

**Petaluma City
Schools**

**2016-2017
First
Interim
Report**

Petaluma City Schools
1st Interim Narrative and Budget Assumptions
2016-17 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

The State and the District are in the third year of implementation of the Local Control Accountability Plan (LCAP) and District staff and school site administrators have worked hard over the past few months to monitor the implementation and actions and services related to all 4 District goals.

Essentially, the LCAP is a three-year plan with 3 sections; Section 1, which describes the process of stake holder engagement; Section 2, which identifies the District Goals and Progress Indicators that include identified student needs and the metrics to measure progress toward addressing these needs. Section 2 also describes the actions, services and expenditures (\$\$) for all three years to address the District-defined goals as well as meeting all Eight State Priorities. Section 2 also includes the "Annual Update" for Year 0 in which the District provides information on what was actually accomplished and expended in 2015-16 in support of the Goals from the prior year LCAP - Year 1.

Section 3 specifically articulates how the needs of the target population (English Learners, Foster Youth, and Low Income Students) are met by providing increased or improved services over the base level of service for all students. It also includes information on proportionality, in which the District must demonstrate that the funds included in the LCFF specifically generated by the Supplemental and Concentration grants are proportionate to the level of increased or improved services for EL/Low Income & Foster youth students. The funds generated by the supplemental grants (estimated at \$4,026,283) cannot be used for base services including increases in salary and benefits. They must be used to increase or improve services for our target population of students whose ADA provides these supplemental funds through the LCFF.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the State template, which is in the process of being revised, again, for 2016-17. In Section 2 of the LCAP, all of the Year 1 actions that are defined and that have a cost or specific expenditure associated with them, must be included in the District's budget.

In June, the Governor signed the final State Budget Bill into law and in this final budget, the State legislature and State budget committees made modifications to the budget the Governor proposed in his May Revise. These included GAP funding at 54.18% and reduced the one-time discretionary funds from the State for the *Mandated Cost Program* backlog from \$537 to \$514 per ADA. This change resulted in a reduction of funds (\$146,000) that has been included in the budget revision that is being brought for approval along with the 1st Interim Report. Other changes include one-time funding for The College Readiness Block Grant (\$184,410 - Secondary & \$75,000 - Elementary) targeted at providing California's high school pupils, particularly our target population, additional supports to increase the number of students who enroll at institutions of higher education and complete an undergraduate degree within four years, which has also been included in this budget revision.

Although the continued State revenue under the LCFF is welcome news, and the State's economy has continued to recover, as well as the local housing market, the significant STRS and PERS increases continue to be a concern. In addition, the level of funds necessary to purchase the new adopted materials for curriculum are significant and the Prop 20 lottery funds are far from adequate to support their costs over the next several years. To protect the district's fiscal solvency, staff recommends continuing to maintain the district one-time contingency fund of \$1.5 million, which helps to ensure the District can meet its obligation under the Willimas Act to provide all students with appropriate instructional materials that are aligned with Common Core State Standards (CCSS). In addition, staff is recommending maintaining the one-time contingency of approximately \$1.5 million that was set aside based on the one-time funds received in 2016-17 for the mandated cost program backlog.

These actions will enable the school district to accommodate further fluctuations in revenue or unanticipated increases in expenditures such as ones that could be associated with the changes in the CalSTRS and CalPERS retirement system rates. The STRS rates in particular are increasing by an estimated \$600,000 per year until 2020-21 when the STRS employer rate will be 19.1% up from the Historical rate of 8.25%. The STRS rate increase from 8.25% to 19.1% represents an overall increase, over seven years, of 10.85% or approximately \$4 million annually when you compare the total amount of STRS in 2014-15 to 2020-21 (assuming a similar level of certificated salaries).

In addition, the Public Employers Retirement System rate, currently 13.888% (historically 13.02% under the Former Revenue Limit) is also expected to increase up to over 19% over the next several years with a 2% increase between 2015-16 and 2016-17 of 2.041% or \$230,000.

The District is currently experiencing a slight decline in enrollment from 7,500 (October 2015) to 7,459 (November 2016). Although the District can use prior year ADA for revenue calculations, declining enrollment creates unique fiscal challenges as the level of expenditures (fixed costs such as P&L insurance, utilities, etc.) cannot not reduce at the same rate as the level of revenues.

The 1st Interim Report is the first of two interim reports the district is required to prepare and is intended to present information on the financial position of the District as of October 31, 2016. Therefore, the information and details included in the current Budget Revision #1 and the 1st Interim Report are based on information included in the State budget as well as any other information from Federal, State and local agencies.

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

For the 1st Interim Report and Budget Revision #1, the following are the major assumptions used to support the numbers for both revenues and expenses:

2016-17 Budget Assumptions (Budget Revision #1)

Local Control Funding Formula:

- Average Daily Attendance (ADA):
 - Total ADA 7210.90 (Minimal change)
 - Current enrollment at 7,459
- Prior Year P-2 ADA @ 6,242.34
- Estimated Charter ADA @ 940.50
- Estimated SCOE ADA 28.06
- Percentage of Students who qualify for Free and Reduced Meal 45% Elementary and 37% Secondary
- LCFF - GAP funding at 54.18%
- Cost of Living Adjustment (COLA) ~ 0%
- Education Protection Act Funds \$8,712,729 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budget has been revised for current tax estimates based on information provided in the J-29B from the SCOE and the Sonoma County Auditor-Controller's Office.

Other Revenues:

- Lottery Funding
 - Unrestricted (Non-Prop 20) \$140 per annual ADA
 - Restricted (Prop 20) \$41 per annual ADA
 - Prior Year adjustments for final 4th quarter revenues
- Revenues for Mandated Cost Reimbursements Block Grant included \$328,626
- Reduce One-time State Funding on backlog of Mandates owed by the State from \$537 to \$514 per ADA \$146,000
- Other State revenue was adjusted based on current estimates
 - Add College Readiness Block Grant (one-time) \$344,410 (Restricted)
 - STRS On Behalf payments \$2,107,845
 - Insignificant PY State revenue adjustments
- Other Local Revenues were modified as follows:
 - Increased for local site donations
 - Reduce local revenues for final PGE rebates expiring January 2017
 - Transfer City of Petaluma local fuel/oil revenues from unrestricted to restricted 8689 Object
 - Transfer Feeder District revenues for SOCC from 8699 to 8677 Object
 - Increase estimated revenues from lease agreements
 - Adjusted Federal and Local revenues per SELPA Fiscal Estimates
- The contribution to Restricted Programs:
 - Special Education was increased based on current estimates for NPS/NPA, staffing and other costs.
 - Increase contribution to Routine Restricted Maintenance to budget 3% required by State

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

- The budgets for Federal and State restricted revenues have been adjusted for 2015-16 deferred revenue/carryover
 - The current year revenues for programs included in the Consolidated Application (Part II) have not been adjusted as information is being released in January. These budgets and associated allocations will be adjusted upon confirmation of these grants and entitlements and will be included in the next budget revision.

Expenditures & Restricted Programs:

- During the past few months, the budget for salaries and benefits have been revised to reflect staffing changes and Step & Column movement for both certificated, classified, and management. In addition, it includes changes requested by the school sites and departments for carryover balances. The modifications include budgeting certificated and classified hourly amounts for extra duty, overtime, and/or certificated stipends for additional work such as curriculum committees.
 - This year, it also includes budgeting \$408,451 in Local Site carryover from 2015-16
 - Transfer 2.0 Junior High Certificated Librarians to Parcel Tax from unrestricted
 - Transfer of Transportation auto mechanic positions to restricted resource 9015
 - Transfer of MFT positions to 2930 object (unrestricted and restricted)
 - Elimination of 1.0 classified supervisor (Custodial/Safety) based on final PGE rebates
 - Addition of FTE to support Kennilworth JHS and Casa Grande High Schools
- The budget for Materials & Supplies and Other Operating Expenditures have been reviewed and updated for current information, as well as site requests for budget transfers. Initially, the 2015-16 carryover is posted to a 4330 object, and then the site/departments request transfers to more appropriate expenditure accounts based on the needs of the site and/or school site plans. Many of these adjustments include the addition of temporary staff to support the programs using carryover dollars and will continue throughout the year.
 - Educator Effectiveness Grant
 - College and Career Readiness Grant (initial 2016-17 budget)
 - Parcel Tax carryover
 - Fuel/non bus related costs moved from unrestricted to restricted \$478,000
 - Federal Grants
 - Prop 20 Lottery
- In the area of Other Operating Expenditures, the most significant adjustments are related to final costs for P&L insurance, reductions in utilities based on prior year trends, a contract for 10,000 Degrees, increases in contracts related to special education specifically in the areas of NPS and NPA (*Pupil Achievement and Basic Services*), as well as contract services related to Routine Restricted Maintenance (tree removal, fire alarm repairs, vehicle repairs, etc.). In addition, there are very minor adjustments updated for

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

- Current information, as well as site requests for budget transfers. Other revisions include:
 - Increase Utilities based on prior year trends
 - Will review in the Spring to determine potential savings from Solar PV installed/completed at 9 sites November 2016
 - Transfer First Student Contract for Special Ed over \$25K from 5800 to 2100
 - Set up Budget for Direct charges for Fuel/other transportation maintenance costs from restricted
 - Transfer various contracts from 5800 to 5840
 - Adjust contract for Boys & Girls Club After School Program
 - Increase Telecommunications budget based on MiFis for low income families.
 - Will reevaluate in the January/February based on final usage
- Capital Outlay budgets - minimal changes
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were increased.

Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty
 - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures
 - The District has set aside in a Board Designated/Assigned account for an amount equivalent to the amount of one-time Mandated Cost Program currently \$1.527 million
 - In addition, \$1.5 million has been set aside in a Board Designated/Assigned account to enable the District to continue to fund the costs associated with the implementation of CCSS and specifically for curriculum adoptions
 - South County Consortium ending fund balance of \$463,982

All Other Funds:

- Estimated to have a positive ending fund balance
- Revenue projections for both the Cafeteria Fund and the Capital Facilities fund will be further evaluated and adjusted at 2nd Interim
 - Current contribution of \$177,000
 - Staffing is being evaluated at each school site to determine if reductions and/or restructuring is necessary based on need and meals served

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

Multi-year Projections:

Revenues:

- Estimated flat enrollment and ADA District-wide
- Local Control Funding Formula
 - Assume GAP Funding on LCFF at Department of Finance estimated levels
 - 72.99% 2017-18
 - 40.36% 2018-19
 - Assume same level of % FRM/EL unduplicated counts
- Federal and State Categorical programs
 - Assume no change at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly.
- Assume increases in Interest Earnings (2017-18 \$30,000) \$2000 in 2018-19
- Assume increases in lease fees (2017-18 \$26,000) - flat in 2018-19
- Assume ongoing revenues for Mandated Block Grant at same level with growth (2017-18 & 2018-19)
- Assume no change in rates for Lottery funds (Non-Prop 20 & Prop 20) (2017-18 & 2018-19) with growth
- Assume increase in contribution to Special Education of approximately \$152,000/\$315,000 (2017-18 & 2018-19)
- Assume ongoing 3% contribution to RRM in 2017-18 & 2018-19
- Assume ongoing Parcel Tax Revenues (2017-18 & 2018-19)
- Assume no changes in Special Education revenues
- Other Local Revenues (not including Parcel Tax)
 - Assume no change in local revenues - unrestricted
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly

Expenditures:

- Assume step & column for both certificated and classified personnel at approximately 1% (2017-18 & 2018-19)
- Assume \$500,000 in reductions each year in either management and/or certificated and/or classified staff (2017-18 & 2018-19)
- Assume no change in rates for driven costs at this time except STRS
 - Assume increases of \$600,000 each per year due to rate changes (unrestricted/restricted)
 - 14.43% 2017-18
 - 16.28% 2018-19
- Assume increase in employee benefits due to step & column & and fluctuations in H&W benefits
- Assume significant decrease in one-time Materials & Supplies expenditures supported by site carryover, Federal & State deferred revenue and Parcel Tax budgets (\$2.4 million)
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PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

- One-time costs for site carryover of local grants and donations (\$408,000) unrestricted (2017-18 only)
- One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$2 million - restricted
- Assume increase in ongoing materials & supplies at approximately 2.% CPI/growth (2017-18 & 2018-19)
- Reduce services & other operating expenditures supported by carryover, Federal & State deferred revenue and Parcel Tax budgets (\$935,000)
 - One-time costs for IT contracts (\$130,000) - unrestricted
 - Reductions Costs for MiFis \$150,000 - unrestricted
 - One-Time election costs \$25,000 - unrestricted
 - Other one-time contracts \$30,000 - unrestricted
 - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$600,000 - restricted
 - Assume increases of 2.% CPI (2017-18 & 2018-19)
- Assume ongoing capital outlay expense
 - Copier replacement costs \$25,000 per year
- Reduce Indirect costs due to reduction of carryover 15-16 funds budgeted in 2016-17 (2017-18 only)
- Assume no change in indirect cost rate (2017-18 & 2018-19)
- Assume ongoing fee-for-service costs from SCOE (2017-18 & 2018-19)

Ending Fund Balance & Reserves:

- Assume no change in Revolving Fund account (2017-18 & 2018-19)
- Assume ongoing 3% reserve for economic uncertainty (2017-18 & 2018-19)
- Board Assigned:
 - Maintain additional 2% reserve
 - Eliminate the one-time Mandated Cost Program currently \$1.527 million (2017-18)
 - Maintain, \$1.5 million has been set aside in a Board Designated/Assigned account to enable the District to continue to fund the costs associated with the implementation of CCSS and specifically for curriculum adoptions
 - Maintain South County Consortium ending fund balance of \$463,982
- Assume continued positive ending fund balance in General Fund

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**SSC School District and Charter School Financial Projection Dashboard
2016-17 Adopted State Budget**

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This version of SSC's Financial Projection Dashboard is based on the 2016-17 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 0.00%	\$0	\$0	\$0	\$0
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$737	-	-	\$223
2016-17 Adjusted Base Grants	\$7,820	\$7,189	\$7,403	\$8,801
Supplemental Grants (% Adj Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²
SSC Gap Funding Percentage	52.56%	54.18%	19.30%	34.25%	36.74%
Department of Finance Gap Funding Percentage	52.56%	54.18%	72.99%	40.36%	73.98%
Gap Funding Percentage ³ (May Revise)	53.08%	54.84%	-	-	-

PLANNING FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
Statutory COLA	1.02%	0.00%	1.11%	2.42%	2.67%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	1.02%	0.00%	1.11%	2.42%	2.67%
California CPI	2.07%	2.26%	2.39%	2.46%	2.63%
California Lottery	Base	\$140	\$140	\$140	\$140
	Proposition 20	\$41	\$41	\$41	\$41
Interest Rate for Ten-Year Treasuries	1.95%	1.76%	2.22%	2.37%	2.50%
CalPERS Employer Rate (projected)	11.847%	13.888%	15.50%	17.10%	18.60%
CalSTRS Employer Rate (statutory)	10.73%	12.58%	14.43%	16.28%	18.13%
CalSTRS On-Behalf Rate	7.125890%	8.578248% ⁴	8.578248% ⁴	8.578248% ⁴	8.578248% ⁴

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan ⁵
The greater of 5% or \$66,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$66,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Go to the SSC LCFF Simulator at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.

³ Either this percentage or the final State Budget gap percentage can be used for calculating movement toward class sizes of 24:1 at grades transitional kindergarten-3.

⁴ 2016-17 rate is preliminary until February 2017.

⁵ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration grant dollars.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2016-17

FIRST INTERIM REPORT
BUDGET REVISION #1

	UNRESTRICTED			Comments
	Adopted Budget 16-17 6/28/2016 (A)	BUDGET REVISION #1 12/13/2016 (C)	Variance (C) - (B) (D)	
	7178	7210	32	
BEGINNING FUND BALANCE:	\$9,337,808	\$9,337,808	\$0	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$24,085,469	\$22,190,616	(\$1,894,853)	Update LCFF Calcs including all internal charters
8012 Education Protection Account	\$8,698,427	\$8,712,729	\$14,302	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$247,207	\$246,940	(\$267)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	Per Final J298 tax information from the County of Sonoma
8041 Secured	\$26,445,635	\$28,074,902	\$1,629,267	
8042 Unsecured	\$1,039,022	\$1,061,487	\$22,465	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$684,000	\$791,000	\$107,000	
8045 ERAF	\$1,658,271	\$2,380,024	\$721,753	
8046 SERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$128,000	\$178,000	\$50,000	Per Final tax information SCOE
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$400,000)	(\$1,162,072)	(\$762,072)	
8097 Property Tax Transfers	(\$1,162,072)	\$0	\$1,162,072	Transfer to 8096 Object
Total LCFF	\$61,423,959	\$62,473,626	\$1,049,667	Net change in LCFF
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	
8287 Pass-thru Rev from Federal Sources	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	
Total Federal Revenues	\$0	\$0	\$0	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$2,002,194	\$1,856,229	(\$145,965)	Reduce to \$214 per ADA per State Budget PY Adjustments
8560 Lottery (Non-Prop 20)	\$998,947	\$1,014,247	\$15,300	
8590 All Other State Revenues	\$0	\$0	\$0	
Total State Revenues	\$3,001,141	\$2,870,476	(\$130,665)	
Local Revenues				
8621 Parcel Tax	\$0	\$0	\$0	
8631 Sale of Equipment/Supplies	\$0	\$0	\$0	
8650 Leases and Rentals	\$127,000	\$150,000	\$23,000	Per current estimates
8660 Interest Earnings	\$46,513	\$46,513	\$0	
8677 Interagency Services Between LEAs	\$223,780	\$414,280	\$190,500	Per current estimates SOCC/Transportation Transfer Fuel Revenues to Restricted
8689 All Other Fees & Contracts	\$523,500	\$200,500	(\$323,000)	
8691 Plus: Misc Non-RL (50%) Adj.	\$0	\$0	\$0	
8699 Other Local Revenues	\$891,527	\$671,167	(\$220,360)	Local Donations
8710 Tuition	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$1,812,320	\$1,482,460	(\$329,860)	
TOTAL REVENUES	\$66,237,420	\$66,826,562	\$589,142	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$12,314,101)	(\$12,857,589)	(\$543,488)	Special Ed/RRM Contribution Incr. to 3%
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	(\$12,314,101)	(\$12,857,589)	(\$543,488)	
TOTAL REVENUES & OTHER SOURCES	\$53,923,319	\$53,968,973	\$45,654	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
 GENERAL FUND 01
 FISCAL YEAR 2016-17

