

CAJON VALLEY UNION SCHOOL DISTRICT

2016-17 SECOND INTERIM REPORT

AS OF JANUARY 31, 2017

(STATE SACS REPORT)

GENERAL FUND AND SUPPLEMENTAL
WORKSHEETS

2016-17 ADOPTED BUDGET

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	137,552,758.27	137,843,042.00	76,070,983.47	139,405,030.56	1,561,988.56	1.1%
2) Federal Revenue		8100-8299	8,256.00	117,853.50	20,205.28	117,853.50	0.00	0.0%
3) Other State Revenue		8300-8599	2,707,259.90	5,946,720.18	4,045,060.76	5,991,216.72	44,496.54	0.7%
4) Other Local Revenue		8600-8799	2,553,667.83	3,004,649.67	2,192,302.49	3,600,552.98	595,903.31	19.8%
5) TOTAL, REVENUES			142,821,942.00	146,912,265.35	82,328,552.00	149,114,653.76		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	58,564,273.63	59,077,530.00	31,755,144.32	59,852,162.82	(774,632.82)	-1.3%
2) Classified Salaries		2000-2999	17,178,182.50	17,318,481.97	9,529,515.69	17,457,967.67	(139,485.70)	-0.8%
3) Employee Benefits		3000-3999	24,981,437.83	26,947,925.65	13,937,719.82	27,388,520.18	(440,594.53)	-1.6%
4) Books and Supplies		4000-4999	5,413,573.92	13,131,384.88	2,447,232.01	11,193,521.39	1,937,863.49	14.8%
5) Services and Other Operating Expenditures		5000-5999	9,473,874.75	11,811,246.64	5,994,320.70	12,622,726.17	(811,479.53)	-6.9%
6) Capital Outlay		6000-6999	237,182.00	1,204,911.92	19,718,051.76	20,724,648.78	(19,519,736.86)	-1620.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	385,195.42	385,195.42	235,620.28	428,217.99	(43,022.57)	-11.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,148,648.69)	(1,162,891.69)	(563,432.08)	(1,166,682.91)	3,791.22	-0.3%
9) TOTAL, EXPENDITURES			115,085,071.36	128,713,784.79	83,054,172.50	148,501,082.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,736,870.64	18,198,480.56	(725,620.50)	613,571.67		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	0.00	0.00	(300,000.00)	-100.0%
b) Transfers Out		7600-7629	642,840.00	642,840.00	300,000.00	2,242,840.00	(1,600,000.00)	-248.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	19,455,000.00	19,455,000.00	19,455,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,018,140.88)	(26,218,140.88)	(1,000,000.00)	(24,765,314.98)	1,452,825.90	-5.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,360,980.88)	(26,560,980.88)	18,155,000.00	(7,553,154.98)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,375,889.76	(8,362,500.32)	17,429,379.50	(6,939,583.31)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,759,912.96	28,759,912.96		28,759,912.96	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)			28,759,912.96	28,759,912.96		28,759,912.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,759,912.96	28,759,912.96		28,759,912.96		
2) Ending Balance, June 30 (E + F1e)			30,135,802.72	20,397,412.64		21,820,329.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	338,271.00	350,738.74		350,738.74		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		3,747,430.00		
CVEA Negotiated Settlement Agreeme	0000	9780				3,747,430.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,005,515.00	5,777,148.00		6,576,947.00		
Unassigned/Unappropriated Amount			24,642,016.72	14,119,525.90		10,995,213.91		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	90,430,628.00	88,633,995.73	49,857,366.00	90,912,990.00	2,278,994.27	2.6%
Education Protection Account State Aid - Current Year		8012	19,530,179.00	19,244,918.00	9,622,459.00	20,123,500.00	878,582.00	4.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	83,634.74	83,634.74	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	223,543.00	222,601.00	110,468.22	222,601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	26,769,431.27	29,190,690.27	15,897,528.83	29,190,690.27	0.00	0.0%
Unsecured Roll Taxes		8042	910,402.00	947,508.00	954,589.11	955,211.90	7,703.90	0.8%
Prior Years' Taxes		8043	0.00	(11,162.00)	(12,680.06)	(12,406.38)	(1,244.38)	11.1%
Supplemental Taxes		8044	1,388,333.00	1,314,249.00	814,271.84	1,314,249.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	590.72	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,023,532.00	2,023,532.00	682,994.32	736,118.00	(1,287,414.00)	-63.6%
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			141,276,048.27	141,566,332.00	77,927,587.98	143,526,588.53	1,960,256.53	1.4%
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	(3,723,290.00)	(3,723,290.00)	(1,856,604.51)	(4,121,557.97)	(398,267.97)	10.7%
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			137,552,758.27	137,843,042.00	76,070,983.47	139,405,030.56	1,561,988.56	1.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	8,256.00	8,256.00	7,442.68	8,256.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	109,597.50	12,762.60	109,597.50	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,256.00	117,853.50	20,205.28	117,853.50	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	547,287.90	3,733,475.90	3,181,300.00	3,741,972.00	8,496.10	0.2%
Lottery - Unrestricted and Instructional Materials		8560	2,156,121.80	2,194,809.28	809,325.32	2,194,809.28	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	3,850.20	18,435.00	54,435.44	54,435.44	36,000.44	195.3%
TOTAL, OTHER STATE REVENUE			2,707,259.90	5,946,720.18	4,045,060.76	5,991,216.72	44,496.54	0.7%

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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	14,000.00	17,515.83	17,663.63	19,657.52	2,141.69	12.2%
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	115,000.00	115,000.00	103,250.04	133,279.55	18,279.55	15.9%
Interest		8660	200,400.00	200,400.00	156,204.52	200,400.00	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	70,000.00	70,000.00	54,473.10	74,563.00	4,563.00	6.5%
Interagency Services		8677	157,400.00	157,400.00	87,046.95	177,400.00	20,000.00	12.7%
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	1,996,867.83	2,444,333.84	1,773,664.25	2,995,252.91	550,919.07	22.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,553,667.83	3,004,649.67	2,192,302.49	3,600,552.98	595,903.31	19.8%
TOTAL, REVENUES			142,821,942.00	146,912,265.35	82,328,552.00	149,114,653.76	2,202,388.41	1.5%

