00	26,653.92	(318,094.00)		
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)			(277,853.00)	0.00		(318,094.00)		
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		50,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(277,853.00)	0.00		(368,094.00)		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	393,720.00	0.00	192,574.00	221,770.00	221,770.00	New
Education Protection Account State Aid - Current Year		8012	83,435.00	0.00	32,234.00	50,588.00	50,588.00	New
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	78,500.00	0.00	23,303.52	50,043.00	50,043.00	New
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			555,655.00	0.00	248,111.52	322,401.00	322,401.00	New
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	23,968.00	0.00	2,871.00	21,377.00	21,377.00	New
Lottery - Unrestricted and Instructional Materials		8560	10,136.00	0.00	6,906.74	6,516.00	6,516.00	New
After School Education and Safety (ASES)	6010	8590	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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	37,782.16	75,282.00	75,282.00	New
TOTAL, OTHER STATE REVENUE			34,104.00	0.00	47,559.90	103,175.00	103,175.00	New
OTHER LOCAL REVENUE								
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	200.00	0.00	491.00	500.00	500.00	New
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%
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%
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	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			200.00	0.00	491.00	500.00	500.00	New
TOTAL, REVENUES			589,959.00	0.00	296,162.42	426,076.00		

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 Teachers' Salaries		1100	254,249.00	0.00	86,536.55	239,955.00	(239,955.00)	New
Certificated Pupil Support Salaries		1200	35,700.00	0.00	18,309.55	60,786.00	(60,786.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	95,827.00	0.00	40,782.08	100,099.00	(100,099.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			385,776.00	0.00	145,628.18	400,840.00	(400,840.00)	New
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	2,688.27	14,095.00	(14,095.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,395.00	0.00	11,319.90	22,490.00	(22,490.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			43,395.00	0.00	14,008.17	36,585.00	(36,585.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	48,531.00	0.00	18,303.69	50,368.00	(50,368.00)	New
PERS		3201-3202	6,027.00	0.00	1,719.76	4,933.00	(4,933.00)	New
OASDI/Medicare/Alternative		3301-3302	8,913.00	0.00	3,180.04	8,601.00	(8,601.00)	New
Health and Welfare Benefits		3401-3402	69,218.00	0.00	11,884.67	32,560.00	(32,560.00)	New
Unemployment Insurance		3501-3502	1,172.00	0.00	690.68	200.00	(200.00)	New
Workers' Compensation		3601-3602	8,240.00	0.00	6,085.41	16,616.00	(16,616.00)	New
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	387.00	1,500.00	(1,500.00)	New
TOTAL, EMPLOYEE BENEFITS			142,101.00	0.00	42,251.25	114,778.00	(114,778.00)	New
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	2,650.00	0.00	5,424.28	5,338.00	(5,338.00)	New
Materials and Supplies		4300	17,408.00	0.00	3,235.00	7,638.00	(7,638.00)	New
Noncapitalized Equipment		4400	0.00	0.00	1,209.60	1,210.00	(1,210.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,058.00	0.00	9,868.88	14,186.00	(14,186.00)	New
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	6,425.00	0.00	3,621.00	16,844.00	(16,844.00)	New
Dues and Memberships		5300	10,360.00	0.00	8,695.00	9,615.00	(9,615.00)	New
Insurance		5400-5450	15,833.00	0.00	5,420.06	5,627.00	(5,627.00)	New
Operations and Housekeeping Services		5500	26,580.00	0.00	1,971.72	17,580.00	(17,580.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,930.00	0.00	915.16	2,725.00	(2,725.00)	New
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	184,374.00	0.00	35,557.33	72,560.00	(72,560.00)	New
Communications		5900	4,150.00	0.00	1,571.75	4,150.00	(4,150.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			265,652.00	0.00	57,752.02	129,101.00	(129,101.00)	New

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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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	10,830.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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)			10,830.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	48,680.00	(48,680.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	48,680.00	(48,680.00)	New
TOTAL, EXPENDITURES			867,812.00	0.00	269,508.50	744,170.00		

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)
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								
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
7338		50,000.00
Total, Restricted Balance		<u>50,000.00</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	11,613.00	11,613.00	New
3) Other State Revenue		8300-8599	142,989.00	142,989.00	137,370.14	328,596.00	185,607.00	129.8%
4) Other Local Revenue		8600-8799	185,607.00	185,607.00	174.08	186,095.00	488.00	0.3%
5) TOTAL, REVENUES			328,596.00	328,596.00	137,544.22	526,304.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	168,103.00	168,103.00	50,273.70	213,103.00	(45,000.00)	-26.8%
2) Classified Salaries		2000-2999	12,994.00	12,994.00	20,669.67	42,385.00	(29,391.00)	-226.2%
3) Employee Benefits		3000-3999	39,027.00	39,027.00	20,540.56	85,817.00	(46,790.00)	-119.9%
4) Books and Supplies		4000-4999	74,689.00	74,689.00	32,835.53	129,773.00	(55,084.00)	-73.8%
5) Services and Other Operating Expenditures		5000-5999	9,950.00	9,950.00	9,494.97	16,832.00	(6,882.00)	-69.2%
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	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	23,833.00	23,833.00	0.00	37,208.00	(13,375.00)	-56.1%
9) TOTAL, EXPENDITURES			328,596.00	328,596.00	133,814.43	525,118.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	3,729.79	1,186.00		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	3,729.79	1,186.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	188,740.88	188,740.88		188,740.88	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,740.88	188,740.88		188,740.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,740.88	188,740.88		188,740.88		
2) Ending Balance, June 30 (E + F1e)			188,740.88	188,740.88		189,926.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			7,634.04	7,634.04		488.04		
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	181,106.84	181,106.84		189,438.84		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	11,613.00	11,613.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	11,613.00	11,613.00	New
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Block Grant Program	6391	8590	142,989.00	142,989.00	137,370.14	328,596.00	185,607.00	129.8%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			142,989.00	142,989.00	137,370.14	328,596.00	185,607.00	129.8%
OTHER LOCAL REVENUE								
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	0.00	0.00	174.08	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	185,607.00	185,607.00	0.00	186,095.00	488.00	0.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			185,607.00	185,607.00	174.08	186,095.00	488.00	0.3%
TOTAL, REVENUES			328,596.00	328,596.00	137,544.22	526,304.00		

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 Teachers' Salaries		1100	76,580.00	76,580.00	19,526.01	81,580.00	(5,000.00)	-6.5%
Certificated Pupil Support Salaries		1200	69,151.00	69,151.00	20,982.86	109,151.00	(40,000.00)	-57.8%
Certificated Supervisors' and Administrators' Salaries		1300	22,372.00	22,372.00	9,764.83	22,372.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			168,103.00	168,103.00	50,273.70	213,103.00	(45,000.00)	-26.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	5,400.00	5,400.00	660.52	661.00	4,739.00	87.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,594.00	7,594.00	20,009.15	41,724.00	(34,130.00)	-449.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,994.00	12,994.00	20,669.67	42,385.00	(29,391.00)	-226.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,149.00	21,149.00	6,235.13	34,765.00	(13,616.00)	-64.4%
PERS		3201-3202	1,022.00	1,022.00	2,710.76	10,665.00	(9,643.00)	-943.5%
OASDI/Medicare/Alternative		3301-3302	3,435.00	3,435.00	2,282.43	8,389.00	(4,954.00)	-144.2%
Health and Welfare Benefits		3401-3402	5,438.00	5,438.00	6,498.60	21,713.00	(16,275.00)	-299.3%
Unemployment Insurance		3501-3502	94.00	94.00	35.50	133.00	(39.00)	-41.5%
Workers' Compensation		3601-3602	6,889.00	6,889.00	2,700.74	9,152.00	(2,263.00)	-32.8%
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	1,000.00	1,000.00	77.40	1,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,027.00	39,027.00	20,540.56	85,817.00	(46,790.00)	-119.9%
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	74,689.00	74,689.00	32,295.53	129,773.00	(55,084.00)	-73.8%
Noncapitalized Equipment		4400	0.00	0.00	540.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			74,689.00	74,689.00	32,835.53	129,773.00	(55,084.00)	-73.8%