FIRST INTERIM REPORT
 BUDGET REVISION #1
 EXPENDITURES

		UNRESTRICTED			Comments
		Adopted Budget 16-17 6/28/2016 (A)	BUDGET REVISION #1 12/13/2016 (C)	Variance (C) - (B) (D)	
Certificated Salaries					
1100	Certificated Instructional	\$21,877,456	\$21,790,719	(\$86,737)	Reconcile Positions Control current staffing
1200	Certificated Support	\$1,243,431	\$1,177,103	(\$66,328)	Transfer Librarians to Parcel Tax
1300	Administrative	\$3,156,051	\$3,140,260	(\$15,791)	Reconcile Positions Control current staffing
1900	Other Certificated	\$208,358	\$248,242	\$39,884	Reconcile Positions Control current staffing
Total Certificated Salaries		\$26,485,296	\$26,356,324	(\$128,972)	
Classified Salaries					
2100	Instructional Assist	\$187,197	\$211,660	\$24,463	Reconcile Positions Control current staffing
2200	Classified Support	\$2,529,542	\$2,331,149	(\$198,393)	Tsf MFT Positions to obj. 2930, Mechanics>Restr.
2300	Administrative	\$629,173	\$577,789	(\$51,384)	Elimination of 1.0 Classified Management Pos.
2400	Clerical Salaries	\$3,127,998	\$3,168,006	\$40,008	
2900	Other Classified	\$1,485,431	\$1,234,522	(\$250,909)	Update/Reconfigurar MFT positions tsf<Obj 2200
Total Classified Salaries		\$7,959,341	\$7,523,126	(\$436,215)	
Employee Benefits					
3100	STRS	\$3,273,661	\$3,284,958	\$11,297	Update for staffing above
3200	PERS	\$1,061,037	\$975,850	(\$85,187)	Update for staffing above
3300	OASDI/Medicare	\$955,314	\$902,505	(\$52,809)	Update for staffing above
3400	Health & Welfare	\$6,748,550	\$6,941,084	\$192,534	Adjust for current staffing & Open Positions
3500	State Unemployment Ins	\$16,453	\$22,551	\$6,098	Update for staffing above
3600	Workers Comp	\$778,016	\$768,385	(\$9,631)	Update for staffing above
3700	Retiree Benefits	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$589	\$9,614	\$9,025	Update for staffing above
Total Employee Benefits		\$12,833,620	\$12,904,947	\$71,327	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$16,389	\$103,654	\$87,265	Local Site/Dept carryover
4200	Books & Reference Materials	\$1,500	\$15,375	\$13,875	Local Site/Dept carryover
4300	Materials & Supplies	\$1,432,726	\$1,556,154	\$123,428	Local Site/Dept carryover
4400	Non-Capital Furniture & Equip	\$119,908	\$104,033	(\$15,875)	Transfer local site budgets > other Expenditures
Total Materials & Supplies		\$1,570,523	\$1,779,216	\$208,693	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$0	\$1,046,086	\$1,046,086	First Student Spec Ed Transportation Contract
5200	Travel & Confernces (Mileage)	\$154,475	\$148,428	(\$6,047)	Per current estimates
5300	Dues & Memberships	\$35,303	\$34,477	(\$826)	Per current estimates
5400	Insurance	\$581,905	\$598,362	\$16,457	Per current estimates
5500	Utilities	\$1,175,741	\$1,263,386	\$87,645	Per current est. based on 16-17 Final costs/trends
5600	Rentals, Leases & Repairs	\$285,165	\$337,912	\$52,747	Per current estimates
5700	Direct Cost Transfers	(\$341)	\$317,688	\$318,029	Direct charges/Fuel for Transportation
5800	Professional Consulting/Other Operating	\$2,196,163	\$824,016	(\$1,372,147)	Transfer First Student Contract over \$25K>5100
5802-5809	Special Education Contracts	\$0	\$0	\$0	
5810	Non-Public Schools (NPS)	\$0	\$0	\$0	
5811	Non-Public Agency (NPA)	\$0	\$0	\$0	
5817/8	SCOE CONTRACTS	\$15,600	\$38,100	\$22,500	Per current estimates
5821	Audit Costs	\$78,000	\$60,600	(\$17,400)	Per current estimates
5822	Election Costs	\$23,850	\$25,000	\$1,150	Per current estimates
5823	Legal Fees	\$81,378	\$78,000	(\$3,378)	Per current estimates
5825	Advertisement costs	\$10,833	\$10,833	\$0	
5830	Professional Consulting Services	\$22,440	\$40,540	\$18,100	Boys & Girls Club Contracts for After School Prg.
5840	Computer Tech Related Services	\$0	\$6,500	\$6,500	Per current estimates
5845	Field Trips	\$0	\$60,950	\$60,950	Local Site donations/budgets
5849	Other Contract Services	\$0	\$388,837	\$388,837	Transfer various contracts from 5800 Object
5850	Other Operating Expenditures	\$650	\$200	(\$450)	Per current estimates
5860-65	Other Employment Costs	\$37,145	\$36,245	(\$900)	Per current estimates

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
 GENERAL FUND 01
 FISCAL YEAR 2016-17

FIRST INTERIM REPORT

		UNRESTRICTED			Comments
		Adopted	BUDGET	Variance	
		Budget 16-17 8/28/2016 (A)	REVISION #1 12/13/2016 (C)	(C) - (B) (D)	
5880	Other Administrative Charges	\$9,544	\$201	(\$9,343)	Per current estimates
5900	Communications/Telephone	\$331,460	\$342,987	\$11,527	Per current estimates (MiFis)
Total Services and Other Operating Exp.		\$5,039,311	\$5,659,348	\$620,037	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmlDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$77,865	\$81,340	\$3,475	SCOE All Ed Transfer
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$52,224)	(\$118,109)	(\$65,885)	Indirect rate @ 2.91%
7350	Indirect Cost - InterFund	(\$179,325)	(\$189,319)	(\$9,994)	Indirect rate FD 11/13 @ 2.91%
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		(\$153,684)	(\$226,088)	(\$72,404)	
TOTAL EXPENDITURES		\$53,734,407	\$53,996,873	\$262,466	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$136,077	\$136,077	\$0	Per amortization schedules
7439	Debt Service - Interest	\$213,798	\$213,798	\$0	Per amortization schedules
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$177,159	\$177,159	\$0	
Total Financing Uses:		\$527,034	\$527,034	\$0	
TOTAL EXPENDITURES & OTHER USES		\$54,261,441	\$54,523,907	\$262,466	
EXCESS OF REVENUES OVER EXPENSE		(\$338,122)	(\$554,934)	(\$216,812)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	\$85,922	\$81,000	(\$4,922)	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
	2% REU	\$1,544,000	\$1,696,416	\$152,416	
	One-time Mandated Costs	\$1,633,000	\$1,527,603	(\$105,397)	
	South County Consortium SOCC	\$447,560	\$463,982	\$16,422	
	Local Site Donations	\$408,451	\$0	(\$408,451)	Included in Budget Revision #1 Expenditures
	Curriculum Adoptions	\$1,500,000	\$1,500,000	\$0	
	School Transportation	\$300,000	\$0	(\$300,000)	
	Technology Replacement	\$200,000	\$0	(\$200,000)	
UNASSIGNED					
	Reserve for Economic Uncertainties	\$2,320,700	\$2,549,939	\$229,239	3% Reserve
	Available	\$560,053	\$963,934	\$403,881	
TOTAL ENDING FUND BALANCE:		\$8,999,686	\$8,782,874	(\$216,812)	\$1 variance due to rounding

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2016-17

FIRST INTERIM REPORT

	RESTRICTED			Comments
	Adopted Budget 16-17 6/28/2016 (A)	BUDGET REVISION #1 12/13/2016 (C)	Variance (C) - (B) (D)	
	7178	7210	32	
BEGINNING FUND BALANCE:	\$2,795,122	\$2,795,125	\$3	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8046 SERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$611,896	\$640,084	\$28,188	Special Education
Total LCFF	\$611,896	\$640,084	\$28,188	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$1,548,581	\$1,521,828	(\$26,753)	Adj per SCOE Estimates IDEA Funding
8182 Spec Ed Discretionary Grant	\$2,139	\$2,139	\$0	
8287 Pass-thru Revenues from Fed	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$1,060,948	\$1,383,349	\$322,401	Deferred Revenue/Prior Year Carryover
Total Federal Revenues	\$2,611,668	\$2,907,316	\$295,648	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$291,367	\$315,581	\$24,214	Prior Year adjustments
8590 All Other State Revenues	\$734,867	\$3,275,661	\$2,540,794	STRS On Behalf Revenues/Expenditures
Total State Revenues	\$1,026,234	\$3,591,242	\$2,565,008	
Local Revenues				
8621 Parcel Tax	\$1,895,000	\$1,910,000	\$15,000	Adjust based on Prior Year trends
8625 Community Redevelopment Funds	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	(\$170,226)	\$1,431,958	\$1,602,184	Transfer SOCC Feeder District Rev<8699
8689 All Other Fees & Contracts	\$40,000	\$513,336	\$473,336	Fuel/Oil Charges to the City of Petaluma
8691 Plus: Misc Non-RL (50%) Adj	\$0	\$0	\$0	
8699 Other Local Revenues	\$2,019,810	\$1,124,480	(\$895,330)	Transfer to 8677 SOCC billback to Districts
8710 Tuition	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$2,488,435	\$2,904,600	\$416,165	Update Special Ed. revenues per SCOE
Total Local Revenues	\$6,273,019	\$7,884,374	\$1,611,355	
TOTAL REVENUES	\$10,522,817	\$15,023,016	\$4,500,199	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$12,314,101	\$12,857,589	\$543,488	Special Ed/RRM Contribution Incr. to 3%
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$12,314,101	\$12,857,589	\$543,488	
TOTAL REVENUES & OTHER SOURCES	\$22,836,918	\$27,880,605	\$5,043,687	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
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FIRST INTERIM REPORT

EXPENDITURES

	RESTRICTED			Comments	
	Adopted Budget 16-17 6/28/2016 (A)	BUDGET REVISION #1 12/13/2016 (C)	Variance (C) - (B) (D)		
Certificated Salaries					
1100	Certificated Instructional	\$5,361,474	\$5,430,750	\$69,276	Reconcile Positions Control current staffing
1200	Certificated Support	\$1,711,533	\$1,398,650	(\$312,883)	Transfer to NPA Budget due to Open Pos.
1300	Administrative	\$502,761	\$606,445	\$103,684	Trf Dir. Of Spec Ed>Spec Ed budget
1900	Other Certificated	\$4,720	\$8,720	\$4,000	Reconcile Positions Control current staffing
	Total Certificated Salaries	\$7,580,488	\$7,444,565	(\$135,923)	
Classified Salaries					
2100	Instructional Assist	\$2,618,499	\$2,656,572	\$38,073	Reconcile Positions Control current staffing
2200	Classified Support	\$785,663	\$1,126,257	\$340,594	Transfer Mechanic to restricted budget
2300	Administrative	\$107,046	\$137,325	\$30,279	Reconcile Positions Control current staffing
2400	Clerical Salaries	\$107,144	\$109,585	\$2,441	Reconcile Positions Control current staffing
2900	Other Classified	\$370,872	\$493,544	\$122,672	Reconcile Positions Control current staffing
	Total Classified Salaries	\$3,989,224	\$4,523,283	\$534,059	
Employee Benefits					
3100	STRS	\$922,446	\$3,039,953	\$2,117,507	Update budget for STRS on Behalf
3200	PERS	\$524,490	\$582,548	\$58,058	Update for staffing above
3300	OASDI/Medicare	\$383,278	\$423,474	\$40,196	Update for staffing above
3400	Health & Welfare	\$2,742,682	\$2,695,531	(\$47,151)	Update for staffing above
3500	State Unemployment Ins	\$5,467	\$6,624	\$1,157	Update for staffing above
3600	Workers Comp	\$261,492	\$268,559	\$7,067	Update for staffing above
3700	Retiree Benefits	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$402	\$2,248	\$1,846	Update for staffing above
	Total Employee Benefits	\$4,840,257	\$7,018,937	\$2,178,680	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$243,301	\$690,013	\$446,712	Prop 20 Lottery Carryover>Textbooks
4200	Books & Reference Materials	\$14,178	\$37,712	\$23,534	Per current estimates
4300	Materials & Supplies	\$749,527	\$4,108,708	\$3,359,181	State/Federal/Parcel Tax carryover
4400	Non-Capital Furniture & Equip	\$181,183	\$222,564	\$41,381	
	Total Materials & Supplies	\$1,188,189	\$5,058,997	\$3,870,808	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$0	\$1,624,395	\$1,624,395	Special Education contracts over \$25K
5200	Travel & Conferences (Mileage)	\$129,457	\$154,035	\$24,578	Per current estimates
5300	Dues & Memberships	\$27,699	\$11,265	(\$16,434)	Per current estimates
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$11,200	\$17,000	\$5,800	Per current estimates
5600	Rentals, Leases & Repairs	\$36,337	\$115,556	\$79,219	Per current estimates
5700	Direct Cost Transfers	\$341	(\$327,688)	(\$328,029)	Chargeback of Fuel/Mechanics
5800	Professional Consulting/Other Opera	\$1,146,990	\$764,688	(\$382,302)	Transfer to Spec Ed Contracts
5802-5809	Special Education Contracts	\$1,391,522	\$1,909,232	\$517,710	Special Education contracts up to \$25K
5810	Non-Public Schools (NPS)	\$1,652,792	\$972,125	(\$680,667)	Transfer NPS contracts over \$25K>\$100
5811	Non-Public Agency (NPA)	\$822,240	\$537,857	(\$284,383)	Transfer NPA contracts over \$25K>\$101
5817/8	SCOE CONTRACTS	\$328	\$328	\$0	
5821	Audit Costs	\$0	\$0	\$0	
5822	Election Costs	\$0	\$0	\$0	
5823	Legal Fees	\$8,360	\$20,375	\$12,015	Per current estimates
5825	Advertisement costs	\$0	\$0	\$0	
5830	Professional Consulting Services	\$2,875	\$15,000	\$12,125	Per current estimates
5840	Computer Tech Related Services	\$0	\$0	\$0	
5845	Field Trips	\$0	\$26,909	\$26,909	Local Site Donatlons
5849	Other Contract Services	\$0	\$257,351	\$257,351	ASES & RRM contracts
5850	Other Operating Expenditures	\$0	\$0	\$0	
5860-65	Other Employment Costs	\$70	\$0	(\$70)	Per current estimates