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Certificated Teachers' Salaries		1100	50,969,996.54	49,213,282.91	26,930,334.01	50,225,746.54	(1,012,463.63)	-2.1%
Certificated Pupil Support Salaries		1200	1,554,226.00	1,896,532.00	1,533,636.72	2,327,881.02	(431,349.02)	-22.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,742,669.09	5,836,567.09	3,104,397.44	6,070,734.26	(234,167.17)	-4.0%
Other Certificated Salaries		1900	297,382.00	2,131,148.00	186,776.15	1,227,801.00	903,347.00	42.4%
TOTAL, CERTIFICATED SALARIES			58,564,273.63	59,077,530.00	31,755,144.32	59,852,162.82	(774,632.82)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,083,367.00	1,111,931.00	699,262.85	1,154,970.09	(43,039.09)	-3.9%
Classified Support Salaries		2200	7,430,443.00	7,460,273.00	4,029,335.98	7,525,744.65	(65,471.65)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	2,036,856.75	2,052,120.75	1,186,647.81	2,035,120.75	17,000.00	0.8%
Clerical, Technical and Office Salaries		2400	5,899,977.00	5,961,255.47	3,243,151.30	6,034,226.83	(72,971.36)	-1.2%
Other Classified Salaries		2900	727,538.75	732,901.75	371,117.75	707,905.35	24,996.40	3.4%
TOTAL, CLASSIFIED SALARIES			17,178,182.50	17,318,481.97	9,529,515.69	17,457,967.67	(139,485.70)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,232,509.40	7,842,017.69	3,882,880.92	8,010,246.43	(168,228.74)	-2.1%
PERS		3201-3202	2,276,495.45	2,412,240.67	1,173,219.38	2,417,913.85	(5,673.18)	-0.2%
OASDI/Medicare/Alternative		3301-3302	2,523,451.85	2,534,839.33	1,142,955.80	2,570,432.47	(35,593.14)	-1.4%
Health and Welfare Benefits		3401-3402	9,398,552.00	9,850,383.11	5,006,973.43	10,022,241.15	(171,858.04)	-1.7%
Unemployment Insurance		3501-3502	44,487.86	44,665.69	19,155.18	49,868.55	(5,202.86)	-11.6%
Workers' Compensation		3601-3602	2,117,898.71	2,870,687.60	1,988,614.59	2,917,540.88	(46,853.28)	-1.6%
OPEB, Allocated		3701-3702	1,253,937.56	1,258,986.56	687,259.79	1,265,585.56	(6,599.00)	-0.5%
OPEB, Active Employees		3751-3752	43,266.00	43,266.00	0.00	43,266.00	0.00	0.0%
Other Employee Benefits		3901-3902	90,839.00	90,839.00	36,660.73	91,425.29	(586.29)	-0.6%
TOTAL, EMPLOYEE BENEFITS			24,981,437.83	26,947,925.65	13,937,719.82	27,388,520.18	(440,594.53)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	550,016.00	550,168.00	102,158.49	550,168.00	0.00	0.0%
Books and Other Reference Materials		4200	67,044.00	652,677.91	67,335.08	658,061.21	(5,383.30)	-0.8%
Materials and Supplies		4300	2,265,623.92	4,214,112.59	1,349,896.75	4,344,191.19	(130,078.60)	-3.1%
Noncapitalized Equipment		4400	2,530,890.00	7,714,426.38	927,841.69	5,641,100.99	2,073,325.39	26.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,413,573.92	13,131,384.88	2,447,232.01	11,193,521.39	1,937,863.49	14.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	202,012.50	288,804.22	150,564.35	338,356.44	(49,552.22)	-17.2%
Dues and Memberships		5300	46,718.00	57,468.00	35,045.02	59,518.00	(2,050.00)	-3.6%
Insurance		5400-5450	640,900.00	681,268.62	666,868.62	680,268.62	1,000.00	0.1%
Operations and Housekeeping Services		5500	4,900,300.00	4,900,300.00	2,371,324.16	4,895,500.00	4,800.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	847,188.92	1,169,135.70	482,264.57	1,167,298.84	1,836.86	0.2%
Transfers of Direct Costs		5710	(305,090.00)	(520,865.00)	(42,165.49)	(273,279.00)	(247,586.00)	47.5%
Transfers of Direct Costs - Interfund		5750	(8,726.67)	(8,726.67)	(4,447.16)	(9,726.67)	1,000.00	-11.5%
Professional/Consulting Services and Operating Expenditures		5800	2,876,354.00	4,967,829.77	1,989,510.06	5,186,347.80	(218,518.03)	-4.4%
Communications		5900	274,218.00	276,032.00	345,356.57	578,442.14	(302,410.14)	-109.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,473,874.75	11,811,246.64	5,994,320.70	12,622,726.17	(811,479.53)	-6.9%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	18,443,642.53	18,430,732.00	(18,430,732.00)	New
Buildings and Improvements of Buildings		6200	0.00	79,240.00	1,052,048.00	1,103,508.00	(1,024,268.00)	-1292.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	237,182.00	835,667.95	182,357.26	900,404.81	(64,736.86)	-7.7%
Equipment Replacement		6500	0.00	290,003.97	40,003.97	290,003.97	0.00	0.0%
TOTAL, CAPITAL OUTLAY			237,182.00	1,204,911.92	19,718,051.76	20,724,648.78	(19,519,736.86)	-1620.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,927.61	5,927.61	46,574.73	48,950.18	(43,022.57)	-725.8%
Other Debt Service - Principal		7439	379,267.81	379,267.81	189,045.55	379,267.81	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			385,195.42	385,195.42	235,620.28	428,217.99	(43,022.57)	-11.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(640,126.25)	(654,369.25)	(472,842.44)	(675,600.00)	21,230.75	-3.2%
Transfers of Indirect Costs - Interfund		7350	(508,522.44)	(508,522.44)	(90,589.64)	(491,082.91)	(17,439.53)	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,148,648.69)	(1,162,891.69)	(563,432.08)	(1,166,682.91)	3,791.22	-0.3%
TOTAL, EXPENDITURES			115,085,071.36	128,713,784.79	83,054,172.50	148,501,082.09	(19,787,297.30)	-15.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	300,000.00	300,000.00	0.00	0.00	(300,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.00	0.00	(300,000.00)	-100.0%
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	642,840.00	642,840.00	300,000.00	2,242,840.00	(1,600,000.00)	-248.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			642,840.00	642,840.00	300,000.00	2,242,840.00	(1,600,000.00)	-248.9%
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	19,455,000.00	19,455,000.00	19,455,000.00	New
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	19,455,000.00	19,455,000.00	19,455,000.00	New
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	(26,018,140.88)	(26,218,140.88)	(1,000,000.00)	(24,765,314.98)	1,452,825.90	-5.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(26,018,140.88)	(26,218,140.88)	(1,000,000.00)	(24,765,314.98)	1,452,825.90	-5.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(26,360,980.88)	(26,560,980.88)	18,155,000.00	(7,553,154.98)	19,007,825.90	-71.6%

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	660,443.00	660,443.00	230,153.00	660,443.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,912,126.00	12,422,205.75	3,450,575.69	13,203,594.75	781,389.00	6.3%
3) Other State Revenue		8300-8599	3,469,460.67	4,179,086.49	1,694,189.71	9,863,198.01	5,684,111.52	136.0%
4) Other Local Revenue		8600-8799	9,687,413.11	11,235,488.10	7,234,594.59	11,487,607.27	252,119.17	2.2%
5) TOTAL, REVENUES			23,729,442.78	28,497,223.34	12,609,512.99	35,214,843.03		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,378,821.87	18,872,470.64	8,785,124.11	18,120,059.76	752,410.88	4.0%
2) Classified Salaries		2000-2999	12,664,129.60	12,672,459.88	6,630,622.91	12,790,448.13	(117,988.25)	-0.9%
3) Employee Benefits		3000-3999	9,498,032.02	9,767,983.91	4,556,284.45	15,092,227.22	(5,324,243.31)	-54.5%
4) Books and Supplies		4000-4999	1,904,085.54	3,361,767.85	571,589.84	3,625,722.07	(263,954.22)	-7.9%
5) Services and Other Operating Expenditures		5000-5999	6,480,874.38	12,877,371.16	3,022,215.00	13,056,883.09	(179,511.93)	-1.4%
6) Capital Outlay		6000-6999	3,060,959.00	4,512,994.17	1,428,424.77	4,575,376.70	(62,382.53)	-1.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	495,555.00	495,555.00	216,447.48	454,555.00	41,000.00	8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	640,126.25	654,369.25	472,842.44	675,600.00	(21,230.75)	-3.2%
9) TOTAL, EXPENDITURES			51,122,583.66	63,214,971.86	25,683,551.00	68,390,871.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,393,140.88)	(34,717,748.52)	(13,074,038.01)	(33,176,028.94)		
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	96,759.74	96,759.74	(96,759.74)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	26,018,140.88	26,218,140.88	1,000,000.00	24,765,314.71	(1,452,826.17)	-5.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,018,140.88	26,218,140.88	903,240.26	24,668,554.97		

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)			(1,375,000.00)	(8,499,607.64)	(12,170,797.75)	(8,507,473.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,507,473.70	8,507,473.70		8,507,473.70	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)			8,507,473.70	8,507,473.70		8,507,473.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,507,473.70	8,507,473.70		8,507,473.70		
2) Ending Balance, June 30 (E + F1e)			7,132,473.70	7,866.06		(0.27)		
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			8,099,607.76	7,866.33		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(967,134.06)	(0.27)		(0.27)		

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	660,443.00	660,443.00	230,153.00	660,443.00	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			660,443.00	660,443.00	230,153.00	660,443.00	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	2,899,053.00	2,899,053.00	0.00	2,899,053.00	0.00	0.0%
Special Education Discretionary Grants		8182	790,104.00	790,104.00	0.00	790,104.00	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	4,439,805.00	5,350,926.84	2,209,929.84	6,056,308.84	705,382.00	13.2%
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	676,769.00	1,245,270.76	351,992.76	1,321,277.76	76,007.00	6.1%