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 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	2,700.00	2,700.00	1,454.28	2,700.00	0.00	0.0%
Dues and Memberships		5300	300.00	300.00	80.00	100.00	200.00	66.7%
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	3,300.00	3,300.00	1,086.00	3,300.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,500.00	3,500.00	6,864.46	10,582.00	(7,082.00)	-202.3%
Communications		5900	150.00	150.00	10.23	150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,950.00	9,950.00	9,494.97	16,832.00	(6,882.00)	-69.2%
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)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	23,833.00	23,833.00	0.00	37,208.00	(13,375.00)	-56.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,833.00	23,833.00	0.00	37,208.00	(13,375.00)	-56.1%
TOTAL, EXPENDITURES			328,596.00	328,596.00	133,814.43	525,118.00		

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)
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								
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%
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
6391	Adult Education Block Grant Program	488.04
Total, Restricted Balance		<u>488.04</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	41,858.00	57,400.00	57,400.00	New
3) Other State Revenue		8300-8599	1,392,871.00	1,392,871.00	643,701.00	1,093,011.00	(299,860.00)	-21.5%
4) Other Local Revenue		8600-8799	0.00	0.00	7,714.16	7,714.00	7,714.00	New
5) TOTAL, REVENUES			1,392,871.00	1,392,871.00	693,273.16	1,158,125.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	512,700.00	512,700.00	179,497.82	506,389.00	6,311.00	1.2%
2) Classified Salaries		2000-2999	629,796.00	629,796.00	243,159.05	610,399.00	19,397.00	3.1%
3) Employee Benefits		3000-3999	407,658.00	407,658.00	141,461.71	401,052.00	6,606.00	1.6%
4) Books and Supplies		4000-4999	6,000.00	6,000.00	3,916.24	22,345.00	(16,345.00)	-272.4%
5) Services and Other Operating Expenditures		5000-5999	16,000.00	16,000.00	3,105.77	9,273.00	6,727.00	42.0%
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	122,942.00	122,942.00	0.00	110,131.00	12,811.00	10.4%
9) TOTAL, EXPENDITURES			1,695,096.00	1,695,096.00	571,140.59	1,659,589.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(302,225.00)	(302,225.00)	122,132.57	(501,464.00)		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(302,225.00)	(302,225.00)	122,132.57	(501,464.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,023.72	11,023.72		11,023.72	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)			11,023.72	11,023.72		11,023.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,023.72	11,023.72		11,023.72		
2) Ending Balance, June 30 (E + F1e)			(291,201.28)	(291,201.28)		(490,440.28)		
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	11,023.72	11,023.72		11,023.72		
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			(302,225.00)	(302,225.00)		(501,464.00)		

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								
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	41,858.00	57,400.00	57,400.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	41,858.00	57,400.00	57,400.00	New
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	1,392,871.00	1,392,871.00	635,201.00	1,075,118.00	(317,753.00)	-22.8%
All Other State Revenue	All Other	8590	0.00	0.00	8,500.00	17,893.00	17,893.00	New
TOTAL, OTHER STATE REVENUE			1,392,871.00	1,392,871.00	643,701.00	1,093,011.00	(299,860.00)	-21.5%
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	0.00	0.00	232.16	232.00	232.00	New
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	7,482.00	7,482.00	7,482.00	New
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	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			0.00	0.00	7,714.16	7,714.00	7,714.00	New
TOTAL, REVENUES			1,392,871.00	1,392,871.00	693,273.16	1,158,125.00		

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 Teachers' Salaries		1100	442,621.00	442,621.00	149,753.97	431,174.00	11,447.00	2.6%
Certificated Pupil Support Salaries		1200	8,035.00	8,035.00	3,237.21	9,035.00	(1,000.00)	-12.4%
Certificated Supervisors' and Administrators' Salaries		1300	62,044.00	62,044.00	26,506.64	66,180.00	(4,136.00)	-6.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			512,700.00	512,700.00	179,497.82	506,389.00	6,311.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	468,815.00	468,815.00	183,962.76	449,715.00	19,100.00	4.1%
Classified Support Salaries		2200	33,822.00	33,822.00	15,443.41	35,522.00	(1,700.00)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,180.00	43,180.00	21,054.02	46,280.00	(3,100.00)	-7.2%
Other Classified Salaries		2900	83,979.00	83,979.00	22,698.86	78,882.00	5,097.00	6.1%
TOTAL, CLASSIFIED SALARIES			629,796.00	629,796.00	243,159.05	610,399.00	19,397.00	3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	64,676.00	64,676.00	21,384.55	59,119.00	5,557.00	8.6%
PERS		3201-3202	86,698.00	86,698.00	30,879.52	80,876.00	5,822.00	6.7%
OASDI/Medicare/Alternative		3301-3302	56,347.00	56,347.00	20,835.03	52,519.00	3,828.00	6.8%
Health and Welfare Benefits		3401-3402	155,918.00	155,918.00	51,195.13	166,501.00	(10,583.00)	-6.8%
Unemployment Insurance		3501-3502	571.00	571.00	212.02	532.00	39.00	6.8%
Workers' Compensation		3601-3602	43,448.00	43,448.00	16,119.54	41,402.00	2,046.00	4.7%
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	835.92	103.00	(103.00)	New
TOTAL, EMPLOYEE BENEFITS			407,658.00	407,658.00	141,461.71	401,052.00	6,606.00	1.6%
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	6,000.00	6,000.00	3,916.24	22,345.00	(16,345.00)	-272.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,000.00	6,000.00	3,916.24	22,345.00	(16,345.00)	-272.4%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	2,164.82	6,494.00	(6,494.00)	New
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	16,000.00	16,000.00	850.00	2,688.00	13,312.00	83.2%
Communications		5900	0.00	0.00	90.95	91.00	(91.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,000.00	16,000.00	3,105.77	9,273.00	6,727.00	42.0%
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	122,942.00	122,942.00	0.00	110,131.00	12,811.00	10.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			122,942.00	122,942.00	0.00	110,131.00	12,811.00	10.4%
TOTAL, EXPENDITURES			1,695,096.00	1,695,096.00	571,140.59	1,659,589.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	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		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		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
6127	Child Development: California State Preschool Program QRI	11,023.72
Total, Restricted Balance		<u>11,023.72</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	3,085,000.00	3,085,000.00	497,151.67	3,107,478.00	22,478.00	0.7%
3) Other State Revenue		8300-8599	261,000.00	261,000.00	38,440.02	261,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	20,200.33	1,100,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,446,000.00	4,446,000.00	555,792.02	4,468,478.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,416,620.00	1,416,620.00	570,282.50	1,416,620.00	0.00	0.0%
3) Employee Benefits		3000-3999	515,638.00	515,638.00	194,851.94	601,186.00	(85,548.00)	-16.6%
4) Books and Supplies		4000-4999	2,196,507.00	2,196,507.00	531,540.80	2,133,437.00	63,070.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	108,750.00	108,750.00	39,313.49	108,750.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	33,392.52	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	208,485.00	208,485.00	52,633.16	208,485.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,446,000.00	4,446,000.00	1,422,014.41	4,468,478.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(866,222.39)	0.00		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(866,222.39)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	858,980.76	858,980.76		858,980.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			858,980.76	858,980.76		858,980.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			858,980.76	858,980.76		858,980.76		
2) Ending Balance, June 30 (E + F1e)			858,980.76	858,980.76		858,980.76		
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			858,980.76	858,980.76		858,980.76		
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			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								
Child Nutrition Programs		8220	3,085,000.00	3,085,000.00	497,151.67	3,107,478.00	22,478.00	0.7%
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			3,085,000.00	3,085,000.00	497,151.67	3,107,478.00	22,478.00	0.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	261,000.00	261,000.00	38,440.02	261,000.00	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			261,000.00	261,000.00	38,440.02	261,000.00	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	1,100,000.00	1,100,000.00	14,782.98	1,100,000.00	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								
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	5,417.35	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100,000.00	1,100,000.00	20,200.33	1,100,000.00	0.00	0.0%
TOTAL, REVENUES			4,446,000.00	4,446,000.00	555,792.02	4,468,478.00		