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
 GENERAL FUND 01
 FISCAL YEAR 2016-17

FIRST INTERIM REPORT

EXPENDITURES (continued)

		RESTRICTED			Comments
		Adopted Budget 16-17 6/28/2016 (A)	BUDGET REVISION #1 12/13/2016 (C)	Variance (C) - (B) (D)	
5880	Other Administrative Charges	\$0	\$1,280	\$1,280	Per current estimates
5900	Communications/Telephone	\$17,050	\$17,115	\$65	Per current estimates
Total Services and Other Operating Expenses		\$5,247,261	\$6,116,823	\$869,562	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$9,366	\$9,366	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$9,366	\$9,366	\$0	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$70,000	\$70,000	\$0	
7211	Tsf of Pass-thru Rev Charter	\$3,788	\$0	(\$3,788)	Per current estimates
7310	Indirect Cost GF	\$52,224	\$118,109	\$65,885	I/C @ 2.91% on grants and entitlements
7350	Indirect Cost - InterFund	\$113,974	\$113,974	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$239,986	\$302,083	\$62,097	
TOTAL EXPENDITURES		\$23,094,771	\$30,474,054	\$7,379,283	
OTHER FINANCING USES					
7438	Debt Service - Interest	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$23,094,771	\$30,474,054	\$7,379,283	
EXCESS OF REVENUES OVER EXPENSE		(\$257,853)	(\$2,593,449)	(\$2,335,596)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	
	RESTRICTED	\$2,537,269	\$201,676	(\$2,335,593)	SOCC EFB
	COMMITTED	\$0	\$0	\$0	
	ASSIGNED				
	Board Designated:				
	2% REU	\$0	\$0	\$0	
	One-time Mandated Costs	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	
	School Transportation	\$0	\$0	\$0	
	Technology Replacement	\$0	\$0	\$0	
	UNASSIGNED				
	Reserve for Economic Uncertainties Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:		\$2,537,269	\$201,676	(\$2,335,593)	

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2016-17

FIRST INTERIM REPORT

	UNRESTRICTED/RESTRICTED			Comments
	Adopted	BUDGET	Variance	
	Budget 16-17 6/28/2016 (A)	REVISION #1 12/13/2016 (C)	(C) - (B) (D)	
Average Daily Attendance (ADA)	7178.37	7210	32	Including MCOE ADA
BEGINNING FUND BALANCE:	\$12,132,930	\$12,132,933	\$3	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$24,085,469	\$22,190,616	(\$1,894,853)	
8012 Education Protection Account	\$8,698,427	\$8,712,729	\$14,302	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$247,207	\$246,940	(\$267)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$26,445,635	\$28,074,902	\$1,629,267	
8042 Unsecured	\$1,039,022	\$1,061,487	\$22,465	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$684,000	\$791,000	\$107,000	
8045 ERAF	\$1,658,271	\$2,380,024	\$721,753	
8046 SERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$128,000	\$178,000	\$50,000	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$400,000)	(\$1,162,072)	(\$762,072)	
8097 Property Tax Transfers	(\$550,176)	\$640,084	\$1,190,260	
Total LCFF:	\$62,035,855	\$63,113,710	\$1,077,855	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$1,548,581	\$1,521,828	(\$26,753)	
8182 Spec Ed Discretionary Grant	\$2,139	\$2,139	\$0	
8287 Pass-thru Revenues Fed Sources	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$1,060,948	\$1,383,349	\$322,401	
Total Federal Revenues	\$2,611,668	\$2,907,316	\$295,648	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$2,002,194	\$1,856,229	(\$145,965)	
8560 Lottery (Non-Prop 20)	\$1,290,314	\$1,329,828	\$39,514	
8590 All Other State Revenues	\$734,867	\$3,275,661	\$2,540,794	
Total State Revenues	\$4,027,375	\$6,461,718	\$2,434,343	
Local Revenues				
8621 Parcel Tax	\$1,895,000	\$1,910,000	\$15,000	
8631 Sale of Equipment/Supplies	\$0	\$0	\$0	
8650 Leases and Rentals	\$127,000	\$150,000	\$23,000	
8660 Interest Earnings	\$46,513	\$46,513	\$0	
8677 Interagency Services Between LEAs	\$53,554	\$1,846,238	\$1,792,684	
8689 All Other Fees & Contracts	\$563,500	\$713,836	\$150,336	
8691 Plus: Misc Non-RL (50%) Adj.	\$0	\$0	\$0	
8699 Other Local Revenues	\$2,911,337	\$1,795,647	(\$1,115,690)	
8710 Tuition	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$2,488,435	\$2,904,600	\$416,165	
Total Local Revenues	\$8,085,339	\$9,366,834	\$1,281,495	
TOTAL REVENUES	\$76,760,237	\$81,849,578	\$5,089,341	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$76,760,237	\$81,849,578	\$5,089,341	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
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FIRST INTERIM REPORT

EXPENDITURES

		UNRESTRICTED/RESTRICTED			Comments
		Adopted Budget 16-17 6/28/2016 (A)	BUDGET REVISION #1 12/13/2016 (C)	Variance (C) - (B) (D)	
Certificated Salaries					
1100	Certificated Instructional	\$27,238,930	\$27,221,469	(\$17,461)	
1200	Certificated Support	\$2,954,964	\$2,575,753	(\$379,211)	
1300	Administrative	\$3,658,812	\$3,746,705	\$87,893	
1900	Other Certificated	\$213,078	\$256,962	\$43,884	
Total Certificated Salaries		\$34,065,784	\$33,800,889	(\$264,895)	
Classified Salaries					
2100	Instructional Assist	\$2,805,696	\$2,868,232	\$62,536	
2200	Classified Support	\$3,315,205	\$3,457,406	\$142,201	
2300	Administrative	\$736,219	\$715,114	(\$21,105)	
2400	Clerical Salaries	\$3,235,142	\$3,277,591	\$42,449	
2900	Other Classified	\$1,856,303	\$1,728,066	(\$128,237)	
Total Classified Salaries		\$11,948,565	\$12,046,409	\$97,844	
Employee Benefits					
3100	STRS	\$4,196,107	\$6,324,911	\$2,128,804	
3200	PERS	\$1,585,527	\$1,558,398	(\$27,129)	
3300	OASDI/Medicare	\$1,338,592	\$1,325,979	(\$12,613)	
3400	Health & Welfare	\$9,491,232	\$9,636,615	\$145,383	
3500	State Unemployment Ins	\$21,920	\$29,175	\$7,255	
3600	Workers Comp	\$1,039,508	\$1,036,944	(\$2,564)	
3700	Retiree Benefits	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$991	\$11,862	\$10,871	
Total Employee Benefits		\$17,673,877	\$19,923,884	\$2,250,007	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$259,690	\$793,667	\$533,977	
4200	Books & Reference Materials	\$15,678	\$53,087	\$37,409	
4300	Materials & Supplies	\$2,182,253	\$5,664,852	\$3,482,609	
4400	Non-Capital Furniture & Equip	\$301,091	\$326,597	\$25,506	
Total Materials & Supplies		\$2,758,712	\$6,838,213	\$4,079,501	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$0	\$2,670,481	\$2,670,481	
5200	Travel & Conferences (Mileage)	\$283,932	\$302,463	\$18,531	
5300	Dues & Memberships	\$63,002	\$45,742	(\$17,260)	
5400	Insurance	\$581,905	\$598,362	\$16,457	
5500	Utilities	\$1,186,941	\$1,280,386	\$93,445	
5600	Rentals, Leases & Repairs	\$321,502	\$453,468	\$131,966	
5700	Direct Cost Transfer	\$0	(\$10,000)	(\$10,000)	
5800	Professional Consulting/Other Operatin	\$3,343,153	\$1,588,704	(\$1,754,449)	
5802-5809	Special Education Contracts	\$1,391,522	\$1,909,232	\$517,710	
5810	Non-Public Schools (NPS)	\$1,652,792	\$972,125	(\$680,667)	
5811	Non-Public Agency (NPA)	\$822,240	\$537,857	(\$284,383)	
5817/8	SCOE CONTRACTS	\$15,928	\$38,428	\$22,500	
5821	Audit Costs	\$78,000	\$60,600	(\$17,400)	
5822	Election Costs	\$23,850	\$25,000	\$1,150	
5823	Legal Fees	\$89,738	\$98,375	\$8,637	
5825	Advertisement costs	\$10,833	\$10,833	\$0	
5830	Professional Consulting Services	\$25,315	\$55,540	\$30,225	
5840	Computer Tech Related Services	\$0	\$6,500	\$6,500	
5845	Field Trips	\$0	\$87,859	\$87,859	
5839	Other Contract Services	\$0	\$646,188	\$646,188	
5850	Other Operating Expenditures	\$650	\$200	(\$450)	
5860-65	Other Employment Costs	\$37,215	\$36,245	(\$970)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
 GENERAL FUND 01
 FISCAL YEAR 2016-17