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NCLB: Title III, Immigration Education Program	4201	8290	127,729.00	259,638.87	161,770.87	259,638.87	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	478,666.00	1,084,190.92	471,127.92	1,084,190.92	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	500,000.00	793,021.36	255,754.30	793,021.36	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,912,126.00	12,422,205.75	3,450,575.69	13,203,594.75	781,389.00	6.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	793,660.00	793,660.00	453,248.00	793,660.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	631,435.67	681,776.12	63,228.82	681,776.12	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	192,385.93	192,385.93	192,385.93	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	57,407.56	146,366.08	146,366.08	88,958.52	155.0%
California Clean Energy Jobs Act	6230	8590	625,000.00	1,000,000.00	0.00	956,727.00	(43,273.00)	-4.3%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,419,365.00	1,453,856.88	838,960.88	7,092,282.88	5,638,426.00	387.8%
TOTAL, OTHER STATE REVENUE			3,469,460.67	4,179,086.49	1,694,189.71	9,863,198.01	5,684,111.52	136.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,238,176.11	2,238,176.11	1,552,310.70	2,289,377.28	51,201.17	2.3%
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%) Adjustm		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	255,000.00	1,803,074.99	1,751,963.89	2,079,992.99	276,918.00	15.4%
Tuition		8710	76,000.00	76,000.00	0.00	0.00	(76,000.00)	-100.0%
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	7,118,237.00	7,118,237.00	3,930,320.00	7,118,237.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,687,413.11	11,235,488.10	7,234,594.59	11,487,607.27	252,119.17	2.2%
TOTAL, REVENUES			23,729,442.78	28,497,223.34	12,609,512.99	35,214,843.03	6,717,619.69	23.6%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,127,882.87	14,058,707.37	7,185,325.91	14,424,316.10	(365,608.73)	-2.6%
Certificated Pupil Support Salaries		1200	1,633,846.00	1,866,600.00	286,039.79	633,820.99	1,232,779.01	66.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,119,461.00	1,196,047.42	737,686.67	1,216,047.42	(20,000.00)	-1.7%
Other Certificated Salaries		1900	497,632.00	1,751,115.85	576,071.74	1,845,875.25	(94,759.40)	-5.4%
TOTAL, CERTIFICATED SALARIES			16,378,821.87	18,872,470.64	8,785,124.11	18,120,059.76	752,410.88	4.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,840,772.60	8,838,251.60	4,688,691.56	8,871,747.52	(33,495.92)	-0.4%
Classified Support Salaries		2200	2,170,198.00	2,152,891.00	1,026,316.36	2,206,274.37	(53,383.37)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	222,984.00	265,674.00	153,282.71	273,174.00	(7,500.00)	-2.8%
Clerical, Technical and Office Salaries		2400	839,943.00	808,796.28	452,841.26	812,710.26	(3,913.98)	-0.5%
Other Classified Salaries		2900	590,232.00	606,847.00	309,491.02	626,541.98	(19,694.98)	-3.2%
TOTAL, CLASSIFIED SALARIES			12,664,129.60	12,672,459.88	6,630,622.91	12,790,448.13	(117,988.25)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,968,220.29	2,092,174.40	1,067,564.76	7,617,810.23	(5,525,635.83)	-264.1%
PERS		3201-3202	1,605,182.11	1,610,493.11	800,306.93	1,611,238.48	(745.37)	0.0%
OASDI/Medicare/Alternative		3301-3302	1,504,748.49	1,522,974.82	610,988.82	1,506,453.14	16,521.68	1.1%
Health and Welfare Benefits		3401-3402	3,185,083.70	3,252,739.70	1,623,985.68	3,088,818.13	163,921.57	5.0%
Unemployment Insurance		3501-3502	17,497.42	17,868.53	7,239.58	17,426.73	441.80	2.5%
Workers' Compensation		3601-3602	778,927.01	812,939.35	437,263.68	787,799.51	25,139.84	3.1%
OPEB, Allocated		3701-3702	234,707.00	255,128.00	0.00	259,663.00	(4,535.00)	-1.8%
OPEB, Active Employees		3751-3752	168,318.00	168,318.00	0.00	168,318.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,348.00	35,348.00	8,935.00	34,700.00	648.00	1.8%
TOTAL, EMPLOYEE BENEFITS			9,498,032.02	9,767,983.91	4,556,284.45	15,092,227.22	(5,324,243.31)	-54.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,592.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,714.00	93,329.08	86,790.94	129,826.08	(36,497.00)	-39.1%
Materials and Supplies		4300	1,539,612.54	2,878,027.77	328,614.92	3,036,959.21	(158,931.44)	-5.5%
Noncapitalized Equipment		4400	342,167.00	390,411.00	156,183.98	458,936.78	(68,525.78)	-17.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,904,085.54	3,361,767.85	571,589.84	3,625,722.07	(263,954.22)	-7.9%
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	230,211.00	301,170.36	131,269.75	349,559.42	(48,389.06)	-16.1%
Dues and Memberships		5300	289.00	289.00	167.00	289.00	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	655,447.00	632,613.00	255,389.64	652,613.00	(20,000.00)	-3.2%
Transfers of Direct Costs		5710	305,090.00	520,865.00	42,165.49	273,279.00	247,586.00	47.5%
Transfers of Direct Costs - Interfund		5750	(16,700.00)	(16,700.00)	(4,644.27)	(16,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,296,737.38	11,429,333.80	2,590,850.17	11,783,031.63	(353,697.83)	-3.1%
Communications		5900	9,800.00	9,800.00	7,017.22	14,811.04	(5,011.04)	-51.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,480,874.38	12,877,371.16	3,022,215.00	13,056,883.09	(179,511.93)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	465,000.00	898,681.64	174,593.03	801,921.90	96,759.74	10.8%
Buildings and Improvements of Buildings		6200	2,370,000.00	3,228,353.53	1,038,831.13	3,392,946.47	(164,592.94)	-5.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	225,959.00	225,959.00	55,000.61	220,508.33	5,450.67	2.4%
Equipment Replacement		6500	0.00	160,000.00	160,000.00	160,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,060,959.00	4,512,994.17	1,428,424.77	4,575,376.70	(62,382.53)	-1.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	135,000.00	135,000.00	169,759.00	170,000.00	(35,000.00)	-25.9%
Payments to Districts or Charter Schools		7142	360,555.00	360,555.00	46,688.48	284,555.00	76,000.00	21.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments		7221	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500							
ROC/P Transfers of Apportionments		7221	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360							
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		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal								
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			495,555.00	495,555.00	216,447.48	454,555.00	41,000.00	8.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	640,126.25	654,369.25	472,842.44	675,600.00	(21,230.75)	-3.2%
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			640,126.25	654,369.25	472,842.44	675,600.00	(21,230.75)	-3.2%
TOTAL, EXPENDITURES			51,122,583.66	63,214,971.86	25,683,551.00	68,390,871.97	(5,175,900.11)	-8.2%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	96,759.74	96,759.74	(96,759.74)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	96,759.74	96,759.74	(96,759.74)	New
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	26,018,140.88	26,218,140.88	1,000,000.00	24,765,314.98	(1,452,825.90)	-5.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(0.27)	(0.27)	New
(e) TOTAL, CONTRIBUTIONS			26,018,140.88	26,218,140.88	1,000,000.00	24,765,314.71	(1,452,826.17)	-5.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,018,140.88	26,218,140.88	903,240.26	24,668,554.97	1,549,585.91	-5.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	138,213,201.27	138,503,485.00	76,301,136.47	140,065,473.56	1,561,988.56	1.1%
2) Federal Revenue		8100-8299	9,920,382.00	12,540,059.25	3,470,780.97	13,321,448.25	781,389.00	6.2%
3) Other State Revenue		8300-8599	6,176,720.57	10,125,806.67	5,739,250.47	15,854,414.73	5,728,608.06	56.6%
4) Other Local Revenue		8600-8799	12,241,080.94	14,240,137.77	9,426,897.08	15,088,160.25	848,022.48	6.0%
5) TOTAL, REVENUES			166,551,384.78	175,409,488.69	94,938,064.99	184,329,496.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	74,943,095.50	77,950,000.64	40,540,268.43	77,972,222.58	(22,221.94)	0.0%
2) Classified Salaries		2000-2999	29,842,312.10	29,990,941.85	16,160,138.60	30,248,415.80	(257,473.95)	-0.9%
3) Employee Benefits		3000-3999	34,479,469.85	36,715,909.56	18,494,004.27	42,480,747.40	(5,764,837.84)	-15.7%
4) Books and Supplies		4000-4999	7,317,659.46	16,493,152.73	3,018,821.85	14,819,243.46	1,673,909.27	10.1%
5) Services and Other Operating Expenditures		5000-5999	15,954,749.13	24,688,617.80	9,016,535.70	25,679,609.26	(990,991.46)	-4.0%
6) Capital Outlay		6000-6999	3,298,141.00	5,717,906.09	21,146,476.53	25,300,025.48	(19,582,119.39)	-342.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	880,750.42	880,750.42	452,067.76	882,772.99	(2,022.57)	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(508,522.44)	(508,522.44)	(90,589.64)	(491,082.91)	(17,439.53)	3.4%
9) TOTAL, EXPENDITURES			166,207,655.02	191,928,756.65	108,737,723.50	216,891,954.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			343,729.76	(16,519,267.96)	(13,799,658.51)	(32,562,457.27)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	0.00	0.00	(300,000.00)	-100.0%
b) Transfers Out		7600-7629	642,840.00	642,840.00	396,759.74	2,339,599.74	(1,696,759.74)	-263.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	19,455,000.00	19,455,000.00	19,455,000.00	New
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	(0.27)	(0.27)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(342,840.00)	(342,840.00)	19,058,240.26	17,115,399.99		

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)			889.76	(16,862,107.96)	5,258,581.75	(15,447,057.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,267,386.66	37,267,386.66		37,267,386.66	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)			37,267,386.66	37,267,386.66		37,267,386.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,267,386.66	37,267,386.66		37,267,386.66		
2) Ending Balance, June 30 (E + F1e)			37,268,276.42	20,405,278.70		21,820,329.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	338,271.00	350,738.74		350,738.74		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,099,607.76	7,866.33		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		3,747,430.00		
CVEA Negotiated Settlement Agreeeme	0000	9780				3,747,430.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,005,515.00	5,777,148.00		6,576,947.00		
Unassigned/Unappropriated Amount		9790	23,674,882.66	14,119,525.63		10,995,213.64		

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	90,430,628.00	88,633,995.73	49,857,366.00	90,912,990.00	2,278,994.27	2.6%
Education Protection Account State Aid - Current Year		8012	19,530,179.00	19,244,918.00	9,622,459.00	20,123,500.00	878,582.00	4.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	83,634.74	83,634.74	New
Tax Relief Subventions Homeowners' Exemptions		8021	223,543.00	222,601.00	110,468.22	222,601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	26,769,431.27	29,190,690.27	15,897,528.83	29,190,690.27	0.00	0.0%
Unsecured Roll Taxes		8042	910,402.00	947,508.00	954,589.11	955,211.90	7,703.90	0.8%
Prior Years' Taxes		8043	0.00	(11,162.00)	(12,680.06)	(12,406.38)	(1,244.38)	11.1%
Supplemental Taxes		8044	1,388,333.00	1,314,249.00	814,271.84	1,314,249.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	590.72	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,023,532.00	2,023,532.00	682,994.32	736,118.00	(1,287,414.00)	-63.6%
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			141,276,048.27	141,566,332.00	77,927,587.98	143,526,588.53	1,960,256.53	1.4%
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	(3,723,290.00)	(3,723,290.00)	(1,856,604.51)	(4,121,557.97)	(398,267.97)	10.7%
Property Taxes Transfers		8097	660,443.00	660,443.00	230,153.00	660,443.00	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			138,213,201.27	138,503,485.00	76,301,136.47	140,065,473.56	1,561,988.56	1.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,899,053.00	2,899,053.00	0.00	2,899,053.00	0.00	0.0%
Special Education Discretionary Grants		8182	790,104.00	790,104.00	0.00	790,104.00	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	8,256.00	8,256.00	7,442.68	8,256.00	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	4,439,805.00	5,350,926.84	2,209,929.84	6,056,308.84	705,382.00	13.2%
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	676,769.00	1,245,270.76	351,992.76	1,321,277.76	76,007.00	6.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	127,729.00	259,638.87	161,770.87	259,638.87	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP); Student Program	4203	8290	478,666.00	1,084,190.92	471,127.92	1,084,190.92	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	500,000.00	902,618.86	268,516.90	902,618.86	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,920,382.00	12,540,059.25	3,470,780.97	13,321,448.25	781,389.00	6.2%
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	793,660.00	793,660.00	453,248.00	793,660.00	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	547,287.90	3,733,475.90	3,181,300.00	3,741,972.00	8,496.10	0.2%
Lottery - Unrestricted and Instructional Materi		8560	2,787,557.47	2,876,585.40	872,554.14	2,876,585.40	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	192,385.93	192,385.93	192,385.93	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	57,407.56	146,366.08	146,366.08	88,958.52	155.0%
California Clean Energy Jobs Act	6230	8590	625,000.00	1,000,000.00	0.00	956,727.00	(43,273.00)	-4.3%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,423,215.20	1,472,291.88	893,396.32	7,146,718.32	5,674,426.44	385.4%
TOTAL, OTHER STATE REVENUE			6,176,720.57	10,125,806.67	5,739,250.47	15,854,414.73	5,728,608.06	56.6%