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	1,228,163.00	1,228,163.00	487,985.53	1,228,163.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	108,606.00	108,606.00	47,424.36	108,606.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	79,851.00	79,851.00	34,872.61	79,851.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,416,620.00	1,416,620.00	570,282.50	1,416,620.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	189,797.00	189,797.00	69,917.40	189,797.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	106,462.00	106,462.00	41,432.62	106,462.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	154,808.00	154,808.00	61,534.17	240,356.00	(85,548.00)	-55.3%
Unemployment Insurance		3501-3502	698.00	698.00	279.92	698.00	0.00	0.0%
Workers' Compensation		3601-3602	53,873.00	53,873.00	21,687.83	53,873.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,000.00	10,000.00	0.00	10,000.00	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			515,638.00	515,638.00	194,851.94	601,186.00	(85,548.00)	-16.6%
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	190,000.00	190,000.00	62,591.30	190,000.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	36,664.81	10,000.00	0.00	0.0%
Food		4700	1,996,507.00	1,996,507.00	432,284.69	1,933,437.00	63,070.00	3.2%
TOTAL, BOOKS AND SUPPLIES			2,196,507.00	2,196,507.00	531,540.80	2,133,437.00	63,070.00	2.9%

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)
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	1,650.00	1,650.00	0.00	1,650.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	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	40,000.00	40,000.00	22,264.34	40,000.00	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	54,000.00	54,000.00	15,003.15	54,000.00	0.00	0.0%
Communications		5900	13,000.00	13,000.00	2,046.00	13,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,750.00	108,750.00	39,313.49	108,750.00	0.00	0.0%
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	33,392.52	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	33,392.52	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	208,485.00	208,485.00	52,633.16	208,485.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			208,485.00	208,485.00	52,633.16	208,485.00	0.00	0.0%
TOTAL, EXPENDITURES			4,446,000.00	4,446,000.00	1,422,014.41	4,468,478.00		

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)
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	747,631.14
5314	Child Nutrition: NSLP Equipment Assistance Grants	37,100.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	60,086.55
5370	Child Nutrition: Fresh Fruit and Vegetable Program	14,163.07
Total, Restricted Balance		<u>858,980.76</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	14,173.21	14,173.00	14,173.00	New
5) TOTAL, REVENUES			0.00	0.00	14,173.21	14,173.00		
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	100,000.00	100,000.00	3,000.00	100,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	1,016,421.36	1,020,000.00	(820,000.00)	-410.0%
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			300,000.00	300,000.00	1,019,421.36	1,120,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(300,000.00)	(300,000.00)	(1,005,248.15)	(1,105,827.00)		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(300,000.00)	(300,000.00)	(1,005,248.15)	(1,105,827.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,513,660.23	10,513,660.23		10,513,660.23	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)			10,513,660.23	10,513,660.23		10,513,660.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,513,660.23	10,513,660.23		10,513,660.23		
2) Ending Balance, June 30 (E + F1e)			10,213,660.23	10,213,660.23		9,407,833.23		
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		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	10,213,660.23	10,213,660.23		9,407,833.23		
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%
Other		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		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	14,173.21	14,173.00	14,173.00	New
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			0.00	0.00	14,173.21	14,173.00	14,173.00	New
TOTAL, REVENUES			0.00	0.00	14,173.21	14,173.00		

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	100,000.00	100,000.00	3,000.00	100,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	100,000.00	3,000.00	100,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	110,309.70	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	200,000.00	906,111.66	1,020,000.00	(820,000.00)	-410.0%
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			200,000.00	200,000.00	1,016,421.36	1,020,000.00	(820,000.00)	-410.0%
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								
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			300,000.00	300,000.00	1,019,421.36	1,120,000.00		

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)
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%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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		

Resource	Description	2016/17 Projected Year Totals
	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	4,246,382.00	4,246,382.00	700,731.55	4,246,382.00	0.00	0.0%
5) TOTAL, REVENUES			4,246,382.00	4,246,382.00	700,731.55	4,246,382.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	242,174.00	242,174.00	107,465.98	251,160.00	(8,986.00)	-3.7%
3) Employee Benefits		3000-3999	82,420.00	82,420.00	38,580.41	84,660.00	(2,240.00)	-2.7%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	295.37	5,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	151,000.00	151,000.00	156,059.85	151,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	700,000.00	700,000.00	2,052,530.83	700,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,052,403.00	5,052,403.00	2,245,979.21	5,052,403.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,232,997.00	6,232,997.00	4,600,911.65	6,244,223.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,986,615.00)	(1,986,615.00)	(3,900,180.10)	(1,997,841.00)		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,986,615.00)	(1,986,615.00)	(3,900,180.10)	(1,997,841.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,134,038.15	8,134,038.15		8,134,038.15	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)			8,134,038.15	8,134,038.15		8,134,038.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,134,038.15	8,134,038.15		8,134,038.15		
2) Ending Balance, June 30 (E + F1e)			6,147,423.15	6,147,423.15		6,136,197.15		
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		9740	1,410,521.77	1,410,521.77		1,410,521.77		
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	4,736,901.38	4,736,901.38		4,725,675.38		
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)
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%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	1,250,000.00	1,250,000.00	142,147.98	1,250,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	201,040.00	201,040.00	(89.49)	201,040.00	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 Mitigation/Developer Fees								
		8681	1,700,000.00	1,700,000.00	11,002.08	1,700,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue								
		8699	1,095,342.00	1,095,342.00	547,670.98	1,095,342.00	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			4,246,382.00	4,246,382.00	700,731.55	4,246,382.00	0.00	0.0%
TOTAL, REVENUES			4,246,382.00	4,246,382.00	700,731.55	4,246,382.00		

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	148,654.00	148,654.00	65,082.46	153,202.00	(4,548.00)	-3.1%
Clerical, Technical and Office Salaries		2400	93,520.00	93,520.00	42,383.52	97,958.00	(4,438.00)	-4.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			242,174.00	242,174.00	107,465.98	251,160.00	(8,986.00)	-3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	28,399.00	28,399.00	14,334.53	30,639.00	(2,240.00)	-7.9%
OASDI/Medicare/Alternative		3301-3302	16,649.00	16,649.00	7,659.19	16,649.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,986.00	28,986.00	12,456.34	28,986.00	0.00	0.0%
Unemployment Insurance		3501-3502	110.00	110.00	53.60	110.00	0.00	0.0%
Workers' Compensation		3601-3602	8,276.00	8,276.00	4,076.75	8,276.00	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			82,420.00	82,420.00	38,580.41	84,660.00	(2,240.00)	-2.7%
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	5,000.00	5,000.00	295.37	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	295.37	5,000.00	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	1,000.00	1,000.00	2,681.43	1,000.00	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	26,907.96	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	150,000.00	150,000.00	126,446.13	150,000.00	0.00	0.0%
Communications		5900	0.00	0.00	24.33	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			151,000.00	151,000.00	156,059.85	151,000.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	227,402.71	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	700,000.00	700,000.00	1,825,128.12	700,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			700,000.00	700,000.00	2,052,530.83	700,000.00	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	3,307,075.00	3,307,075.00	670,651.21	3,307,075.00	0.00	0.0%
Other Debt Service - Principal		7439	1,745,328.00	1,745,328.00	1,575,328.00	1,745,328.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,052,403.00	5,052,403.00	2,245,979.21	5,052,403.00	0.00	0.0%
TOTAL EXPENDITURES			6,232,997.00	6,232,997.00	4,600,911.65	6,244,223.00		

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)
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								
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		

Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	1,410,521.77
Total, Restricted Balance		<u>1,410,521.77</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	295,187.00	295,187.00	(43,418.93)	295,187.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	5,240.07	5,500.00	500.00	10.0%
5) TOTAL, REVENUES			300,187.00	300,187.00	(38,178.86)	300,687.00		
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	2,641.19	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	295,187.00	295,187.00	445,092.25	501,259.00	(206,072.00)	-69.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			295,187.00	295,187.00	447,733.44	501,259.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			5,000.00	5,000.00	(485,912.30)	(200,572.00)		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	(485,912.30)	(200,572.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,791,768.95	3,791,768.95		3,791,768.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,791,768.95	3,791,768.95		3,791,768.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,791,768.95	3,791,768.95		3,791,768.95		
2) Ending Balance, June 30 (E + F1e)			3,796,768.95	3,796,768.95		3,591,196.95		
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		9740	3,742,796.08	3,742,796.08		3,537,224.08		
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	53,972.87	53,972.87		53,972.87		
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								
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	295,187.00	295,187.00	0.00	295,187.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	(43,418.93)	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			295,187.00	295,187.00	(43,418.93)	295,187.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	5,000.00	5,000.00	5,240.07	5,500.00	500.00	10.0%
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			5,000.00	5,000.00	5,240.07	5,500.00	500.00	10.0%
TOTAL, REVENUES			300,187.00	300,187.00	(38,178.86)	300,687.00		