FIRST INTERIM REPORT

		UNRESTRICTED/RESTRICTED			Comments
		Adopted Budget 16-17 6/28/2016 (A)	BUDGET REVISION #1 12/13/2016 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)					
5880	Other Administrative Charges	\$9,544	\$1,481	(\$8,063)	
5900	Communications/Telephone	\$348,510	\$360,102	\$11,592	
	Total Services and Other Operating Ex	\$10,286,572	\$11,776,171	\$1,489,599	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$9,366	\$9,366	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
	Total Capital Outlay	\$9,366	\$9,366	\$0	
Indirect/Direct Cost					
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$147,865	\$151,340	\$3,475	
7211	Tsf of Pass-thru Revenues Charters	\$3,788	\$0	(\$3,788)	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$65,351)	(\$75,345)	(\$9,994)	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
	Total Indirect	\$86,302	\$75,995	(\$10,307)	
	TOTAL EXPENDITURES	\$76,829,178	\$84,470,927	\$7,641,749	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$136,077	\$136,077	\$0	
7439	Debt Service - Interest	\$213,798	\$213,798	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$177,159	\$177,159	\$0	
	Total Financing Uses:	\$527,034	\$527,034	\$0	
	TOTAL EXPENDITURES & OTHER USES	\$77,356,212	\$84,997,961	\$7,641,749	
	EXCESS OF REVENUES OVER EXPENSE	(\$595,975)	(\$3,148,383)	(\$2,552,408)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	\$85,922	\$81,000	(\$4,922)	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	
	RESTRICTED	\$2,537,269	\$201,676	(\$2,335,593)	
	COMMITTED	\$0	\$0	\$0	
	ASSIGNED				
	Board Designated:				
	2% REU	\$1,544,000	\$1,696,416	\$152,416	
	One-time Mandated Costs	\$1,633,000	\$1,527,603	(\$105,397)	
	South County Consortium SOCC	\$447,560	\$463,982	\$16,422	
	Local Site Donations	\$408,451	\$0	(\$408,451)	
	Curriculum Adoptions	\$1,500,000	\$1,500,000	\$0	
	School Transportallon	\$300,000	\$0	(\$300,000)	
	Technology Replacement	\$200,000	\$0	(\$200,000)	
	UNASSIGNED				
	Reserve for Economic Uncertainties	\$2,320,700	\$2,549,939	\$229,239	3% Reserves
	Available	\$560,053	\$963,934	\$403,881	
	TOTAL ENDING FUND BALANCE:	\$11,536,955	\$8,984,550	(\$2,552,405)	

Note: \$1 variances due to rounding.

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

Signed: [Signature] Date: 12/13/16
District Superintendent or Designee

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

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

Meeting Date: December 13, 2016 Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Chris Thomas Telephone: 707-778-4621
Title: Chief Business Official E-mail: cathomas@peik12.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CS1). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

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

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

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

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

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G = General Ledger Data, S = Supplemental Data

Form	Description	Data Supplied For:			
		2016-17 Original Budget	2016-17 Board Approved Operating Budget	2016-17 Actuals to Date	2016-17 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	61,423,959.00	61,423,959.00	8,457,053.68	62,473,626.00	1,049,667.00	1.7%
2) Federal Revenue		8100-8299	0.00	0.00	1,528.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,001,141.00	3,001,141.00	192,752.05	2,870,476.00	(130,665.00)	-4.4%
4) Other Local Revenue		8600-8799	1,812,320.00	1,812,401.00	346,352.47	1,482,460.00	(329,941.00)	-18.2%
5) TOTAL REVENUES			66,237,420.00	66,237,501.00	8,997,686.20	66,826,562.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	26,485,296.00	26,485,296.00	7,484,491.56	26,356,324.00	128,972.00	0.5%
2) Classified Salaries		2000-2999	7,959,341.00	7,959,341.00	2,192,072.97	7,523,126.00	436,215.00	5.5%
3) Employee Benefits		3000-3999	12,833,620.00	12,833,620.00	3,684,072.57	12,904,947.00	(71,327.00)	-0.6%
4) Books and Supplies		4000-4999	1,570,523.00	1,570,183.00	399,306.86	1,779,216.00	(209,033.00)	-13.3%
5) Services and Other Operating Expenditures		5000-5999	5,039,311.00	5,039,732.00	914,780.76	5,659,348.00	(619,616.00)	-12.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	427,740.00	427,740.00	3,475.00	431,215.00	(3,475.00)	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(231,549.00)	(231,549.00)	0.00	(307,428.00)	75,879.00	-32.8%
9) TOTAL EXPENDITURES			54,084,282.00	54,084,363.00	14,678,199.72	54,346,748.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,153,138.00	12,153,138.00	(5,680,513.52)	12,479,814.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	177,159.00	177,159.00	0.00	177,159.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,314,101.00)	(12,314,101.00)	(7,780.00)	(12,857,589.00)	(543,488.00)	4.4%
4) TOTAL OTHER FINANCING SOURCES/USES			(12,491,260.00)	(12,491,260.00)	(7,780.00)	(13,034,748.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(338,122.00)	(338,122.00)	(5,688,293.52)	(554,934.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,337,807.87	7,962,901.00		9,337,809.00	1,374,908.00	17.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,337,807.87	7,962,901.00		9,337,809.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,337,807.87	7,962,901.00		9,337,809.00		
2) Ending Balance, June 30 (E + F1e)			8,999,685.87	7,624,779.00		8,782,875.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	85,922.00	81,000.00		81,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	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	6,033,011.00	5,208,011.00		5,188,001.00		
2% REU	0000	9780	1,544,000.00					
One-time Mandated Costs	0000	9780	1,633,000.00					
South County Consortium SOCC EFB	0000	9780	447,560.00					
Local Site Donations	0000	9780	408,451.00					
Curriculum Adoptions	0000	9780	1,400,000.00					
Curriculum Adoptions	1100	9780	100,000.00					
School Transportation	1100	9780	300,000.00					
Technology Replacement	1100	9780	200,000.00					
2% REU	0000	9780		1,544,000.00				
One-time Mandated Costs	0000	9780		1,633,000.00				
South County Consortium SOCC	0000	9780		447,560.00				
Local Site Donations	0000	9780		408,451.00				
Curriculum Adoptions	0000	9780		500,000.00				
Curriculum Adoptions	1100	9780		675,000.00				
	1100	9780						
2% REU	0000	9780				1,696,416.00		
One-time Mandated Costs	0000	9780				1,527,603.00		
South County Consortium SOCC	0000	9780				463,982.00		
Local Site donations	0000	9780				0.00		
Curriculum Adoptions	0000	9780				850,000.00		
Curriculum Adoptions	1100	9780				650,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,320,700.00	2,320,700.00		2,549,939.00		
Unassigned/Unappropriated Amount		9790	560,052.87	15,068.00		963,935.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	24,085,469.00	24,085,469.00	6,677,182.00	22,190,616.00	(1,894,853.00)	-7.9%
Education Protection Account State Aid - Current Year		8012	8,698,427.00	8,698,427.00	2,154,665.00	8,712,729.00	14,302.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	247,207.00	247,207.00	0.00	246,940.00	(267.00)	-0.1%
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	26,445,635.00	26,445,635.00	3,236.11	28,074,902.00	1,629,267.00	6.2%
Unsecured Roll Taxes		8042	1,039,022.00	1,039,022.00	0.00	1,061,487.00	22,465.00	2.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	684,000.00	684,000.00	22,490.57	791,000.00	107,000.00	15.6%
Education Revenue Augmentation Fund (ERAF)		8045	1,658,271.00	1,658,271.00	0.00	2,380,024.00	721,753.00	43.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	128,000.00	128,000.00	0.00	178,000.00	50,000.00	39.1%
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			62,986,031.00	62,986,031.00	8,857,773.68	63,635,698.00	649,667.00	1.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(400,000.00)	(400,000.00)	0.00	0.00	400,000.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,162,072.00)	(1,162,072.00)	(400,720.00)	(1,162,072.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			61,423,959.00	61,423,959.00	8,457,053.68	62,473,626.00	1,049,667.00	1.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB Title I, Part D, Local Delinquent Program	3025	8290						
NCLB Title II Part A, Teacher Quality	4035	8290						