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	14,000.00	17,515.83	17,663.63	19,657.52	2,141.69	12.2%
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	115,000.00	115,000.00	103,250.04	133,279.55	18,279.55	15.9%
Interest		8660	200,400.00	200,400.00	156,204.52	200,400.00	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	70,000.00	70,000.00	54,473.10	74,563.00	4,563.00	6.5%
Interagency Services		8677	2,395,576.11	2,395,576.11	1,639,357.65	2,466,777.28	71,201.17	3.0%
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	2,251,867.83	4,247,408.83	3,525,628.14	5,075,245.90	827,837.07	19.5%
Tuition		8710	76,000.00	76,000.00	0.00	0.00	(76,000.00)	-100.0%
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	7,118,237.00	7,118,237.00	3,930,320.00	7,118,237.00	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			12,241,080.94	14,240,137.77	9,426,897.08	15,088,160.25	848,022.48	6.0%
TOTAL, REVENUES			166,551,384.78	175,409,488.69	94,938,064.99	184,329,496.79	8,920,008.10	5.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	64,097,879.41	63,271,990.28	34,115,659.92	64,650,062.64	(1,378,072.36)	-2.2%
Certificated Pupil Support Salaries		1200	3,188,072.00	3,763,132.00	1,819,676.51	2,961,702.01	801,429.99	21.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,862,130.09	7,032,614.51	3,842,084.11	7,286,781.68	(254,167.17)	-3.6%
Other Certificated Salaries		1900	795,014.00	3,882,263.85	762,847.89	3,073,676.25	808,587.60	20.8%
TOTAL, CERTIFICATED SALARIES			74,943,095.50	77,950,000.64	40,540,268.43	77,972,222.58	(22,221.94)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,924,139.60	9,950,182.60	5,387,954.41	10,026,717.61	(76,535.01)	-0.8%
Classified Support Salaries		2200	9,600,641.00	9,613,164.00	5,055,652.34	9,732,019.02	(118,855.02)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	2,259,840.75	2,317,794.75	1,339,930.52	2,308,294.75	9,500.00	0.4%
Clerical, Technical and Office Salaries		2400	6,739,920.00	6,770,051.75	3,695,992.56	6,846,937.09	(76,885.34)	-1.1%
Other Classified Salaries		2900	1,317,770.75	1,339,748.75	680,608.77	1,334,447.33	5,301.42	0.4%
TOTAL, CLASSIFIED SALARIES			29,842,312.10	29,990,941.85	16,160,138.60	30,248,415.80	(257,473.95)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,200,729.69	9,934,192.09	4,950,445.68	15,628,056.66	(5,693,864.57)	-57.3%
PERS		3201-3202	3,881,677.56	4,022,733.78	1,973,526.31	4,029,152.33	(6,418.55)	-0.2%
OASDI/Medicare/Alternative		3301-3302	4,028,200.34	4,057,814.15	1,753,944.62	4,076,885.61	(19,071.46)	-0.5%
Health and Welfare Benefits		3401-3402	12,583,635.70	13,103,122.81	6,630,959.11	13,111,059.28	(7,936.47)	-0.1%
Unemployment Insurance		3501-3502	61,985.28	62,534.22	26,394.76	67,295.28	(4,761.06)	-7.6%
Workers' Compensation		3601-3602	2,896,825.72	3,683,626.95	2,425,878.27	3,705,340.39	(21,713.44)	-0.6%
OPEB, Allocated		3701-3702	1,488,644.56	1,514,114.56	687,259.79	1,525,248.56	(11,134.00)	-0.7%
OPEB, Active Employees		3751-3752	211,584.00	211,584.00	0.00	211,584.00	0.00	0.0%
Other Employee Benefits		3901-3902	126,187.00	126,187.00	45,595.73	126,125.29	61.71	0.0%
TOTAL, EMPLOYEE BENEFITS			34,479,469.85	36,715,909.56	18,494,004.27	42,480,747.40	(5,764,837.84)	-15.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	551,608.00	550,168.00	102,158.49	550,168.00	0.00	0.0%
Books and Other Reference Materials		4200	87,758.00	746,006.99	154,126.02	787,887.29	(41,880.30)	-5.6%
Materials and Supplies		4300	3,805,236.46	7,092,140.36	1,678,511.67	7,381,150.40	(289,010.04)	-4.1%
Noncapitalized Equipment		4400	2,873,057.00	8,104,837.38	1,084,025.67	6,100,037.77	2,004,799.61	24.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,317,659.46	16,493,152.73	3,018,821.85	14,819,243.46	1,673,909.27	10.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	432,223.50	589,974.58	281,834.10	687,915.86	(97,941.28)	-16.6%
Dues and Memberships		5300	47,007.00	57,757.00	35,212.02	59,807.00	(2,050.00)	-3.5%
Insurance		5400-5450	640,900.00	681,268.62	666,868.62	680,268.62	1,000.00	0.1%
Operations and Housekeeping Services		5500	4,900,300.00	4,900,300.00	2,371,324.16	4,895,500.00	4,800.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,502,635.92	1,801,748.70	737,654.21	1,819,911.84	(18,163.14)	-1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(25,426.67)	(25,426.67)	(9,091.43)	(26,426.67)	1,000.00	-3.9%
Professional/Consulting Services and Operating Expenditures		5800	8,173,091.38	16,397,163.57	4,580,360.23	16,969,379.43	(572,215.86)	-3.5%
Communications		5900	284,018.00	285,832.00	352,373.79	593,253.18	(307,421.18)	-107.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,954,749.13	24,688,617.80	9,016,535.70	25,679,609.26	(990,991.46)	-4.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	465,000.00	898,681.64	18,618,235.56	19,232,653.90	(18,333,972.26)	-2040.1%
Buildings and Improvements of Buildings		6200	2,370,000.00	3,307,593.53	2,090,879.13	4,496,454.47	(1,188,860.94)	-35.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	463,141.00	1,061,626.95	237,357.87	1,120,913.14	(59,286.19)	-5.6%
Equipment Replacement		6500	0.00	450,003.97	200,003.97	450,003.97	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,298,141.00	5,717,906.09	21,146,476.53	25,300,025.48	(19,582,119.39)	-342.5%
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	135,000.00	135,000.00	169,759.00	170,000.00	(35,000.00)	-25.9%
Payments to County Offices		7142	360,555.00	360,555.00	46,688.48	284,555.00	76,000.00	21.1%
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	5,927.61	5,927.61	46,574.73	48,950.18	(43,022.57)	-725.8%
Other Debt Service - Principal		7439	379,267.81	379,267.81	189,045.55	379,267.81	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			880,750.42	880,750.42	452,067.76	882,772.99	(2,022.57)	-0.2%
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	(508,522.44)	(508,522.44)	(90,589.64)	(491,082.91)	(17,439.53)	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(508,522.44)	(508,522.44)	(90,589.64)	(491,082.91)	(17,439.53)	3.4%
TOTAL, EXPENDITURES			166,207,655.02	191,928,756.65	108,737,723.50	216,891,954.06	(24,963,197.41)	-13.0%

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)
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	300,000.00	300,000.00	0.00	0.00	(300,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.00	0.00	(300,000.00)	-100.0%
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	642,840.00	642,840.00	396,759.74	2,339,599.74	(1,696,759.74)	-263.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			642,840.00	642,840.00	396,759.74	2,339,599.74	(1,696,759.74)	-263.9%
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	19,455,000.00	19,455,000.00	19,455,000.00	New
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	19,455,000.00	19,455,000.00	19,455,000.00	New
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	(0.27)		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	(0.27)	(0.27)	New
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(342,840.00)	(342,840.00)	19,058,240.26	17,115,399.99	(17,458,239.99)	-5092.2%