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	2,641.19	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	2,641.19	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	0.00	0.00	0.0%
Land Improvements		6170	295,187.00	295,187.00	76,731.00	295,187.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	368,361.25	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	206,072.00	(206,072.00)	New
TOTAL, CAPITAL OUTLAY			295,187.00	295,187.00	445,092.25	501,259.00	(206,072.00)	-69.8%
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			295,187.00	295,187.00	447,733.44	501,259.00		

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)
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		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		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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
6225	Emergency Repair Program, Williams Case	2,819,966.79
6230	California Clean Energy Jobs Act	717,257.29
Total, Restricted Balance		<u>3,537,224.08</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	551,224.00	551,224.00	664,515.50	742,224.00	191,000.00	34.7%
5) TOTAL, REVENUES			551,224.00	551,224.00	664,515.50	742,224.00		
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	863,920.00	863,920.00	769,289.75	863,920.00	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			863,920.00	863,920.00	769,289.75	863,920.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(312,696.00)	(312,696.00)	(104,774.25)	(121,696.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	806,523.00	806,523.00	0.00	806,523.00	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			806,523.00	806,523.00	0.00	806,523.00		

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)			493,827.00	493,827.00	(104,774.25)	684,827.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,310,174.78	4,310,174.78		4,310,174.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,310,174.78	4,310,174.78		4,310,174.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,310,174.78	4,310,174.78		4,310,174.78		
2) Ending Balance, June 30 (E + F1e)			4,804,001.78	4,804,001.78		4,995,001.78		
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		9740	4,739,976.16	4,739,976.16		4,929,976.16		
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	64,025.62	64,025.62		65,025.62		
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								
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								
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								
Interest		8660	5,000.00	5,000.00	5,867.29	6,000.00	1,000.00	20.0%
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	546,224.00	546,224.00	658,648.21	736,224.00	190,000.00	34.8%
TOTAL, OTHER LOCAL REVENUE			551,224.00	551,224.00	664,515.50	742,224.00	191,000.00	34.7%
TOTAL, REVENUES			551,224.00	551,224.00	664,515.50	742,224.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	457,993.00	457,993.00	363,363.01	457,993.00	0.00	0.0%
Other Debt Service - Principal		7439	405,927.00	405,927.00	405,926.74	405,927.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			863,920.00	863,920.00	769,289.75	863,920.00	0.00	0.0%
TOTAL, EXPENDITURES			863,920.00	863,920.00	769,289.75	863,920.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	806,523.00	806,523.00	0.00	806,523.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			806,523.00	806,523.00	0.00	806,523.00	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 Certificates of Participation		8971	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)			806,523.00	806,523.00	0.00	806,523.00		

16-17 FI #95

Resource	Description	2016/17 Projected Year Totals
9010	Other Restricted Local	4,929,976.16
Total, Restricted Balance		<u>4,929,976.16</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	4.55	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	4.55	0.00		
B. EXPENSES								
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 Expenses		5000-5999	500.00	500.00	500.00	500.00	0.00	0.0%
6) Depreciation		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, EXPENSES			500.00	500.00	500.00	500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500.00)	(500.00)	(495.45)	(500.00)		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(500.00)	(500.00)	(495.45)	(500.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	43,541.11	43,541.11		43,541.11	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)			43,541.11	43,541.11		43,541.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,541.11	43,541.11		43,541.11		
2) Ending Net Position, June 30 (E + F1e)			43,041.11	43,041.11		43,041.11		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			43,041.11	43,041.11		43,041.11		

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 STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	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%
Interest		8660	0.00	0.00	4.55	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4.55	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	4.55	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Food		4700	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 EXPENSES								
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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	500.00	500.00	500.00	500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			500.00	500.00	500.00	500.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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, EXPENSES			500.00	500.00	500.00	500.00		
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%
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

SUPPLEMENTAL SCHEDULES

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 08, 2016

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kilee Lane

Telephone: 916-375-7604 ext. 1012

Title: Director of Fiscal Services

E-mail: klane@wusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		X

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,304.38	7,304.38	7,304.38	7,304.38	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)	7,304.38	7,304.38	7,304.38	7,304.38	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	20.08	20.08	20.08	20.08	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.81	1.81	1.81	1.81	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	21.89	21.89	21.89	21.89	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,326.27	7,326.27	7,326.27	7,326.27	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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%

	Object	Beginning Balances (Ref. Only)								
			July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			16,866,014.96	15,377,209.96	13,200,173.96	14,665,460.96	14,974,407.96	12,868,819.96	20,288,136.42	18,366,647.48
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		2,164,695.00	2,164,695.00	6,279,078.00	3,896,452.00	3,896,452.00	6,279,078.00	3,904,675.00	3,744,828.20
	8020-8079			0.00	878.00	212,348.00	3,751.00	7,860,557.00	0.00	0.00
	8080-8099			(61,189.00)	(122,379.00)	(71,229.00)	(71,229.00)	(81,729.44)	(81,729.44)	(81,729.44)
	8100-8299		39,174.00	46,550.00	672,875.00	3,271.00	32,189.00	351,748.00	297,428.00	331,949.00
	8300-8599			0.00	951,267.00	41,851.00	565,223.00	796,008.50	296,008.50	296,008.50
	8600-8799		100,689.00	171,571.00	163,576.00	434,949.00	193,527.00	30,000.00	351,784.00	181,485.00
	8910-8929									
	8930-8979									
TOTAL RECEIPTS			2,304,558.00	2,321,627.00	7,945,295.00	4,517,642.00	4,619,913.00	15,235,662.06	4,768,166.06	4,472,541.26
C. DISBURSEMENTS										
	1000-1999		330,862.00	2,785,382.00	2,842,587.00	2,876,062.00	3,841,338.00	3,155,211.00	3,039,335.00	3,930,800.00
	2000-2999		469,890.00	961,847.00	961,793.00	987,363.00	1,015,225.00	1,429,435.60	1,037,560.00	1,037,926.20
	3000-3999		457,126.00	1,168,565.00	1,183,485.00	1,208,672.00	1,365,335.00	1,365,335.00	1,250,125.00	1,560,251.00
	4000-4999		27,716.00	118,807.00	447,902.00	1,797,096.00	207,879.00	352,648.00	256,781.00	269,321.00
	5000-5999		356,932.00	937,475.00	670,580.00	696,507.00	675,507.00	756,821.00	865,124.00	765,124.00
	6000-6599		76,415.00	(38,815.00)	218,221.00	1,689.00	150,574.00	756,895.00	265,895.00	756,895.00
	7000-7499					(39,706.00)	(12,927.00)		(25,165.00)	
	7600-7629									
	7630-7699									
TOTAL DISBURSEMENTS			1,718,941.00	5,933,261.00	6,324,568.00	7,527,683.00	7,242,931.00	7,816,345.60	6,689,655.00	8,320,317.20
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199		24,338.00	3,746.00	(28,084.00)	858.00	(858.00)			
	9200-9299		333,887.00	1,053,217.00	451,957.00	346,442.00	534,553.00			
	9310					1,967,023.00				
	9320									
	9330					1,113,424.00				
	9340									
	9490									
SUBTOTAL			0.00	358,225.00	1,056,963.00	423,873.00	3,427,747.00	533,695.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599		2,432,647.00	(377,635.00)	(80,945.00)	50,648.00	16,265.00			
	9610					58,111.00				
	9640									
	9650									
	9690				660,258.00					
SUBTOTAL			0.00	2,432,647.00	(377,635.00)	579,313.00	108,759.00	16,265.00	0.00	0.00
<u>Nonoperating</u>										
	9910									
TOTAL BALANCE SHEET ITEMS			0.00	(2,074,422.00)	1,434,598.00	(155,440.00)	3,318,988.00	517,430.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,488,805.00)	(2,177,036.00)	1,465,287.00	308,947.00	(2,105,588.00)	7,419,316.46	(1,921,488.94)	(3,847,775.94)
F. ENDING CASH (A + E)			15,377,209.96	13,200,173.96	14,665,460.96	14,974,407.96	12,868,819.96	20,288,136.42	18,366,647.48	14,518,871.54
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		14,518,871.54	12,566,665.34	16,743,183.14	12,941,353.94				
B. RECEIPTS									
LCCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 6,189,294.20	3,744,828.20	3,744,828.20	6,187,293.20			52,196,197.00	52,196,197.00
Property Taxes		8020-8079 0.00	7,860,557.00	0.00	0.00			15,938,091.00	15,938,091.00
Miscellaneous Funds		8080-8099 (141,085.90)	(141,085.90)	(141,085.90)	(141,085.98)			(1,135,558.00)	(1,135,558.00)
Federal Revenue		8100-8299 0.00	332,265.00	942,631.00	464,624.00	1,196,292.00		4,710,996.00	4,710,996.00
Other State Revenue		8300-8599 796,008.50	546,008.50	546,008.50	415,985.00			5,250,377.00	5,250,377.00
Other Local Revenue		8600-8799 251,784.00	251,784.00	451,784.00	451,784.00			3,034,717.00	3,034,717.00
Interfund Transfers In		8910-8929						0.00	0.00
All Other Financing Sources		8930-8979						0.00	0.00
TOTAL RECEIPTS		7,096,000.80	12,594,356.80	5,544,165.80	7,378,600.22	1,196,292.00	0.00	79,994,820.00	79,994,820.00
C. DISBURSEMENTS									
Certificated Salaries		1000-1999 3,274,544.00	3,474,544.00	3,474,544.00	3,674,544.00			36,699,753.00	36,699,753.00
Classified Salaries		2000-2999 1,057,560.00	1,047,560.00	1,047,560.00	1,049,311.20			12,103,031.00	12,103,031.00
Employee Benefits		3000-3999 1,360,000.00	1,360,000.00	1,360,000.00	1,280,430.00			14,919,324.00	14,919,324.00
Books and Supplies		4000-4999 695,214.00	862,150.00	962,150.00	480,246.00			6,477,910.00	6,477,910.00
Services		5000-5999 1,548,852.00	1,548,623.00	2,485,412.00	583,295.00			11,890,252.00	11,890,252.00
Capital Outlay		6000-6599 351,201.00	156,231.00	25,012.00	20,506.00			2,740,719.00	2,740,719.00
Other Outgo		7000-7499 (45,687.00)	(31,269.00)	(8,683.00)				(163,437.00)	(163,437.00)
Interfund Transfers Out		7600-7629 806,523.00						806,523.00	806,523.00
All Other Financing Uses		7630-7699						0.00	0.00
TOTAL DISBURSEMENTS		9,048,207.00	8,417,839.00	9,345,995.00	7,088,332.20	0.00	0.00	85,474,075.00	85,474,075.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199						0.00	
Accounts Receivable		9200-9299						2,720,056.00	
Due From Other Funds		9310						1,967,023.00	
Stores		9320						0.00	
Prepaid Expenditures		9330						1,113,424.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	5,800,503.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599						2,040,980.00	
Due To Other Funds		9610						58,111.00	
Current Loans		9640						0.00	
Unearned Revenues		9650						0.00	
Deferred Inflows of Resources		9690						660,258.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,759,349.00	
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	3,041,154.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,952,206.20)	4,176,517.80	(3,801,829.20)	290,268.02	1,196,292.00	0.00	(2,438,101.00)	(5,479,255.00)
F. ENDING CASH (A + E)		12,566,665.34	16,743,183.14	12,941,353.94	13,231,621.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,427,913.96	