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB Title III, Immigrant on Education Program	4201	8290						
NCLB Title III Limited English Proficient (LEP) Student Program	4203	8290						
NCLB Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012 3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0 00	0 00	1,528 00	0 00	0 00	0 0%
TOTAL, FEDERAL REVENUE			0 00	0 00	1 528 00	0 00	0 00	0 0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0 00	0 00	0 00	0 00	0 00	0 0%
All Other State Apportionments - Prior Years	All Other	8319	0 00	0 00	0 00	0 00	0 00	0 0%
Child Nutrition Programs		8520	0 00	0 00	0 00	0 00		
Mandated Costs Reimbursements		8550	2,002,194 00	2,002,194 00	0 00	1,856,229 00	(145,965 00)	-7 3%
Lottery - Unrestricted and Instructional Materials		8560	998,947 00	998,947 00	173,549 35	1,014,247 00	15,300 00	1 5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0 00	0 00	0 00	0 00		
Other Subventions/In-Lieu Taxes		8576	0 00	0 00	0 00	0 00		
Pass-Through Revenues from State Sources		8587	0 00	0 00	0 00	0 00	0 00	0 0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0 00	0 00	19,202 70	0 00	0 00	0 0%
TOTAL, OTHER STATE REVENUE			3,001,141 00	3,001,141 00	192,752 05	2,870,476 00	(130,665 00)	-4 4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	127,000.00	127,000.00	15,875.25	150,000.00	23,000.00	18.1%
Interest		8660	46,513.00	46,513.00	31,810.88	46,513.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	223,780.00	223,780.00	0.00	414,280.00	190,500.00	85.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	523,500.00	523,500.00	34,423.07	200,500.00	(323,000.00)	-61.7%
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	891,527.00	891,608.00	264,243.27	671,167.00	(220,441.00)	-24.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			1,812,320.00	1,812,401.00	345,352.47	1,482,460.00	(329,941.00)	-18.2%
TOTAL, REVENUES			66,237,420.00	66,237,501.00	8,997,686.20	66,826,562.00	589,061.00	0.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	21,877,456.00	21,877,456.00	6,044,965.37	21,790,719.00	86,737.00	0.4%
Certificated Pupil Support Salaries		1200	1,243,431.00	1,243,431.00	329,157.19	1,177,103.00	66,328.00	5.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,156,051.00	3,156,051.00	1,064,937.53	3,140,260.00	15,791.00	0.5%
Other Certificated Salaries		1500	208,358.00	208,358.00	45,491.47	248,242.00	(39,884.00)	-19.1%
TOTAL, CERTIFICATED SALARIES			26,485,296.00	26,485,296.00	7,484,491.56	26,356,324.00	128,972.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	187,197.00	187,197.00	47,779.56	211,660.00	(24,463.00)	-13.1%
Classified Support Salaries		2200	2,529,542.00	2,529,542.00	719,240.38	2,331,149.00	198,393.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	629,173.00	629,173.00	203,279.63	577,789.00	51,384.00	8.2%
Clerical, Technical and Office Salaries		2400	3,127,998.00	3,127,998.00	914,970.87	3,168,006.00	(40,008.00)	-1.3%
Other Classified Salaries		2900	1,485,431.00	1,485,431.00	306,802.53	1,234,522.00	250,909.00	16.9%
TOTAL, CLASSIFIED SALARIES			7,959,341.00	7,959,341.00	2,192,072.97	7,523,126.00	436,215.00	5.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,273,661.00	3,273,661.00	931,359.09	3,284,958.00	(11,297.00)	-0.3%
PERS		3201-3202	1,061,037.00	1,061,037.00	292,926.41	975,850.00	85,187.00	8.0%
OASDI/Medicare/Alternative		3301-3302	955,314.00	955,314.00	262,055.77	902,505.00	52,809.00	5.5%
Health and Welfare Benefits		3401-3402	6,748,550.00	6,748,550.00	1,972,480.26	6,941,054.00	(192,534.00)	-2.9%
Unemployment Insurance		3501-3502	16,453.00	16,453.00	5,106.40	22,551.00	(5,098.00)	-31.1%
Workers' Compensation		3601-3602	778,016.00	778,016.00	218,425.69	768,385.00	9,631.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	589.00	589.00	1,708.95	9,614.00	(9,025.00)	-153.3%
TOTAL, EMPLOYEE BENEFITS			12,833,620.00	12,833,620.00	3,684,072.57	12,904,947.00	(71,327.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,389.00	16,389.00	90,773.44	103,654.00	(87,265.00)	532.5%
Books and Other Reference Materials		4200	1,500.00	1,500.00	1,909.83	15,375.00	(13,875.00)	925.0%
Materials and Supplies		4300	1,432,726.00	1,432,386.00	290,178.91	1,556,154.00	(123,768.00)	8.6%
Noncapitalized Equipment		4400	119,908.00	119,908.00	16,444.68	104,033.00	15,875.00	13.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,570,523.00	1,570,183.00	399,306.86	1,779,216.00	(209,033.00)	-13.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	17,334.65	1,046,086.00	(1,046,086.00)	New
Travel and Conferences		5200	154,475.00	154,475.00	31,436.38	148,428.00	6,047.00	3.9%
Dues and Memberships		5300	35,303.00	35,643.00	18,400.29	34,477.00	1,166.00	3.3%
Insurance		5400-5450	581,905.00	581,905.00	0.00	598,362.00	(16,457.00)	2.8%
Operations and Housekeeping Services		5500	1,175,741.00	1,175,741.00	301,932.81	1,263,386.00	(87,645.00)	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	285,165.00	285,165.00	84,744.60	337,912.00	(52,747.00)	18.5%
Transfers of Direct Costs		5710	(341.00)	(341.00)	(743.00)	317,688.00	(318,029.00)	93263.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,475,603.00	2,475,684.00	377,923.25	1,570,022.00	905,662.00	36.6%
Communications		5900	331,460.00	331,460.00	83,751.77	342,987.00	(11,527.00)	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,039,311.00	5,039,732.00	914,780.76	5,659,348.00	(619,616.00)	-12.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0 00	0 00	0 00	0 00	0 00	0 0%
Land Improvements		6170	0 00	0 00	0 00	0 00	0 00	0 0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0 00	0 00	0 00	0 0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment		6400	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment Replacement		6500	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, CAPITAL OUTLAY			0 00	0 00	0 00	0 00	0 00	0 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0 00	0 00	0 00	0 00	0 00	0 0%
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	77,865 00	77,865 00	3,475 00	81,340 00	(3,475 00)	-4.5%
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						
ROCIP 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 Transfers	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	136,077 00	136,077 00	0 00	136,077 00	0 00	0 0%
Other Debt Service - Principal		7439	213,798 00	213,798 00	0 00	213,798 00	0 00	0 0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			427,740 00	427,740 00	3,475 00	431,215 00	(3,475 00)	-0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(52,224 00)	(52,224 00)	0 00	(118,109 00)	65,885 00	-126.2%
Transfers of Indirect Costs - Interfund		7350	(179,325 00)	(179,325 00)	0 00	(189,319 00)	9,994 00	-5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(231,549 00)	(231,549 00)	0 00	(307,428 00)	75,879 00	-32.8%
TOTAL, EXPENDITURES			54,084,282 00	54,084,363 00	14,678,199 72	54,346,748 00	(262,385 00)	-0.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To Cafeteria Fund		7616	177,159.00	177,159.00	0.00	177,159.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			177,159.00	177,159.00	0.00	177,159.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(12,314,101.00)	(12,314,101.00)	(7,780.00)	(12,857,589.00)	(543,488.00)	4.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(12,314,101.00)	(12,314,101.00)	(7,780.00)	(12,857,589.00)	(543,488.00)	4.4%
TOTAL OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(12,491,260.00)	(12,491,260.00)	(7,780.00)	(13,034,748.00)	(543,488.00)	4.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	611 896 00	611 896 00	0 00	640 084 00	28 188 00	4.6%
2) Federal Revenue		8100-8299	2 611 668 00	2 611 668 00	284 528 94	2 907 316 00	295 648 00	11.3%
3) Other State Revenue		8300-8599	1 026 234 00	1 026 234 00	582 182 03	3 591 242 00	2 565 008 00	249.9%
4) Other Local Revenue		8600-8799	6 273 019 00	6 273 019 00	1 027 956 34	7 884 374 00	1 611 355 00	25.7%
5) TOTAL REVENUES			10 522 817 00	10 522 817 00	1 894 647 31	15 023 016 00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7 580 488 00	7 580 488 00	1 934 513 47	7 444 565 00	135 923 00	1.8%
2) Classified Salaries		2000-2999	3 989 224 00	3 989 224 00	1 188 363 24	4 523 283 00	(534 059 00)	-13.4%
3) Employee Benefits		3000-3999	4 840 257 00	4 840 257 00	1 248 820 90	7 018 937 00	(2 178 680 00)	-45.0%
4) Books and Supplies		4000-4999	1 188 189 00	1 188 189 00	612 322 70	5 058 997 00	(3 870 808 00)	-325.8%
5) Services and Other Operating Expenditures		5000-5999	5 247 261 00	5 247 261 00	1 102 194 68	6 116 823 00	(869 562 00)	-16.6%
6) Capital Outlay		6000-6999	9 366 00	9 366 00	0 00	9 366 00	0 00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	73 788 00	73 788 00	0 00	70 000 00	3 788 00	5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	166 198 00	166 198 00	0 00	232 083 00	65 885 00	-39.6%
9) TOTAL EXPENDITURES			23 094 771 00	23 094 771 00	6 086 214 99	30 474 054 00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(12 571 954 00)	(12 571 954 00)	(4 191 567 68)	(15 451 038 00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8500-8929	0 00	0 00	0 00	0 00	0 00	0.0%
b) Transfers Out		7600-7629	0 00	0 00	0 00	0 00	0 00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0 00	0 00	0 00	0 00	0 00	0.0%
b) Uses		7630-7699	0 00	0 00	0 00	0 00	0 00	0.0%
3) Contributions		8980-8999	12 314 101 00	12 314 101 00	7 780 00	12 857 589 00	543 488 00	4.4%
4) TOTAL OTHER FINANCING SOURCES/USES			12 314 101 00	12 314 101 00	7 780 00	12 857 589 00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(257,853 00)	(257,853 00)	(4,183,787 68)	(2,593,449 00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,795,122 27	1,360,861 00		2,795,125 00	1,434,264 00	105.4%
b) Audit Adjustments		9793	0 00	0 00		0 00	0 00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,795,122 27	1,360,861 00		2,795,125 00		
d) Other Restatements		9795	0 00	0 00		0 00	0 00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,795,122 27	1,360,861 00		2,795,125 00		
2) Ending Balance, June 30 (E + F1e)								
			2,537,269 27	1,103,008 00		201,676 00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0 00	0 00		0 00		
Stores		9712	0 00	0 00		0 00		
Prepaid Expenditures		9713	0 00	0 00		0 00		
All Others		9719	0 00	0 00		0 00		
b) Restricted		9748	2,537,269 87	1,103,008 00		201,677 00		
c) Committed								
Stabilization Arrangements		9750	0 00	0 00		0 00		
Other Commitments		9760	0 00	0 00		0 00		
d) Assigned								
Other Assignments		9780	0 00	0 00		0 00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0 00	0 00		0 00		
Unassigned/Unappropriated Amount		9790	(0 60)	0 00		(1 00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	611,896.00	611,896.00	0.00	640,084.00	28,188.00	4.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			611,896.00	611,896.00	0.00	640,084.00	28,188.00	4.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,548,581.00	1,548,581.00	0.00	1,521,828.00	(26,753.00)	-1.7%
Special Education Discretionary Grants		8182	2,139.00	2,139.00	611.00	2,139.00	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	3,789.00	3,789.00	0.00	0.00	(3,789.00)	-100.0%
NCLB Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	705,672.00	705,672.00	206,900.00	974,725.00	269,053.00	38.1%
NCLB Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB Title II, Part A, Teacher Quality	4035	8290	139,208.00	139,208.00	37,500.00	170,449.00	31,241.00	22.4%