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,400.00	15,400.00	15,603.79	15,603.79	203.79	1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,400.00	15,400.00	15,603.79	15,603.79	203.79	1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,400.00	15,400.00	15,603.79	15,603.79	203.79	1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		July	August	September	October	November	December	January	February
A. BEGINNING CASH		43,000,990.00	44,385,036.00	31,909,525.00	32,426,598.00	28,990,550.00	23,470,858.00	36,399,360.00	42,626,761.00
B. RECEIPTS									
LCFF/Revenue Limit Sources		4,532,488.00	4,532,488.00	12,969,708.00	8,158,478.00	8,158,478.00	12,969,707.00	8,158,478.00	8,211,125.00
Principal Apportionment		189,086.00	473,788.00	176,138.00	393,645.00	892,801.00	10,250,852.00	6,071,653.00	2,791,740.00
Property Taxes		0.00	(222,793.00)	(445,585.00)	(297,057.00)	(297,057.00)	(66,904.00)	(297,057.00)	(433,841.00)
Miscellaneous Funds		0.00	49,006.00	712,843.00	202,371.00	22,134.00	2,434,368.00	50,059.00	1,184,131.00
Federal Revenue		141,204.00	101,831.00	74,168.00	345,236.00	1,372,477.00	74,168.00	3,630,166.00	1,033,308.00
Other State Revenue		397,056.00	416,014.00	1,149,496.00	2,924,305.00	760,949.00	1,508,182.00	2,270,894.00	961,072.00
Other Local Revenue							0.00		
Intertund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		5,259,834.00	5,350,334.00	14,636,768.00	11,726,978.00	10,909,582.00	27,170,373.00	39,339,193.00	13,747,535.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	855,658.00	6,547,327.00	6,618,905.00	6,646,663.00	6,668,692.00	6,612,954.00	6,590,069.00	7,486,391.00
Classified Salaries	2000-2999	1,237,855.00	2,512,631.00	2,462,199.00	2,486,204.00	2,521,330.00	2,478,358.00	2,461,646.00	2,817,639.00
Employee Benefits	3000-3999	657,307.00	2,868,712.00	2,766,574.00	2,849,147.00	3,103,983.00	3,338,880.00	2,924,796.00	4,796,270.00
Books and Supplies	4000-4999	91,016.00	676,737.00	699,066.00	314,804.00	447,191.00	255,615.00	534,392.00	1,180,042.00
Services	5000-5999	604,346.00	2,422,824.00	1,046,763.00	1,054,903.00	1,516,134.00	1,191,787.00	1,179,780.00	1,666,307.00
Capital Outlay	6000-6599	0.00	787,646.00	664,200.00		(28,046.00)	121,218.00	19,601,459.00	415,355.00
Other Outgo	7000-7499	14,259.00	10,135.00			192,598.00	20,594.00	123,892.00	6,042.00
Intertund Transfers Out	7600-7629					0.00	96,760.00	300,000.00	0.00
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		3,460,441.00	15,796,012.00	14,277,707.00	13,351,721.00	14,421,882.00	14,116,166.00	33,716,034.00	18,368,046.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	150,000.00	(13,750.00)	(16,081.00)	(12,445.00)	(19,217.00)	26,688.00	(35,500.00)	0.00
Accounts Receivable	9200-9299	6,671,060.00	(2,061,177.00)	(1,052,360.00)	(983,414.00)	(380,784.00)	0.00	(6,411.00)	0.00
Due From Other Funds	9310	761,157.00	(18,472.00)	(5,805.00)	300,000.00	0.00	0.00	(500,000.00)	0.00
Stores	9320	350,739.00	(30,334.00)	67,977.00	(11,875.00)	31,740.00	58,638.00	(66,273.00)	0.00
Prepaid Expenditures	9330	(6,181.00)					(6,181.00)		
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		7,926,775.00	(2,123,733.00)	(1,006,269.00)	(733,274.00)	(368,261.00)	79,145.00	(608,184.00)	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(6,233,326.00)	4,131,575.00	86,567.00	(9,168.00)	42,309.00	(62,107.00)	285,892.00	0.00
Due To Other Funds	9610	(5,005,031.00)	1,619,730.00		3,385,301.00				
Current Loans	9640	0.00							
Unearned Revenues	9650	(2,036,941.00)			2,036,941.00				
Deferred Inflows of Resources	9690	(13,275,298.00)	5,751,305.00	86,567.00	5,413,074.00	42,309.00	(62,107.00)	285,892.00	0.00
SUBTOTAL		2,671,527.00	4,727,741.00	830,679.00	4,335,043.00	(1,596,822.00)	(256,957.00)	1,498,318.00	0.00
Nonoperating									
Suspense Clearing	9910	(415,347.00)	(2,029,833.00)	158,012.00	(1,811,305.00)	(2,007,392.00)	(125,705.00)	604,242.00	0.00
TOTAL BALANCE SHEET ITEMS		1,384,046.00	(12,475,511.00)	517,073.00	(3,436,048.00)	(5,519,692.00)	12,928,502.00	6,227,401.00	(4,620,511.00)
E. NET INCREASE/DECREASE (B - C + D)		44,385,036.00	31,909,525.00	32,426,598.00	28,990,550.00	23,470,858.00	36,399,360.00	42,626,761.00	38,006,250.00
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Second Interim
2016-17 INTERIM REPORT
Cashflow Worksheet - Budget Year: (1)

Cajon Valley Union Elementary
San Diego County

		March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		38,006,250.00	34,957,875.00	29,720,999.00	25,184,123.00				
B. RECEIPTS									
L CFF/Revenue Limit Sources									
Principal Apportionment		13,545,280.00	8,211,125.00	8,211,125.00	5,250,521.00	8,211,125.00		111,120,126.00	111,120,124.74
Property Taxes		2,791,740.00	2,791,740.00	2,791,740.00	2,791,741.00			32,406,464.00	32,406,463.79
Miscellaneous Funds		(350,206.00)	(350,206.00)	(350,206.00)	(350,203.00)			(3,481,115.00)	(3,481,114.97)
Federal Revenue		1,184,131.00	1,184,131.00	1,184,131.00	1,184,133.00	3,930,011.00		13,321,449.00	13,321,448.25
Other State Revenue		1,033,308.00	1,033,308.00	1,033,308.00	1,033,306.00	4,948,627.00		15,854,415.00	15,854,414.73
Other Local Revenue		961,072.00	961,072.00	961,072.00	961,075.00	855,902.00		15,088,161.00	15,088,160.25
Interfund Transfers In								0.00	0.00
All Other Financing Sources								19,455,000.00	19,455,000.00
TOTAL RECEIPTS		19,165,325.00	13,831,170.00	13,831,170.00	10,870,573.00	17,945,665.00	0.00	203,784,500.00	203,784,496.79
C. DISBURSEMENTS									
Certificated Salaries		7,486,391.00	7,486,391.00	7,486,391.00	7,486,391.00			77,972,223.00	77,972,222.58
Classified Salaries		2,817,639.00	2,817,639.00	2,817,639.00	2,817,637.00			30,248,416.00	30,248,415.80
Employee Benefits		4,796,270.00	4,796,270.00	4,796,270.00	4,796,268.00			42,480,747.00	42,480,747.40
Books and Supplies		1,180,042.00	1,180,042.00	1,180,042.00	1,180,042.00	5,900,211.00		14,819,242.00	14,819,243.46
Services		1,666,307.00	1,666,307.00	1,666,307.00	1,666,307.00	8,331,537.00		25,679,609.00	25,679,609.26
Capital Outlay		415,355.00	415,355.00	415,355.00	415,354.00	2,076,774.00		25,300,025.48	25,300,025.48
Other Outgo		6,042.00	6,042.00	6,042.00	6,044.00			391,690.00	391,690.08
Interfund Transfers Out		1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00	142,840.00		2,339,599.74	2,339,599.74
All Other Financing Uses								0.00	0.00
TOTAL DISBURSEMENTS		20,168,046.00	18,368,046.00	18,368,046.00	18,368,043.00	16,451,362.00	0.00	219,231,552.00	219,231,553.80
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury								(90,969.00)	
Accounts Receivable		(500,000.00)	(500,000.00)	0.00	(455,748.00)			(6,677,472.00)	
Due From Other Funds		(500,000.00)	(200,000.00)	0.00	(111,341.00)			(761,158.00)	
Stores		0.00	0.00	0.00	0.00			(77,985.00)	
Prepaid Expenditures								(6,181.00)	
Other Current Assets								0.00	
Deferred Outflows of Resources								0.00	
SUBTOTAL		(1,000,000.00)	(700,000.00)	0.00	(567,089.00)	0.00	0.00	(7,613,765.00)	
Liabilities and Deferred Inflows									
Accounts Payable		1,045,654.00						6,493,863.00	
Due To Other Funds								5,005,031.00	
Current Loans								0.00	
Unearned Revenues								2,036,941.00	
Deferred Inflows of Resources								0.00	
SUBTOTAL		1,045,654.00	0.00	0.00	0.00	0.00	0.00	13,535,835.00	
Nonoperating									
Suspense Clearing								12,209,529.00	
TOTAL BALANCE SHEET ITEMS		(2,045,654.00)	(700,000.00)	0.00	(567,089.00)	0.00	0.00	(8,940,071.00)	
E. NET INCREASE/DECREASE (B - C + D)		(3,048,375.00)	(5,236,876.00)	(4,536,876.00)	(8,054,559.00)	1,494,303.00	0.00	(24,387,123.00)	(15,447,057.01)
F. ENDING CASH (A + E)		34,957,875.00	29,720,999.00	25,184,123.00	17,119,564.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,613,867.00	

Second Interim
2016-17 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Cajon Valley Union Elementary
San Diego County