Washington Unified (72694) - 16/17 1st Interim						v17.2b
LOCAL CONTROL FUNDING FORMULA						2016-17
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			68.87%	COLA 0.000%	68.87% 2016-17
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,331.32	7,083	737	1,077	542	22,006,364
Grades 4-6	1,745.77	7,189		990	499	15,149,391
Grades 7-8	1,108.17	7,403		1,020	513	9,902,704
Grades 9-12	2,141.01	8,578	223	1,212	610	22,745,232
Subtract NSS						-
NSS Allowance						-
TOTAL BASE	7,326.27	55,632,448	2,195,628	7,965,239	4,010,376	69,803,691
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						411,164
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						70,214,855
ECONOMIC RECOVERY TARGET PAYMENT						1/2
CALCULATE LCFF FLOOR						
				12-13 Rate	16-17 ADA	
Current year Funded ADA times Base per ADA				5,250.12	7,326.27	38,463,797
Current year Funded ADA times Other RL per ADA				52.99	7,326.27	388,219
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						7,212,927
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,338.28	7,326.27	17,130,871
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						63,195,814
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2016-17
LOCAL CONTROL FUNDING FORMULA TARGET						70,214,855
LOCAL CONTROL FUNDING FORMULA FLOOR						63,195,814
Applied Funding Formula: Floor or Target						FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)						7,019,041
Current Year Gap Funding						54.18% 3,802,916
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						66,998,730
CALCULATE STATE AID						
Transition Entitlement						66,998,730
Local Revenue (including RDA)						(14,810,777)
Gross State Aid						52,187,953
CALCULATE MINIMUM STATE AID						
				12-13 Rate	16-17 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA				5,303.11	7,326.27	38,852,016
2012-13 NSS Allowance (deficit)						-
Less Current Year Property Taxes/In Lieu						(14,810,777)
Subtotal State Aid for Historical RL/Charter General BG						24,041,239
Categorical funding from 2012-13						7,212,927
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						31,254,166
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						52,187,953
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						66,998,730
CHANGE OVER PRIOR YEAR				6.73%	4,226,112	
LCFF Entitlement PER ADA						9,145
PER ADA CHANGE OVER PRIOR YEAR				5.93%	512	
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2016-17
State Aid				6.47%	3,170,225	52,187,953
Property Taxes net of in-lieu				7.68%	1,055,886	14,810,777
Charter in-Lieu Taxes				0.00%	-	-
LCFF pre COE, Choice, Supp				6.73%	4,226,111	66,998,730

Washington Unified School District
Multiyear Projection Assumptions Summary
2016-2017 First Interim Budget
December 8, 2016

Fiscal 2016-17

Revenues: Overall revenues for fiscal 2016-17 are anticipated to increase by \$2.1M or 2.68%. This increase is primarily attributable to the posting of carryover revenue in the Restricted General Fund. The unrestricted general fund saw a \$265 increase, or 0.38%. The revenue projection assumes 50% of ADA projected growth will materialize.

Expenditures: Overall expenditures are projected to increase by \$8.7M or 10.35%. The expenditure increase is attributable primarily to cost(s) associated with the WTA and Management compensation increases as well as posting of carryover in the Restricted General Fund.

Fiscal 2017-18

Revenues: State revenues are projected to be funded at 100% of the funding gap estimate, or 4.11%. This results in a projected increase in revenue of \$2.7M. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2017. State revenue is reduced by 2016-17 one-time funds of \$1.6M. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. Contributions to CalSTRS and CalPERS increase by \$700K. WTA and Management compensation increase of \$952K and reduction of one-time expenses of \$2.5M (buses and textbooks). All other expenses assume an inflationary factor of 2.0%.

Fiscal 2018-19

Revenues: State revenues are projected to be funded at 100% of the funding gap, or 1.58%. This results in a projected increase in funding of \$1.14M. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures plus an increase to CalSTRS and CalPERS of \$700K. All other expenses assume an inflationary factor of 2.0%.