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)
NCLB Title III, Immigration Education Program	4201	8290	382 00	382 00	14 00	12,170 00	11,788 00	3085.9%
NCLB Title III, Limited English Proficient (LEP) Student Program	4203	8290	129,272 00	129,272 00	6,287 00	126,640 00	(2,632 00)	-2.0%
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	20,885 00	20,885 00	0 00	37,625 00	16,740 00	80.2%
Vocational and Applied Technology Education	3500-3699	8290	61,740 00	61,740 00	33,216.94	61,740 00	0 00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0 00	0 00	0 00	0 00	0 00	0.0%
All Other Federal Revenue	All Other	8290	0 00	0 00	0 00	0 00	0 00	0.0%
TOTAL FEDERAL REVENUE			2,611,668 00	2,611,668 00	284,528.94	2,907,316 00	295,648 00	11.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0 00	0 00	0 00	0 00	0 00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0 00	0 00	0 00	0 00	0 00	0.0%
Prior Years	6500	8319	0 00	0 00	0 00	0 00	0 00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0 00	0 00	0 00	0 00	0 00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0 00	0 00	0 00	0 00	0 00	0.0%
Child Nutrition Programs		8520	0 00	0 00	0 00	0 00	0 00	0.0%
Mandated Costs Reimbursements		8550	0 00	0 00	0 00	0 00	0 00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	291,367 00	291,367 00	188,137.03	315,581 00	24,214 00	8.3%
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	214,107 00	214,107 00	0 00	214,107 00	0 00	0.0%
Charter School Facility Grant	6030	8590	0 00	0 00	0 00	0 00	0 00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0 00	0 00	175,000 00	174,663 00	174,663 00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0 00	0 00	0 00	0 00	0 00	0.0%
California Clean Energy Jobs Act	6230	8590	0 00	0 00	0 00	0 00	0 00	0.0%
Specialized Secondary	7370	8590	0 00	0 00	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	520,760 00	520,760 00	219,025 00	2,885,891 00	2,365,131 00	454.4%
TOTAL, OTHER STATE REVENUE			1,026,234 00	1,026,234 00	582,162.03	3,591,242 00	2,565,008 00	249.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0 00	0 00	0 00	0 00	0 00	0 0%
Unsecured Roll		8616	0 00	0 00	0 00	0 00	0 00	0 0%
Prior Years' Taxes		8617	0 00	0 00	0 00	0 00	0 00	0 0%
Supplemental Taxes		8618	0 00	0 00	0 00	0 00	0 00	0 0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1 895 000 00	1 895 000 00	0 00	1 910 000 00	15 000 00	0 8%
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		8682	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	(170 226 00)	(170 226 00)	147 537 03	1 431 958 00	1 602 184 00	-941 2%
Mitigation/Developer Fees		8681	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Fees and Contracts		8689	40 000 00	40 000 00	29 872 20	513 336 00	473 336 00	1183 3%
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	2 019 810 00	2 019 810 00	37 926 11	1 124 480 00	(895 330 00)	-44 3%
Tuition		8710	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Transfers In		8781-8783	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0 00	0 00	0 00	0 00	0 00	0 0%
From County Offices	6500	8792	2 488 435 00	2 488 435 00	812 621 00	2 904 600 00	416 165 00	16 7%
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			6 273 019 00	6 273 019 00	1 027 956 34	7 884 374 00	1 611 355 00	25 7%
TOTAL, REVENUES			10 522 817 00	10 522 817 00	1 894 647 31	15 023 016 00	4 500 199 00	42 8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,361,474.00	5,361,474.00	1,427,440.10	5,430,750.00	(69,276.00)	-1.3%
Certificated Pupils' Support Salaries		1200	1,711,533.00	1,711,533.00	355,176.83	1,398,650.00	312,883.00	18.3%
Certificated Supervisors' and Administrators' Salaries		1300	502,761.00	502,761.00	150,885.88	606,445.00	(103,684.00)	-20.6%
Other Certificated Salaries		1900	4,720.00	4,720.00	1,010.46	8,720.00	(4,000.00)	-84.7%
TOTAL CERTIFICATED SALARIES			7,580,488.00	7,580,488.00	1,934,513.47	7,444,565.00	135,923.00	1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,618,499.00	2,618,499.00	647,984.45	2,656,572.00	(38,073.00)	-1.5%
Classified Support Salaries		2200	785,663.00	785,663.00	350,682.01	1,128,257.00	(342,594.00)	-43.4%
Classified Supervisors' and Administrators' Salaries		2300	107,046.00	107,046.00	43,312.21	137,325.00	(30,279.00)	-28.3%
Clerical, Technical and Office Salaries		2400	107,144.00	107,144.00	36,837.81	109,585.00	(2,441.00)	-2.3%
Other Classified Salaries		2900	370,872.00	370,872.00	109,546.76	493,544.00	(122,672.00)	-33.1%
TOTAL CLASSIFIED SALARIES			3,989,224.00	3,989,224.00	1,188,363.24	4,523,283.00	(534,059.00)	-13.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	922,446.00	922,446.00	238,524.96	3,039,953.00	(2,117,507.00)	-229.6%
PERS		3201-3202	524,490.00	524,490.00	148,120.24	582,548.00	(58,058.00)	-11.1%
OASDI/Medicare/Alternative		3301-3302	383,278.00	383,278.00	107,206.35	423,474.00	(40,196.00)	-10.5%
Health and Welfare Benefits		3401-3402	2,742,682.00	2,742,682.00	682,488.84	2,695,531.00	47,151.00	1.7%
Unemployment Insurance		3501-3502	5,467.00	5,467.00	1,461.29	6,624.00	(1,157.00)	-21.2%
Workers' Compensation		3601-3602	261,492.00	261,492.00	70,680.41	268,559.00	(7,067.00)	-2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	402.00	402.00	338.81	2,248.00	(1,846.00)	-459.2%
TOTAL EMPLOYEE BENEFITS			4,840,257.00	4,840,257.00	1,248,920.90	7,018,937.00	(2,178,680.00)	-45.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	243,301.00	243,301.00	353,551.81	690,013.00	(446,712.00)	-183.6%
Books and Other Reference Materials		4200	14,178.00	14,178.00	6,618.62	37,712.00	(23,534.00)	-166.0%
Materials and Supplies		4300	749,527.00	749,527.00	207,240.72	4,108,708.00	(3,359,181.00)	-448.2%
Noncapitalized Equipment		4400	181,183.00	181,183.00	44,911.55	222,564.00	(41,381.00)	-22.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,188,189.00	1,188,189.00	612,322.70	5,058,997.00	(3,870,808.00)	-325.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	129,820.86	1,624,395.00	(1,624,395.00)	New
Travel and Conferences		5200	129,457.00	129,457.00	11,327.57	154,035.00	(24,578.00)	-19.0%
Dues and Memberships		5300	27,699.00	27,699.00	737.34	11,265.00	16,434.00	59.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,200.00	11,200.00	4,736.88	17,000.00	(5,800.00)	-51.8%
Rentals, Leases, Repairs and Noncapitalized Improvements		5600	36,337.00	36,337.00	23,251.18	115,556.00	(79,219.00)	-218.0%
Transfers of Direct Costs		5710	341.00	341.00	750.00	(317,688.00)	318,029.00	93263.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(10,000.00)	10,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	5,025,177.00	5,025,177.00	928,773.16	4,605,145.00	520,032.00	10.3%
Communications		5900	17,050.00	17,050.00	2,797.69	17,115.00	(65.00)	-0.4%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			5,247,261.00	5,247,261.00	1,102,194.68	6,116,823.00	(869,562.00)	-16.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0 00	0 00	0 00	0 00	0 00	0 0%
Land Improvements		6170	0 00	0 00	0 00	0 00	0 00	0 0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0 00	0 00	0 00	0 0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment		6400	9 366 00	9 366 00	0 00	9 366 00	0 00	0 0%
Equipment Replacement		6500	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, CAPITAL OUTLAY			9 366 00	9 366 00	0 00	9 366 00	0 00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0 00	0 00	0 00	0 00	0 00	0 0%
State Special Schools		7130	0 00	0 00	0 00	0 00	0 00	0 0%
Tuition, Excess Costs and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0 00	0 00	0 00	0 00	0 00	0 0%
Payments to County Offices		7142	70 000 00	70 000 00	0 00	70 000 00	0 00	0 0%
Payments to JPAs		7143	0 00	0 00	0 00	0 00	0 00	0 0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	3 788 00	3 788 00	0 00	0 00	3 788 00	100 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/IP 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 Transfers	A1 Other	7281-7283	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Transfers Out to All Others		7299	0 00	0 00	0 00	0 00	0 00	0 0%
Debt Service								
Debt Service - Interest		7438	0 00	0 00	0 00	0 00	0 00	0 0%
Other Debt Service - Principal		7439	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			73 788 00	73 788 00	0 00	70 000 00	3 788 00	5.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	52 224 00	52 224 00	0 00	118 109 00	(65 885 00)	-126.2%
Transfers of Indirect Costs - Interfund		7350	113 974 00	113 974 00	0 00	113 974 00	0 00	0 0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			166 198 00	166 198 00	0 00	232 083 00	(65 885 00)	-39.6%
TOTAL EXPENDITURES			23 094 771 00	23 094 771 00	6 086,214.99	30,474,054.00	(7,379,283.00)	-32.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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		7811	0 00	0 00	0 00	0 00	0 00	0 0%
To Special Reserve Fund		7812	0 00	0 00	0 00	0 00	0 00	0 0%
To State School Building Fund/ County School Facilities Fund		7613	0 00	0 00	0 00	0 00	0 00	0 0%
To Cafeteria Fund		7616	0 00	0 00	0 00	0 00	0 00	0 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 00	0 00	0 00	0 0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0 00	0 00	0 00	0 00	0 00	0 0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0 00	0 00	0 00	0 00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0 00	0 00	0 00	0 00	0 00	0 0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 00	0 00	0 00	0 0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds from Capital Leases		8972	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds from Lease Revenue Bonds		8973	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Financing Sources		8979	0 00	0 00	0 00	0 00	0 00	0 0%