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
	Beginning Balances (Ref. Only)								
A. BEGINNING CASH		17,119,564.00	21,878,419.00	18,426,149.00	19,465,820.00	16,241,459.00	14,468,395.00	17,187,272.00	15,071,368.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,957,164.00	7,957,164.00	12,449,105.00	7,957,164.00	7,957,164.00	12,449,105.00	7,957,164.00	7,957,164.00
Property Taxes	8020-8079	2,722,822.00	2,722,822.00	2,722,822.00	2,722,822.00	2,722,822.00	2,722,822.00	2,722,822.00	2,722,822.00
Miscellaneous Funds	8080-8099	(309,434.00)	(309,434.00)	(309,434.00)	(309,434.00)	(309,434.00)	(309,434.00)	(309,434.00)	(309,434.00)
Federal Revenue	8100-8299	836,778.00	836,778.00	836,778.00	836,778.00	836,778.00	836,778.00	836,778.00	836,778.00
Other State Revenue	8300-8599	494,079.00	494,079.00	494,079.00	494,079.00	494,079.00	494,079.00	494,079.00	494,079.00
Other Local Revenue	8600-8799	877,958.00	877,958.00	877,958.00	877,958.00	877,958.00	877,958.00	877,958.00	877,958.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		12,579,367.00	12,579,367.00	17,071,308.00	12,579,367.00	12,579,367.00	17,071,308.00	12,879,367.00	12,579,367.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,709,648.00	6,709,648.00	6,709,648.00	6,709,648.00	6,709,648.00	6,709,648.00	6,709,648.00	6,709,648.00
Classified Salaries	2000-2999	2,677,724.00	2,677,724.00	2,677,724.00	2,677,724.00	2,677,724.00	2,677,724.00	2,677,724.00	2,677,724.00
Employee Benefits	3000-3999	3,368,509.00	3,368,509.00	3,368,509.00	3,368,509.00	3,368,509.00	3,368,509.00	3,368,509.00	3,368,509.00
Books and Supplies	4000-4999	286,056.00	286,056.00	286,056.00	286,056.00	286,056.00	286,056.00	286,056.00	286,056.00
Services	5000-5999	1,034,164.00	1,034,164.00	1,034,164.00	1,034,164.00	1,034,164.00	1,034,164.00	1,034,164.00	1,034,164.00
Capital Outlay	6000-6599	104,000.00	104,000.00	104,000.00	104,000.00	104,000.00	104,000.00	104,000.00	104,000.00
Other Outgo	7000-7499	172,330.00	172,330.00	172,330.00	172,330.00	172,330.00	172,330.00	172,330.00	172,330.00
Interfund Transfers Out	7600-7629				(227,909.00)			642,840.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		14,352,431.00	14,352,431.00	14,352,431.00	14,124,522.00	14,352,431.00	14,352,431.00	14,995,271.00	14,352,431.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299	10,644,760.00	2,433,635.00	2,433,635.00	2,433,635.00				
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		10,644,760.00	2,433,635.00	2,433,635.00	2,433,635.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(12,845,791.00)	4,112,841.00	4,112,841.00	4,112,841.00				
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		4,112,841.00	4,112,841.00	4,112,841.00	4,112,841.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		6,531,919.00	(1,679,206.00)	(1,679,206.00)	(1,679,206.00)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		4,758,855.00	(3,452,270.00)	1,039,671.00	(3,224,361.00)	(1,773,064.00)	2,718,877.00	(2,115,904.00)	(1,773,064.00)
F. ENDING CASH (A + E)		21,878,419.00	18,426,149.00	19,465,820.00	16,241,459.00	14,468,395.00	17,187,272.00	15,071,368.00	13,298,304.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		13,298,304.00	16,017,181.00	14,472,026.00	12,698,962.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	12,449,105.00	7,957,164.00	7,957,164.00	12,449,106.00			113,453,735.00	110,940,561.00
8020-8079	Property Taxes	2,722,822.00	2,722,822.00	2,722,822.00	2,722,827.00			32,673,869.00	32,673,869.00
8060-8099	Miscellaneous Funds	(309,434.00)	(309,434.00)	(309,434.00)	(309,435.00)			(3,713,209.00)	(3,713,209.00)
8100-8299	Federal Revenue	836,778.00	836,778.00	836,778.00	836,779.00	2,510,334.00		12,551,671.00	12,554,684.00
8300-8599	Other State Revenue	494,079.00	494,079.00	494,079.00	494,078.00	1,482,237.00		7,411,184.00	6,628,138.00
8600-8799	Other Local Revenue	877,958.00	877,958.00	877,958.00	877,956.00	2,633,874.00		13,169,368.00	12,586,945.00
8910-8929	Interfund Transfers In							300,000.00	300,000.00
8930-8979	All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS		17,071,308.00	12,579,367.00	12,579,367.00	17,071,311.00	6,626,445.00	0.00	175,846,616.00	171,970,988.00
C. DISBURSEMENTS									
1000-1999	Certificated Salaries	6,709,648.00	6,709,648.00	6,709,648.00	6,709,645.00	0.00		80,515,775.00	78,008,790.00
2000-2999	Classified Salaries	2,677,724.00	2,677,724.00	2,677,724.00	2,677,724.00	0.00		32,132,688.00	30,248,016.00
3000-3999	Employee Benefits	3,368,509.00	3,368,509.00	3,368,509.00	3,368,507.00	0.00		40,422,106.00	38,481,857.00
4000-4999	Books and Supplies	286,056.00	286,056.00	286,056.00	286,057.00	1,471,145.00		4,903,818.00	7,674,626.00
5000-5999	Services	1,034,164.00	1,034,164.00	1,034,164.00	1,034,165.00	4,136,657.00		16,546,628.00	17,488,965.00
6000-6599	Capital Outlay	104,000.00	104,000.00	104,000.00	104,000.00	312,000.00		1,560,000.00	1,560,000.00
7000-7499	Other Outgo	172,330.00	172,330.00	172,330.00	172,324.00			2,067,954.00	445,192.00
7600-7629	Interfund Transfers Out	(227,909.00)						187,022.00	642,840.00
7630-7699	All Other Financing Uses	0.00	0.00	0.00	142,840.00			142,840.00	
TOTAL DISBURSEMENTS		14,352,431.00	14,124,522.00	14,352,431.00	14,495,262.00	5,919,802.00	0.00	178,478,827.00	174,550,286.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
9111-9199	Cash Not in Treasury							0.00	
9200-9299	Accounts Receivable							17,945,665.00	
9310	Due From Other Funds							0.00	
9320	Stores							0.00	
9330	Prepaid Expenditures							0.00	
9340	Other Current Assets							0.00	
9490	Deferred Outflows of Resources							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	17,945,665.00	
<u>Liabilities and Deferred Inflows</u>									
9500-9599	Accounts Payable							16,451,364.00	
9610	Due To Other Funds							0.00	
9640	Current Loans							0.00	
9650	Unearned Revenues							0.00	
9690	Deferred Inflows of Resources							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	16,451,364.00	
<u>Nonoperating</u>									
9910	Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	1,494,301.00	
E. NET INCREASE/DECREASE (B - C + D)		2,718,877.00	(1,545,155.00)	(1,773,064.00)	2,576,049.00	706,643.00	0.00	(1,137,910.00)	(2,579,298.00)
F. ENDING CASH (A + E)		16,017,181.00	14,472,026.00	12,698,962.00	15,275,011.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,981,654.00	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)	District Regular	15,408.81		
	Charter School	0.00		
	Total ADA	15,408.81	15,603.79	1.3%
1st Subsequent Year (2017-18)	District Regular	15,408.81		
	Charter School			
	Total ADA	15,408.81	15,603.79	1.3%
2nd Subsequent Year (2018-19)	District Regular	15,408.81		
	Charter School			
	Total ADA	15,408.81	15,603.79	1.3%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	16,193	16,192		
Charter School				
Total Enrollment	16,193	16,192	0.0%	Met
1st Subsequent Year (2017-18)				
District Regular	16,193	16,192		
Charter School				
Total Enrollment	16,193	16,192	0.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	16,193	16,192		
Charter School				
Total Enrollment	16,193	16,192	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	15,331	15,793	97.1%
Second Prior Year (2014-15)			
District Regular	15,408	15,917	
Charter School			
Total ADA/Enrollment	15,408	15,917	96.8%
First Prior Year (2015-16)			
District Regular	15,401	15,938	
Charter School	0	0	
Total ADA/Enrollment	15,401	15,938	96.6%
		Historical Average Ratio:	96.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.3%

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	15,604	16,192		
Charter School	0			
Total ADA/Enrollment	15,604	16,192	96.4%	Met
1st Subsequent Year (2017-18)				
District Regular	15,604	16,192		
Charter School				
Total ADA/Enrollment	15,604	16,192	96.4%	Met
2nd Subsequent Year (2018-19)				
District Regular	15,604	16,192		
Charter School				
Total ADA/Enrollment	15,604	16,192	96.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2016-17)	141,566,332.00		
1st Subsequent Year (2017-18)	144,608,807.00	145,066,651.00	0.3%	Met
2nd Subsequent Year (2018-19)	147,161,712.00	149,092,364.00	1.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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)	75,134,144.08	84,867,635.04	88.5%
Second Prior Year (2014-15)	82,508,269.87	96,904,516.12	85.1%
First Prior Year (2015-16)	93,727,893.32	111,354,651.82	84.2%
	Historical Average Ratio:		85.9%

	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):	82.9% to 88.9%	82.9% to 88.9%	82.9% to 88.9%

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	104,698,650.67	148,501,082.09	70.5%	Not Met
1st Subsequent Year (2017-18)	112,521,891.00	125,421,337.00	89.7%	Not Met
2nd Subsequent Year (2018-19)	116,209,719.12	129,209,462.12	89.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