Washington Unified School District
2016-2017 First Interim Budget
Unrestricted General Fund

	PROJECTED INCREASES		First Interim 2016-17	Year 1 Projected 2017-18	Year 2 Projected 2018-19
A. REVENUES	Revenue - Cola %				
LCFF Sources	4.11%	1.58%	66,998,730	69,752,378	70,854,465
Federal Revenues	0.00%	0.00%	13,653	13,653	13,653
Other State Revenues	1.11%	2.42%	3,033,344	1,349,890	1,382,557
Other Local Revenues	0.00%	0.00%	280,000	280,000	280,000
Other Sources	0.00%	0.00%	-	-	-
TOTAL REVENUES			70,325,727	71,395,921	72,530,675
B. EXPENDITURES	Expenses %				
Certificated Salaries					
Base Salaries			31,350,531	31,350,531	32,559,922
Step and Column	2.00%	2.00%		627,011	651,198
Cost of Living	0.00%	0.00%		-	-
Other Adjustments (STRS)				582,380	582,380
Total Certificated Salaries			31,350,531	32,559,922	33,793,500
Classified Salaries					
Base Salaries			9,621,700	9,621,700	9,941,484
Step and Column	2.00%	2.00%		192,433	198,830
Cost of Living	0.00%	0.00%		-	-
Other Adjustments (PERS)				127,351	127,351
Total Classified Salaries			9,621,700	9,941,484	10,267,665
Employee Benefits			12,637,782	12,867,918	13,102,656
Books and Supplies	2.00%	2.00%	3,824,478	2,711,232	2,765,457
Services, Other Operating Expenses	2.00%	2.00%	7,777,424	7,932,972	8,091,631
Capital Outlay	0.00%	0.00%	2,353,715	1,321,185	1,321,185
Other Outgo	2.00%	2.00%	85,650	87,363	89,110
Direct Support / Indirect Cost	2.00%	2.00%	(1,366,876)	(1,394,214)	(1,422,098)
Other Financing Uses	0.00%	0.00%	-	-	-
Transfers Out	0.00%	0.00%	-	-	-
2017-18 Certificated / Management Increase	0.00%	2.00%	-	952,000	971,040
Future Budget Reductions	0.00%	0.00%	-	(750,000)	(1,500,000)
Contributions	2.00%	2.00%	8,449,351	8,618,338	8,790,705
TOTAL EXPENDITURES			74,733,755	74,848,200	76,270,851
C. NET INCREASE (DECREASE) IN FUND			(4,408,028)	(3,452,279)	(3,740,176)
E. FUND BALANCE, RESERVES					
Beginning Balance			17,514,230	13,106,202	9,653,923
Estimated Ending Balance			13,106,202	9,653,923	5,913,747
F. COMPONENTS OF ENDING FUND BALANCE					
Reserved Amounts					
Revolving Cash			25,000	25,000	25,000
Stores			-	35,000	35,000
QSCB Sinking Fund			-	-	-
Designated for Economic Uncertainties	2.00%	2.00%	5,503,391	5,613,459	5,725,728
Other Designations (1:1, PD, Capital Outlay)			7,577,811	3,980,464	-
Unappropriated Amount			-	-	128,019

Washington Unified School District
2016-2017 First Interim Budget
Restricted General Fund

	PROJECTED INCREASES		First Interim 2016-17	Year 1 Projected 2017-18	Year 2 Projected 2018-19
A. REVENUES	Revenue - Cola %				
LCFF Sources	4.11%	1.58%	-	-	-
Federal Revenues	0.00%	0.00%	4,697,343	4,697,343	4,697,343
Other State Revenues	1.11%	2.42%	2,217,033	2,241,642	2,295,890
Other Local Revenues	0.00%	0.00%	2,754,717	2,754,717	2,754,717
Other Sources	0.00%	0.00%	-	-	-
TOTAL REVENUES			9,669,093	9,693,702	9,747,950
B. EXPENDITURES	Expenses %				
Certificated Salaries					
Base Salaries			5,349,222	5,349,222	5,456,206
Step and Column	2.00%	2.00%		106,984	109,124
Cost of Living	0.00%	0.00%			
Other Adjustments					
Total Certificated Salaries			5,349,222	5,456,206	5,565,330
Classified Salaries					
Base Salaries			2,481,331	2,481,331	2,530,958
Step and Column	2.00%	2.00%		49,627	50,619
Cost of Living	0.00%	0.00%			
Other Adjustments					
Total Classified Salaries			2,481,331	2,530,958	2,581,577
Employee Benefits			2,281,542	2,307,004	2,332,976
Books and Supplies	2.00%	2.00%	2,653,432	2,706,501	2,760,631
Services, Other Operating Expenses	0.00%	0.00%	4,112,828	4,112,828	4,112,828
Capital Outlay	0.00%	0.00%	387,004	-	-
Other Outgo	0.00%	0.00%	155,417	155,417	155,417
Direct Support / Indirect Cost	0.00%	0.00%	962,372	962,372	962,372
Other Financing Uses	0.00%	0.00%	-	-	-
Transfers Out	0.00%	0.00%	806,523	806,523	806,523
Future Budget Reductions	0.00%	0.00%	-	-	-
Contributions	2.00%	2.00%	(8,449,351)	(8,618,338)	(8,790,705)
TOTAL EXPENDITURES			10,740,320	10,419,471	10,486,949
C. NET INCREASE (DECREASE) IN FUND			(1,071,227)	(725,769)	(738,999)
E. FUND BALANCE, RESERVES					
Beginning Balance			2,581,563	1,510,336	784,567
Estimated Ending Balance			1,510,336	784,567	45,568
F. COMPONENTS OF ENDING FUND BALANCE					
Reserved Amounts					
Revolving Cash					
Prepaid Expenditures			-	-	-
Legally Restricted Balances			1,510,337	784,567	45,568
Designated for Economic Uncertainties	0.00%	0.00%	-	-	-
Unappropriated Amount			-	-	-

Washington Unified School District
2016-2017 First Interim Budget
Unrestricted/Restricted General Fund

	First Interim 2016-17	Year 1 Projected 2017-18	Year 2 Projected 2018-19
A. REVENUES			
LCFF Sources	66,998,730	69,752,378	70,854,465
Federal Revenues	4,710,996	4,710,996	4,710,996
Other State Revenues	5,250,377	3,591,532	3,678,447
Other Local Revenues	3,034,717	3,034,717	3,034,717
Other Sources	-	-	-
TOTAL REVENUES	79,994,820	81,089,623	82,278,625
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	36,699,753	36,699,753	38,016,128
Step and Column		733,995	760,322
Cost of Living		-	-
Other Adjustments		582,380	582,380
Total Certificated Salaries	36,699,753	38,016,128	39,358,830
Classified Salaries			
Base Salaries	12,103,031	12,103,031	12,472,442
Step and Column		242,060	249,449
Cost of Living		-	-
Other Adjustments		127,351	127,351
Total Classified Salaries	12,103,031	12,472,442	12,849,242
Employee Benefits	14,919,324	15,174,922	15,435,632
Books and Supplies	6,477,910	5,417,733	5,526,088
Services, Other Operating Expenses	11,890,252	12,045,800	12,204,459
Capital Outlay	2,740,719	1,321,185	1,321,185
Other Outgo	241,067	242,780	244,527
Direct Support / Indirect Cost	(404,504)	(431,842)	(459,726)
Other Financing Uses	-	-	-
Transfers Out	806,523	806,523	806,523
2017-18 Certificated / Management Increase	-	952,000	971,040
Future Budget Reductions	-	(750,000)	(1,500,000)
Contributions	-	-	-
TOTAL EXPENDITURES	85,474,075	85,267,671	86,757,800
C. NET INCREASE (DECREASE) IN FUND	(5,479,255)	(4,178,048)	(4,479,175)
E. FUND BALANCE, RESERVES			
Beginning Balance	20,095,793	14,616,538	10,438,490
Estimated Ending Balance	14,616,538	10,438,490	5,959,315
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	-	35,000	35,000
Legally Restricted Balances	1,510,337	784,567	45,568
Designated Economic Uncertainties	5,503,391	5,613,459	5,725,728
Other Designations	7,577,811	3,980,464	-
Unappropriated Amount	-	-	128,019