The current 2016-17 budget includes one-time carry-over money for equipment, technology, textbooks, and school site allocations. The 2016-17 budget does not include salary settlement agreements which are pending and will be included in estimated actuals reporting. However, estimated settlement figures are included in 2017-18 and 2018-19, and were unknown during First Interim reporting.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	12,540,059.25	13,321,448.25	6.2%	Yes
1st Subsequent Year (2017-18)	12,554,684.00	12,551,671.00	0.0%	No
2nd Subsequent Year (2018-19)	12,680,148.00	12,551,671.00	-1.0%	No

Explanation: (required if Yes)
The 2016-17 Federal Revenue figure includes revenue carried over from 2015-16 which has inflated the 2016-17 figure. 2017-18 and subsequent years do not include carry-over amounts.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	10,125,806.67	15,854,414.73	56.6%	Yes
1st Subsequent Year (2017-18)	6,628,138.00	7,411,184.00	11.8%	Yes
2nd Subsequent Year (2018-19)	5,967,347.00	6,454,457.00	8.2%	Yes

Explanation: (required if Yes)
The 2016-17 State Revenue figure includes revenue carried over from 2015-16 which has inflated the 2016-17 figure. It also includes \$5,168,050.91 in one-time mandated claims funding and \$5,638,426 in STRS on-behalf revenue. The 2017-18 figure includes \$588,840 Prop 39 funding that was unknown at First Interim reporting.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	14,240,137.77	15,088,160.25	6.0%	Yes
1st Subsequent Year (2017-18)	12,586,945.00	13,169,369.00	4.6%	No
2nd Subsequent Year (2018-19)	12,586,945.00	13,686,445.00	8.7%	Yes

Explanation: (required if Yes)
The 2016-17 Local Revenue figure includes one-time local grants and unspent grant revenue from the prior year. 2016-17 District solar lease projects include CRBS interest payments recorded as local revenue of \$577,526.18 in 2017-18 and \$558,055.46 in 2018-19.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	16,493,152.73	14,819,243.46	-10.1%	Yes
1st Subsequent Year (2017-18)	7,674,626.00	4,903,818.00	-36.1%	Yes
2nd Subsequent Year (2018-19)	7,792,092.00	4,954,172.00	-36.4%	Yes

Explanation: (required if Yes)
The 2016-17 figure includes a projection that all funds reserved for instructional materials, including digital instructional software and non-instructional equipment replacement and technology devices will be spent by June 30, 2017. Any funds not spent will be carried over and re-budgeted. Figures for 2017-18 and 2018-19 books and supplies were reduced by the expenditures from one-time mandated costs and local grants.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	24,688,617.80	25,679,609.26	4.0%	No
1st Subsequent Year (2017-18)	17,488,964.06	16,546,626.00	-5.4%	Yes
2nd Subsequent Year (2018-19)	17,151,391.00	16,113,672.00	-6.1%	Yes

Explanation: (required if Yes)
Anticipated reductions in electricity usage upon completion of our current solar project are reflected in 2017-18 and 2018-19 utility costs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	36,906,003.69	44,264,023.23	19.9%	Not Met
1st Subsequent Year (2017-18)	31,769,767.00	33,132,224.00	4.3%	Met
2nd Subsequent Year (2018-19)	31,234,440.00	32,692,573.00	4.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	41,181,770.53	40,498,852.72	-1.7%	Met
1st Subsequent Year (2017-18)	25,163,590.06	21,450,444.00	-14.8%	Not Met
2nd Subsequent Year (2018-19)	24,943,483.00	21,067,844.00	-15.5%	Not Met

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

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

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

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

The 2016-17 Federal Revenue figure includes revenue carried over from 2015-16 which has inflated the 2016-17 figure. 2017-18 and subsequent years do not include carry-over amounts.

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

The 2016-17 State Revenue figure includes revenue carried over from 2015-16 which has inflated the 2016-17 figure. It also includes \$5,168,050.91 in one-time mandated claims funding and \$5,638,426 in STRS on-behalf revenue. The 2017-18 figure includes \$588,840 Prop 39 funding that was unknown at First Interim reporting.

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

The 2016-17 Local Revenue figure includes one-time local grants and unspent grant revenue from the prior year. 2016-17 District solar lease projects include CRBS interest payments recorded as local revenue of \$577,526.18 in 2017-18 and \$558,055.46 in 2018-19.

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

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

The 2016-17 figure includes a projection that all funds reserved for instructional materials, including digital instructional software and non-instructional equipment replacement and technology devices will be spent by June 30, 2017. Any funds not spent will be carried over and re-budgeted. Figures for 2017-18 and 2018-19 books and supplies were reduced by the expenditures from one-time mandated costs and local grants.

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

Anticipated reductions in electricity usage upon completion of our current solar project are reflected in 2017-18 and 2018-19 utility costs.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,709,953.95	4,903,309.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,703,309.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	8.0%	10.9%	9.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.7%	3.6%	3.2%

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)	(6,939,583.31)	150,743,922.09		4.6%	Not Met
1st Subsequent Year (2017-18)	(1,996,571.00)	125,564,177.00		1.6%	Met
2nd Subsequent Year (2018-19)	(2,011,613.12)	129,352,302.12		1.6%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The 2016-17 deficit spending is due to carry-over funds from 2015-16 that were re-budgeted in 2016-17.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2016-17)	21,820,329.38		Met
1st Subsequent Year (2017-18)	19,823,758.38		Met
2nd Subsequent Year (2018-19)	17,812,145.26		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)	17,119,564.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	15,604	15,604	15,604
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	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)	219,231,553.80	177,843,188.00	181,351,672.12
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)	219,231,553.80	177,843,188.00	181,351,672.12
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,576,946.61	5,335,295.64	5,440,550.16
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)	6,576,946.61	5,335,295.64	5,440,550.16

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,576,947.00	5,335,296.00	5,440,550.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	10,995,213.91	13,987,723.91	11,870,856.79
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)	(0.27)	(0.27)	(0.27)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	17,572,160.64	19,323,019.64	17,311,406.52
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.02%	10.87%	9.55%
District's Reserve Standard (Section 10B, Line 7):	6,576,946.61	5,335,295.64	5,440,550.16
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(26,218,140.88)	(24,765,314.98)	-5.5%	(1,452,825.90)	Not Met
1st Subsequent Year (2017-18)	(26,280,322.00)	(25,262,968.00)	-3.9%	(1,017,354.00)	Met
2nd Subsequent Year (2018-19)	(26,543,126.00)	(25,515,598.00)	-3.9%	(1,027,528.00)	Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	300,000.00	0.00	-100.0%	(300,000.00)	Not Met
1st Subsequent Year (2017-18)	300,000.00	300,000.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	300,000.00	300,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	642,840.00	2,339,599.74	263.9%	1,696,759.74	Not Met
1st Subsequent Year (2017-18)	642,840.00	142,840.00	-77.8%	(500,000.00)	Not Met
2nd Subsequent Year (2018-19)	642,840.00	142,840.00	-77.8%	(500,000.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The 2016-17 differences reflect General fund contribution transfers made to clear unearned revenue accounts carried over with beginning fund balances.

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

Explanation:
(required if NOT met)

When the District Prop EE technology bond passed in November 2016, the 2016-17 transfer was no longer necessary. The funding source was unknown during First Interim reporting.

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

Explanation:
(required if NOT met)

The scheduled transfer to Capital Reserves is no longer necessary since the passage of District Prop EE technology bonds in November 2016. These funds were reallocated to RRMA.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	20	0100-8011	0100-7438 & 7439	19,646,406
Certificates of Participation	4	2109-8625 & 8650	2109-7438 & 7439	4,865,000
General Obligation Bonds	24	5100-8600	5100-7400	181,087,088
Supp Early Retirement Program	3	0100-8011	0100-5845	1,649,304
State School Building Loans				
Compensated Absences				

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:				207,247,798

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	384,569	428,218	1,379,801	1,698,989
Certificates of Participation	1,869,000	409,600	1,806,000	1,806,200
General Obligation Bonds	13,578,693	13,825,615	13,266,170	13,702,328
Supp Early Retirement Program	549,768	549,768	549,768	549,768
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:	16,382,030	15,213,201	17,001,739	17,757,285
Has total annual payment increased over prior year (2015-16)?		No	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)

On December 13, 2016, the Governing Board approved a 20 year capital lease agreement for \$19,255,000 to finance District-wide solar installations. Financing also includes Clean Renewable Energy Bonds (CREBs) issued through the Internal Revenue Service (IRS). The CREBs program provides an interest rate subsidy that offsets approximately 76% of the interest costs. Reduced electricity usage, electricity escalation avoidance, and CREBs subsidy payments are expected to provide an estimated net present value of \$5,600,000 over the next 20 years. The financing plan was reviewed and approved by SDCOE prior to contract approval.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

2. OPEB Liabilities	First Interim	Second Interim
	(Form 01CSI, Item S7A)	
a. OPEB actuarial accrued liability (AAL)	45,036,561.00	45,036,561.00
b. OPEB unfunded actuarial accrued liability (UAAL)	45,036,561.00	45,036,561.00
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.	January 2015	January 2015

3. OPEB Contributions	First Interim	Second Interim
	(Form 01CSI, Item S7A)	
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	6,303,500.00	6,303,500.00
1st Subsequent Year (2017-18)	6,303,500.00	6,303,500.00
2nd Subsequent Year (2018-19)	6,303,500.00	6,303,500.00
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)	1,811,648.51	1,812,070.29
1st Subsequent Year (2017-18)	1,875,488.00	1,875,493.00
2nd Subsequent Year (2018-19)	1,989,262.00	1,989,725.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	1,811,648.51	1,812,070.29
1st Subsequent Year (2017-18)	1,875,488.00	1,875,925.00
2nd Subsequent Year (2018-19)	1,989,262.00	1,989,725.00
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	182	172
1st Subsequent Year (2017-18)	182	172
2nd Subsequent Year (2018-19)	182	172

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

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	833.0	866.0	866.0	866.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	Yes	Yes

One Year Agreement

Total cost of salary settlement	2,198,439	2,231,415	2,264,886
% change in salary schedule from prior year	3.1%		

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:

The ongoing salary schedule increases will be included in the annual budget and paid from increases in ongoing revenue due to the District under the State LCFF funding model.