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	66,998,730.00	4.11%	69,752,378.00	1.58%	70,854,465.00
2. Federal Revenues	8100-8299	13,653.00	0.00%	13,653.00	0.00%	13,653.00
3. Other State Revenues	8300-8599	3,033,344.00	-55.50%	1,349,890.00	2.42%	1,382,557.00
4. Other Local Revenues	8600-8799	280,000.00	0.00%	280,000.00	0.00%	280,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(8,449,351.00)	2.00%	(8,618,338.00)	2.00%	(8,790,705.00)
6. Total (Sum lines A1 thru A5c)		61,876,376.00	1.46%	62,777,583.00	1.53%	63,739,970.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,350,531.00		32,559,922.00
b. Step & Column Adjustment				627,011.00		651,198.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				582,380.00		582,380.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,350,531.00	3.86%	32,559,922.00	3.79%	33,793,500.00
2. Classified Salaries						
a. Base Salaries				9,621,700.00		9,941,484.00
b. Step & Column Adjustment				192,433.00		198,830.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				127,351.00		127,351.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,621,700.00	3.32%	9,941,484.00	3.28%	10,267,665.00
3. Employee Benefits	3000-3999	12,637,782.00	1.82%	12,867,918.00	1.82%	13,102,656.00
4. Books and Supplies	4000-4999	3,824,478.00	-29.11%	2,711,232.00	2.00%	2,765,457.00
5. Services and Other Operating Expenditures	5000-5999	7,777,424.00	2.00%	7,932,972.00	2.00%	8,091,631.00
6. Capital Outlay	6000-6999	2,353,715.00	-43.87%	1,321,185.00	0.00%	1,321,185.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,650.00	2.00%	87,363.00	2.00%	89,110.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,366,876.00)	2.00%	(1,394,214.00)	2.00%	(1,422,098.00)
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)				202,000.00		(528,960.00)
11. Total (Sum lines B1 thru B10)		66,284,404.00	-0.08%	66,229,862.00	1.89%	67,480,146.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,408,028.00)		(3,452,279.00)		(3,740,176.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,514,229.80		13,106,201.80		9,653,922.80
2. Ending Fund Balance (Sum lines C and D1)		13,106,201.80		9,653,922.80		5,913,746.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		60,000.00		60,000.00
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	7,577,810.92		3,980,463.80		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,503,390.88		5,613,459.00		5,725,728.00
2. Unassigned/Unappropriated	9790	0.00		0.00		128,018.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,106,201.80		9,653,922.80		5,913,746.80

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	5,503,390.88		5,613,459.00		5,725,728.00
c. Unassigned/Unappropriated	9790	0.00		0.00		128,018.80
(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)		5,503,390.88		5,613,459.00		5,853,746.80
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.						
Future Budget Reductions						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,697,343.00	0.00%	4,697,343.00	0.00%	4,697,343.00
3. Other State Revenues	8300-8599	2,217,033.00	1.11%	2,241,642.00	2.42%	2,295,890.00
4. Other Local Revenues	8600-8799	2,754,717.00	0.00%	2,754,717.00	0.00%	2,754,717.00
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	8,449,351.00	2.00%	8,618,338.00	2.00%	8,790,705.00
6. Total (Sum lines A1 thru A5c)		18,118,444.00	1.07%	18,312,040.00	1.24%	18,538,655.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,349,222.00		5,456,206.00
b. Step & Column Adjustment				106,984.00		109,124.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,349,222.00	2.00%	5,456,206.00	2.00%	5,565,330.00
2. Classified Salaries						
a. Base Salaries				2,481,331.00		2,530,958.00
b. Step & Column Adjustment				49,627.00		50,619.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,481,331.00	2.00%	2,530,958.00	2.00%	2,581,577.00
3. Employee Benefits	3000-3999	2,281,542.00	1.12%	2,307,004.00	1.13%	2,332,976.00
4. Books and Supplies	4000-4999	2,653,432.00	2.00%	2,706,501.00	2.00%	2,760,631.00
5. Services and Other Operating Expenditures	5000-5999	4,112,828.00	0.00%	4,112,828.00	0.00%	4,112,828.00
6. Capital Outlay	6000-6999	387,004.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	155,417.00	0.00%	155,417.00	0.00%	155,417.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	962,372.00	0.00%	962,372.00	0.00%	962,372.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	806,523.00	0.00%	806,523.00	0.00%	806,523.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,189,671.00	-0.79%	19,037,809.00	1.26%	19,277,654.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,071,227.00)		(725,769.00)		(738,999.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,581,563.30		1,510,336.30		784,567.30
2. Ending Fund Balance (Sum lines C and D1)		1,510,336.30		784,567.30		45,568.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,510,336.53		784,567.30		45,568.30
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	(0.23)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,510,336.30		784,567.30		45,568.30

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.						

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. LCF/Revenue Limit Sources	8010-8099	66,998,730.00	4.11%	69,752,378.00	1.58%	70,854,465.00
2. Federal Revenues	8100-8299	4,710,996.00	0.00%	4,710,996.00	0.00%	4,710,996.00
3. Other State Revenues	8300-8599	5,250,377.00	-31.59%	3,591,532.00	2.42%	3,678,447.00
4. Other Local Revenues	8600-8799	3,034,717.00	0.00%	3,034,717.00	0.00%	3,034,717.00
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)		79,994,820.00	1.37%	81,089,623.00	1.47%	82,278,625.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,699,753.00		38,016,128.00
b. Step & Column Adjustment				733,995.00		760,322.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				582,380.00		582,380.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,699,753.00	3.59%	38,016,128.00	3.53%	39,358,830.00
2. Classified Salaries						
a. Base Salaries				12,103,031.00		12,472,442.00
b. Step & Column Adjustment				242,060.00		249,449.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				127,351.00		127,351.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,103,031.00	3.05%	12,472,442.00	3.02%	12,849,242.00
3. Employee Benefits	3000-3999	14,919,324.00	1.71%	15,174,922.00	1.72%	15,435,632.00
4. Books and Supplies	4000-4999	6,477,910.00	-16.37%	5,417,733.00	2.00%	5,526,088.00
5. Services and Other Operating Expenditures	5000-5999	11,890,252.00	1.31%	12,045,800.00	1.32%	12,204,459.00
6. Capital Outlay	6000-6999	2,740,719.00	-51.79%	1,321,185.00	0.00%	1,321,185.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	241,067.00	0.71%	242,780.00	0.72%	244,527.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(404,504.00)	6.76%	(431,842.00)	6.46%	(459,726.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	806,523.00	0.00%	806,523.00	0.00%	806,523.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				202,000.00		(528,960.00)
11. Total (Sum lines B1 thru B10)		85,474,075.00	-0.24%	85,267,671.00	1.75%	86,757,800.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,479,255.00)		(4,178,048.00)		(4,479,175.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,095,793.10		14,616,538.10		10,438,490.10
2. Ending Fund Balance (Sum lines C and D1)		14,616,538.10		10,438,490.10		5,959,315.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		60,000.00		60,000.00
b. Restricted	9740	1,510,336.53		784,567.30		45,568.30
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	7,577,810.92		3,980,463.80		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,503,390.88		5,613,459.00		5,725,728.00
2. Unassigned/Unappropriated	9790	(0.23)		0.00		128,018.80
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,616,538.10		10,438,490.10		5,959,315.10

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,503,390.88		5,613,459.00		5,725,728.00
c. Unassigned/Unappropriated	9790	0.00		0.00		128,018.80
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.23)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,503,390.65		5,613,459.00		5,853,746.80
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.44%		6.58%		6.75%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		7,304.38		7,304.38		7,304.38
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		85,474,075.00		85,267,671.00		86,757,800.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		85,474,075.00		85,267,671.00		86,757,800.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,564,222.25		2,558,030.13		2,602,734.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,564,222.25		2,558,030.13		2,602,734.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)	District Regular	7,304.38		
	Charter School		0.00	
	Total ADA	7,304.38	7,304.38	0.0%
1st Subsequent Year (2017-18)	District Regular	7,304.38		
	Charter School			
	Total ADA	7,304.38	7,304.38	0.0%
2nd Subsequent Year (2018-19)	District Regular	7,304.38		
	Charter School			
	Total ADA	7,304.38	7,304.38	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	7,544	7,544		
Charter School	423	423		
Total Enrollment	7,967	7,967	0.0%	Met
1st Subsequent Year (2017-18)				
District Regular	7,544	7,544		
Charter School	423	423		
Total Enrollment	7,967	7,967	0.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	7,544	7,544		
Charter School	423	423		
Total Enrollment	7,967	7,967	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	7,118	7,387	96.4%
Second Prior Year (2014-15)			
District Regular	7,262	7,596	
Charter School			
Total ADA/Enrollment	7,262	7,596	95.6%
First Prior Year (2015-16)			
District Regular	7,236	7,544	
Charter School	0	423	
Total ADA/Enrollment	7,236	7,967	90.8%
		Historical Average Ratio:	94.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	7,304	7,544		
Charter School	0	423		
Total ADA/Enrollment	7,304	7,967	91.7%	Met
1st Subsequent Year (2017-18)				
District Regular	7,304	7,544		
Charter School		423		
Total ADA/Enrollment	7,304	7,967	91.7%	Met
2nd Subsequent Year (2018-19)				
District Regular	7,304	7,544		
Charter School		423		
Total ADA/Enrollment	7,304	7,967	91.7%	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 budget adoption.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2016-17)	68,020,696.00	68,134,288.00	0.2%	Met
1st Subsequent Year (2017-18)	69,752,378.00	69,752,378.00	0.0%	Met
2nd Subsequent Year (2018-19)	70,854,465.00	70,854,465.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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)	37,900,382.01	43,547,605.55	87.0%
Second Prior Year (2014-15)	42,852,112.86	49,795,582.06	86.1%
First Prior Year (2015-16)	48,112,681.07	55,390,783.30	86.9%
Historical Average Ratio:			86.7%