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
10,678,419	10,748,896	10,819,839
75.0%	75.0%	75.0%
0.7%	0.7%	0.7%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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
1,091,620	1,169,583	1,236,393
1.5%	1.5%	1.5%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
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	638.9	702.6	702.6	702.6

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

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

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	5,263,787	5,298,528	5,333,498
3. Percent of H&W cost paid by employer	75.0%	75.0%	75.0%
4. Percent projected change in H&W cost over prior year	0.7%	0.7%	0.7%

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	453,726	481,990	487,213
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
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	76.6	82.0	82.0	82.0

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4. Amount included for any tentative salary schedule increases	0	107,339	108,949

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,294,322	1,302,865	1,311,464
3. Percent of H&W cost paid by employer	75.0%	75.0%	75.0%
4. Percent projected change in H&W cost over prior year	0.7%	0.7%	0.7%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	129,964	131,914	133,893
3. Percent change in step and column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	44,220	44,220	44,220
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Cajon Valley Union School District Multiyear Projection for 2016-2017 thru 2018-2019
Based on 2016-2017 Second Interim Report Updated 03/14/2017

Assumptions:		State COLA	Gap Funding	P2 ADA	State COLA	Gap Funding	P2 ADA	State COLA	Gap Funding	P2 ADA
		0.00%	54.47%	15,604	1.48%	23.67%	15,604	2.40%	34.42%	15,604
		2016/2017 2nd Interim Budget			2017/2018 Projected			2018/2019 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue										
Local Control Funding Formula LCFF	8010-8099	139,405,030	660,443	140,065,473	141,753,950	660,443	142,414,393	145,687,043	660,443	146,347,486
Federal Revenue	8100-8299	117,854	13,203,595	13,321,449	8,256	12,543,415	12,551,671	8,256	12,543,415	12,551,671
Other State Revenue	8300-8599	5,991,216	9,863,198	15,854,414	3,455,667	3,955,517	7,411,184	3,455,667	2,998,790	6,454,457
Local Revenue	8600-8799	3,600,553	11,487,607	15,088,160	3,312,701	9,856,668	13,169,368	3,405,321	10,281,124	13,686,446
Interfund Transfers In	8900-8929	-	-	-	300,000	-	300,000	300,000	-	300,000
Other Sources	8930-8979	19,455,000	-	19,455,000	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-24,765,315	24,765,315	-	-25,262,968	25,262,968	-	-25,515,598	25,515,598	-
Total Revenue with Adjustments		143,804,338	59,980,158	203,784,496	123,567,606	52,279,011	175,846,617	127,340,689	51,999,370	179,340,060
Expenditures										
Certificated Salaries	1000-1999	59,852,163	18,120,060	77,972,223	62,942,061	17,573,712	80,515,773	63,886,192	17,728,044	81,614,237
Classified Salaries	2000-2999	17,457,968	12,790,448	30,248,416	18,753,880	13,378,809	32,132,688	19,035,188	13,445,703	32,480,890
Employee Benefits	3000-3999	27,388,520	15,092,227	42,480,747	30,825,950	9,596,156	40,422,106	33,288,339	9,596,156	42,884,495
Books/Supplies	4000-4999	11,193,521	3,625,722	14,819,243	2,561,042	2,342,776	4,903,818	2,612,263	2,341,909	4,954,172
Services/Operating Expenses	5000-5999	12,622,726	13,056,883	25,679,609	9,830,223	6,716,403	16,546,626	9,397,269	6,716,403	16,113,672
Capital Outlay	6000-6999	20,724,649	4,575,377	25,300,026	60,000	1,500,000	1,560,000	60,000	1,000,000	1,060,000
Other Outgo & Long Term Debt	7100-7499	428,218	454,555	882,773	1,572,399	495,555	2,067,954	2,084,184	495,555	2,579,739
Direct/Indirect Support	7300-7399	-1,166,683	675,600	-491,083	-1,124,218	675,600	-448,618	-1,153,973	675,600	-478,373
Interfund Transfers Out	7600-7629	2,242,840	96,760	2,339,600	142,840	-	142,840	142,840	-	142,840
Total Expenditures		150,743,922	68,487,632	219,231,554	125,564,176	52,279,011	177,843,187	129,352,302	51,999,371	181,351,673
Beginning Fund Balance		28,759,913	8,507,474	37,267,387	21,520,330	-	21,520,330	19,523,759	0	19,523,759
Projected Ending Fund Balance		21,520,330	-	21,820,329	19,523,759	0	19,523,759	17,512,146	0	17,512,146
Excess or (Deficit)		-7,239,583	-8,507,474	-15,447,058	-1,996,571	0	-1,996,570	-2,011,612	0	-2,011,613
Revolving Cash		150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Stores		350,739	-	350,739	350,739	-	350,739	350,739	-	350,739
Prepaid Expenditures		-	-	-	-	-	-	-	-	-
Mandated Reserve for Contingencies		6,576,947	-	6,576,947	5,335,296	-	5,335,296	5,440,550	-	5,440,550
Other Designated or Restricted Funds		-	-	-	-	-	-	-	-	-
Unappropriated Reserve		14,442,644	-	14,742,643	13,687,724	0	13,687,725	11,570,857	0	11,570,858

**CAJON VALLEY UNION SCHOOL DISTRICT ASSUMPTIONS USED TO DEVELOP THE
2016-17 THROUGH 2018-19 MULTI-YEAR BUDGET PROJECTION
FOR THE 2016-17 SECOND INTERIM REPORT**

1. LCFF REVENUE ASSUMPTIONS (Based on SSC recommendation):

2016-17	0.00% COLA applied to base	54.47% of gap funded by State
2017-18	1.48% COLA applied to base	23.67% of gap funded by State
2018-19	2.40% COLA applied to base	34.42% of gap funded by State

Unduplicated % of students eligible for supplemental & concentration funding is projected to be a rolling average of 73.42% in 2016-17, 2017-18 and 2018-19. The statutory COLA has been added to the base LCFF calculation for each year, and the amount of gap funding that is currently projected by School Services of California has been used in each future year.

2. One time revenue and associated expenditures for outstanding mandated cost claims and Teacher Effectiveness grant funds are included in the 2016-17 projections. Webster grant revenue and expenditures are projected to end in 2016-17. Prop. 39 funding is projected to end after 2017-18. The current Kellogg grant ends after 2017-18. Federal restricted revenue is reduced by 5% in 2017-18 and 2018-19 because of economic uncertainties associated with recent leadership changes.
3. Enrollment has been increased to reflect P1 average daily attendance (ADA) figure for 2016-17. The District 2016-17 P1 (ADA) figure was 15,603.79 and is projected at 15,603.79 for future years.
4. The estimated cost of step/column increases has been included in the expenditure projections each year.
5. There is no reserve for salary settlements in these projections for 2017-18 and 2018-19. Salary settlements have been added for 2016-17 across all years.
6. Rate increases in STRS and PERS benefit costs that are occurring each year have been included in the 2016-17 budget and subsequent years. PERS and STRS costs are estimated to increase by \$1.7 million in 2016-17 and then will increase an additional \$1.7 million in 2017-18 and an additional \$2 million in 2018-19. STRS and PERS contribution increases will continue each year until the target rates are reached in 2020-21 for STRS and 2023-24 for PERS.
7. The current level of services and supplies for most areas is projected forward over the 2-year period, with modest inflation of 1% - 2% where necessary
8. The 2017-18 and 2018-19 years include a transfer in from the equipment and furniture replacement fund for needs in those years.
9. Long term debt payments of \$385,195 for the purchase of eight replacement school buses in 2014-15 will continue through December of 2017. Debt payments are projected to continue through 2018-19 for future delivery truck / bus replacements. Long term debt payments of \$43,023 for 2016-17, \$1,187,204 for 2017-18, and \$1,698,989 for 2018-19 have been included for the new solar lease. Corresponding CREBs interest reimbursements and reduced electricity usage savings have been shown in each year as well. CREBs interest reimbursements and the electricity savings offset the solar project debt payments in 2017-18 and 2018-19.
10. We have included an increase in the Routine Restricted Maintenance Account (RRMA) of \$250,000 to reach the 3% contribution requirement in 2017-18 and 2018-19.
11. The Governmental Accounting Standards Board (GASB) requires districts to report their proportionate share of defined benefit pension plans, such as CalSTRS, per GASB 68. These "STRS On-Behalf" entries increase District pension expenditures and revenue. These entries increase the required 3% reserve for economic uncertainties and the 3% RRMA contribution amounts even though the entry has a zero net difference,

The 2016-17 solar lease debt also increases the 3% reserve figure this year.