	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):	83.7% to 89.7%	83.7% to 89.7%	83.7% to 89.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	53,610,013.00	66,284,404.00	80.9%	Not Met
1st Subsequent Year (2017-18)	55,369,324.00	66,229,862.00	83.6%	Not Met
2nd Subsequent Year (2018-19)	57,163,821.00	67,480,146.00	84.7%	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)

In 16/17 there was a \$1.1M math adoption and six (6) buses purchased at a cost of \$1M.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	3,989,649.00	4,710,996.00	18.1%	Yes
1st Subsequent Year (2017-18)	3,989,649.00	4,710,996.00	18.1%	Yes
2nd Subsequent Year (2018-19)	3,989,649.00	4,710,996.00	18.1%	Yes

Explanation:
(required if Yes)
2015/16 carryover is posted at 16/17 1st Interim.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	4,069,335.00	5,250,377.00	29.0%	Yes
1st Subsequent Year (2017-18)	3,591,532.00	3,591,532.00	0.0%	No
2nd Subsequent Year (2018-19)	3,678,447.00	3,678,447.00	0.0%	No

Explanation:
(required if Yes)
State Mandate Cost Reimbursements, Career Technical Education Incentive Grant and the CTE Specialized Secondary Grant as well as other State revenue has been budgeted.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	2,791,093.00	3,034,717.00	8.7%	Yes
1st Subsequent Year (2017-18)	2,791,093.00	3,034,717.00	8.7%	Yes
2nd Subsequent Year (2018-19)	2,791,093.00	3,034,717.00	8.7%	Yes

Explanation:
(required if Yes)
2015/16 deferred revenue and other local revenue has been budgeted.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	3,976,436.00	6,477,910.00	62.9%	Yes
1st Subsequent Year (2017-18)	5,417,733.00	5,417,733.00	0.0%	No
2nd Subsequent Year (2018-19)	5,526,088.00	5,526,088.00	0.0%	No

Explanation:
(required if Yes)
16/17 Math Adoption for \$1.1M and 15/16 carryover .

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	12,113,497.00	11,890,252.00	-1.8%	No
1st Subsequent Year (2017-18)	12,045,800.00	12,045,800.00	0.0%	No
2nd Subsequent Year (2018-19)	12,204,459.00	12,204,459.00	0.0%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	10,850,077.00	12,996,090.00	19.8%	Not Met
1st Subsequent Year (2017-18)	10,372,274.00	11,337,245.00	9.3%	Not Met
2nd Subsequent Year (2018-19)	10,459,189.00	11,424,160.00	9.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	16,089,933.00	18,368,162.00	14.2%	Not Met
1st Subsequent Year (2017-18)	17,463,533.00	17,463,533.00	0.0%	Met
2nd Subsequent Year (2018-19)	17,730,547.00	17,730,547.00	0.0%	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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

2015/16 carryover is posted at 16/17 1st Interim.

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

State Mandate Cost Reimbursements, Career Technical Education Incentive Grant and the CTE Specialized Secondary Grant as well as other State revenue has been budgeted.

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

2015/16 deferred revenue and other local revenue has been budgeted.

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

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

16/17 Math Adoption for \$1.1M and 15/16 carryover .

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,471,900.13	2,270,881.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)			

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)

Will adjust for 2nd Interim.

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)	6.4%	6.6%	6.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.1%	2.2%	2.3%

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)	(4,408,028.00)	66,284,404.00	6.7%	Not Met
1st Subsequent Year (2017-18)	(3,452,279.00)	66,229,862.00	5.2%	Not Met
2nd Subsequent Year (2018-19)	(3,740,176.00)	67,480,146.00	5.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

15/16 Classified, Certificated and Management/Confidential retros were processed. 16/17 Certificated and Management/Confidential negotiated salary/benefit was budgeted. One time expense to 16/17 math textbook adoption and 2 buses.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2016-17)	14,616,538.10	Met
1st Subsequent Year (2017-18)	10,438,490.10	Met
2nd Subsequent Year (2018-19)	5,959,315.10	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2016-17)	13,231,621.96	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):	7,304	7,304	7,304
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): _____

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	85,474,075.00	85,267,671.00	86,757,800.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	85,474,075.00	85,267,671.00	86,757,800.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,564,222.25	2,558,030.13	2,602,734.00
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,564,222.25	2,558,030.13	2,602,734.00

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)	5,503,390.88	5,613,459.00	5,725,728.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	128,018.80
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)	(0.23)	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)	5,503,390.65	5,613,459.00	5,853,746.80
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.44%	6.58%	6.75%
District's Reserve Standard (Section 10B, Line 7):	2,564,222.25	2,558,030.13	2,602,734.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

1b. If Yes, identify the interfund borrowings:

Cashflow concerns with Fund 09, 12, and 13.

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)?

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 budget adoption.

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(8,318,441.00)	(8,449,351.00)	1.6%	130,910.00	Met
1st Subsequent Year (2017-18)	(8,618,338.00)	(8,618,338.00)	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	(8,790,705.00)	(8,790,705.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	806,523.00	806,523.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	806,523.00	806,523.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	806,523.00	806,523.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	11	FUND 01, 25, 56	7438/7439	15,439,819
Certificates of Participation	22	FUND 25	7438/7439	68,265,000
General Obligation Bonds	16	FUND 51	7438/7439	77,133,895
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			257,788

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
TOTAL:				161,096,502

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	1,466,556	1,454,588	1,407,040	1,394,568
Certificates of Participation	4,830,644	5,017,075	4,998,644	5,015,069
General Obligation Bonds	4,036,444	4,091,269	4,323,794	4,562,319
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Total Annual Payments:	10,333,644	10,562,932	10,729,478	10,971,956
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	Yes

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

DATA 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 District uses RDA and Developer Fee Revenues for future debt service payments. Additionally, the City of West Sacramento pays for joint use of the high school facility on an annual basis.

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	4,038,943.00	4,038,943.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,040,294.00	5,040,294.00
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 01, 2016	Apr 01, 2016

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	0.00	0.00
1st Subsequent Year (2017-18)	0.00	0.00
2nd Subsequent Year (2018-19)	0.00	0.00
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)	250,000.00	250,000.00
1st Subsequent Year (2017-18)	0.00	250,000.00
2nd Subsequent Year (2018-19)	0.00	250,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	0.00	250,000.00
1st Subsequent Year (2017-18)	0.00	250,000.00
2nd Subsequent Year (2018-19)	0.00	250,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	120	120
1st Subsequent Year (2017-18)	125	125
2nd Subsequent Year (2018-19)	130	130

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?
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	403.0	403.0	403.0	403.0

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

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)?	Yes	Yes	No

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

Total cost of salary settlement	1,743,053	842,017	
% change in salary schedule from prior year (may enter text, such as "Reopener")	4.0%	2.0%	

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

--	--	--

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

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

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

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

--

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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?

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

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	309.0	309.0	309.0	309.0

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

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)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases	0	0	0

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)
No	No	No
2,560,452	2,586,057	2,611,917
varies	varies	varies
1.0%	1.0%	1.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
188,751	192,433	198,830
2.0%	2.0%	2.0%

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

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	47.0	47.0	47.0	47.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, complete question 2.
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

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)?	Yes	Yes	No
Total cost of salary settlement	176,500		
Change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	2.0%	

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?

Yes

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.

Fund 09 shows a projected negative fund balance at the end of the current fiscal year. WSECP will need to close their fund under District 41 and move cash to District 04 (WUSD). Once transaction is deposited, the Fund will be positive.

Fund 12, Child Development, projects a negative fund balance. The Administration will work with the program manager to make adjustments by the reporting of the Second Interim Report.

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 First Interim Criteria and Standards Review