(c) TOTAL, SOURCES			0 00	0 00	0 00	0 00	0 00	0 0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Financing Uses		7699	0 00	0 00	0 00	0 00	0 00	0 0%
(d) TOTAL, USES			0 00	0 00	0 00	0 00	0 00	0 0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	12,314,101 00	12,314,101 00	7,780 00	12,857,589 00	543,488 00	4.4%
Contributions from Restricted Revenues		8990	0 00	0 00	0 00	0 00	0 00	0 0%
(e) TOTAL, CONTRIBUTIONS			12,314,101 00	12,314,101 00	7,780 00	12,857,589 00	543,488 00	4.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			12,314,101 00	12,314,101 00	7,780 00	12,857,589 00	(543,488 00)	4.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	62,035,855.00	62,035,855.00	8,457,053.68	63,113,710.00	1,077,855.00	1.7%
2) Federal Revenue		8100-8299	2,611,668.00	2,611,668.00	286,056.94	2,907,316.00	295,648.00	11.3%
3) Other State Revenue		8300-8599	4,027,375.00	4,027,375.00	774,914.08	6,461,718.00	2,434,343.00	60.4%
4) Other Local Revenue		8600-8799	8,085,339.00	8,085,420.00	1,374,308.81	9,366,834.00	1,281,414.00	15.8%
5) TOTAL REVENUES			76,760,237.00	76,760,318.00	10,892,333.51	81,849,578.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	34,065,784.00	34,065,784.00	9,419,005.03	33,800,889.00	264,895.00	0.8%
2) Classified Salaries		2000-2999	11,948,565.00	11,948,565.00	3,380,436.21	12,046,409.00	(97,844.00)	-0.8%
3) Employee Benefits		3000-3999	17,673,877.00	17,673,877.00	4,932,893.47	19,923,884.00	(2,250,007.00)	-12.7%
4) Books and Supplies		4000-4999	2,758,712.00	2,758,372.00	1,011,629.56	6,838,213.00	(4,079,841.00)	-147.9%
5) Services and Other Operating Expenditures		5000-5999	10,286,572.00	10,286,993.00	2,016,975.44	11,776,171.00	(1,489,178.00)	-14.5%
6) Capital Outlay		6000-6999	9,366.00	9,366.00	0.00	9,366.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	501,528.00	501,528.00	3,475.00	501,215.00	313.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(65,351.00)	(65,351.00)	0.00	(75,345.00)	9,994.00	-15.3%
9) TOTAL EXPENDITURES			77,179,053.00	77,179,134.00	20,764,414.71	84,820,802.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(418,816.00)	(418,816.00)	(9,872,081.20)	(2,971,224.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	177,159.00	177,159.00	0.00	177,159.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(177,159.00)	(177,159.00)	0.00	(177,159.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(595,975 00)	(595,975 00)	(9,872,081 20)	(3,148,383 00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,132,930 14	9,323,762 00		12,132,934 00	2,809,172 00	30.1%
b) Audit Adjustments		9793	0 00	0 00		0 00	0 00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,132,930 14	9,323,762 00		12,132,934 00		
d) Other Restatements		9795	0 00	0 00		0 00	0 00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,132,930 14	9,323,762 00		12,132,934 00		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	85,922 00	81,000 00		81,000 00		
Stores		9712	0 00	0 00		0 00		
Prepaid Expenditures		9713	0 00	0 00		0 00		
All Others		9719	0 00	0 00		0 00		
b) Restricted								
		9740	2,537,269 87	1,103,008 00		201,677 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	6,033,011 00	5,208,011 00		5,188,001 00		
2% REU	0000	9780	1,544,000 00					
One-time Mandated Costs	0000	9780	1,633,000 00					
South County Consortium SOCC EFB	0000	9780	447,560 00					
Local Site Donations	0000	9780	408,451 00					
Curriculum Adoptions	0000	9780	1,400,000 00					
Curriculum Adoptions	1100	9780	100,000 00					
School Transportation	1100	9780	300,000 00					
Technology Replacement	1100	9780	200,000 00					
2% REU	0000	9780		1,544,000 00				
One-time Mandated Costs	0000	9780		1,633,000 00				
South County Consortium SOCC	0000	9780		447,560 00				
Local Site Donations	0000	9780		408,451 00				
Curriculum Adoptions	0000	9780		500,000 00				
Curriculum Adoptions	1100	9780		675,000 00				
2% REU	0000	9780				1,696,416 00		
One-time Mandated Costs	0000	9780				1,527,603 00		
South County Consortium SOCC	0000	9780				463,982 00		
Local Site donations	0000	9780				0 00		
Curriculum Adoptions	0000	9780				850,000 00		
Curriculum Adoptions	1100	9780				650,000 00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,320,700 00	2,320,700 00		2,549,939 00		
Unassigned/Unappropriated Amount		9790	560,052 27	15,068 00		963,934 00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	24 085 469 00	24 085 469 00	6 677 182 00	22 190 616 00	(1 894 853 00)	-7.9%
Education Protection Account State Aid - Current Year		8012	8 698 427 00	8 698 427 00	2 154 865 00	8 712 729 00	14 302 00	0.2%
State Aid - Prior Years		8019	0 00	0 00	0 00	0 00	0 00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	247 207 00	247 207 00	0 00	246 940 00	(267 00)	-0.1%
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	26 445 635 00	26 445 635 00	3 236 11	26 074 902 00	1 629 267 00	6.2%
Unsecured Roll Taxes		8042	1 039 022 00	1 039 022 00	0 00	1 061 487 00	22 465 00	2.2%
Prior Years' Taxes		8043	0 00	0 00	0 00	0 00	0 00	0.0%
Supplemental Taxes		8044	684 000 00	684 000 00	22 490 57	791 000 00	107 000 00	15.6%
Education Revenue Augmentation Fund (ERAF)		8045	1 658 271 00	1 658 271 00	0 00	2 380 024 00	721 753 00	43.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	128 000 00	128 000 00	0 00	178 000 00	50 000 00	39.1%
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			62 986 031 00	62 986 031 00	8 857 773 68	63 635 698 00	649 667 00	1.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(400 000 00)	(400 000 00)	0 00	0 00	400 000 00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0 00	0 00	0 00	0 00	0 00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1 162 072 00)	(1 162 072 00)	(400 720 00)	(1 162 072 00)	0 00	0.0%
Property Taxes Transfers		8097	611 896 00	611 896 00	0 00	640 084 00	28 188 00	4.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0 00	0 00	0 00	0 00	0 00	0.0%
TOTAL LCFF SOURCES			62 035 855 00	62 035 855 00	8 457 053 68	63 113 710 00	1 077 855 00	1.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0 00	0 00	0 00	0 00	0 00	0.0%
Special Education Entitlement		8181	1 548 581 00	1 548 581 00	0 00	1 521 828 00	(26 753 00)	-1.7%
Special Education Discretionary Grants		8182	2 139 00	2 139 00	611 00	2 139 00	0 00	0.0%
Child Nutrition Programs		8220	0 00	0 00	0 00	0 00	0 00	0.0%
Donated Food Commodities		8221	0 00	0 00	0 00	0 00	0 00	0.0%
Forest Reserve Funds		8260	0 00	0 00	0 00	0 00	0 00	0.0%
Flood Control Funds		8270	0 00	0 00	0 00	0 00	0 00	0.0%
Wildlife Reserve Funds		8280	0 00	0 00	0 00	0 00	0 00	0.0%
FEMA		8281	0 00	0 00	0 00	0 00	0 00	0.0%
Interagency Contracts Between LEAs		8285	0 00	0 00	0 00	0 00	0 00	0.0%
Pass-Through Revenues from Federal Sources		8287	3 789 00	3 789 00	0 00	0 00	(3 789 00)	-100.0%
NCLB Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	705 672 00	705 672 00	206 900 00	974 725 00	269 053 00	38.1%
NCLB Title I, Part D, Local Delinquent Program	3025	8290	0 00	0 00	0 00	0 00	0 00	0.0%
NCLB Title II Part A Teacher Quality	4035	8290	139 208 00	139 208 00	37 500 00	170 449 00	31 241 00	22.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB Title III, Immigration Education Program	4201	8290	382 00	382 00	14 00	12,170 00	11,788 00	3085.9%
NCLB Title III, Limited English Proficient (LEP) Student Program	4203	8290	129,272 00	129,272 00	6,287 00	126,640 00	(2,632 00)	-2.0%
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	20,885 00	20,885 00	0 00	37,625 00	16,740 00	80.2%
Vocational and Applied Technology Education	3500-3699	8290	61,740 00	61,740 00	33,216 94	61,740 00	0 00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0 00	0 00	0 00	0 00	0 00	0.0%
All Other Federal Revenue	All Other	8290	0 00	0 00	1,528 00	0 00	0 00	0.0%
TOTAL, FEDERAL REVENUE			2,611,668 00	2,611,668 00	286,056 94	2,907,316 00	295,648 00	11.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROCP Entitlement								
Prior Years	6360	8319	0 00	0 00	0 00	0 00	0 00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0 00	0 00	0 00	0 00	0 00	0.0%
Prior Years	6500	8319	0 00	0 00	0 00	0 00	0 00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0 00	0 00	0 00	0 00	0 00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0 00	0 00	0 00	0 00	0 00	0.0%
Child Nutrition Programs		8520	0 00	0 00	0 00	0 00	0 00	0.0%
Mandated Costs Reimbursements		8550	2,002,194 00	2,002,194 00	0 00	1,856,229 00	(145,965 00)	-7.3%
Lottery - Unrestricted and Instructional Material		8560	1,290,314 00	1,290,314 00	361,686 38	1,329,828 00	39,514 00	3.1%
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	214,107 00	214,107 00	0 00	214,107 00	0 00	0.0%
Charter School Facility Grant	6030	8590	0 00	0 00	0 00	0 00	0 00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0 00	0 00	175,000 00	174,663 00	174,663 00	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0 00	0 00	0 00	0 00	0 00	0.0%
California Clean Energy Jobs Act	6230	8590	0 00	0 00	0 00	0 00	0 00	0.0%
Specialized Secondary	7370	8590	0 00	0 00	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	520,760 00	520,760 00	238,227 70	2,886,891 00	2,366,131 00	454.4%
TOTAL, OTHER STATE REVENUE			4,027,375 00	4,027,375 00	774,914 08	6,461,718 00	2,434,343 00	60.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0 00	0 00	0 00	0 00	0 00	0 0%
Land Improvements		6170	0 00	0 00	0 00	0 00	0 00	0 0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0 00	0 00	0 00	0 0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 00	0 00	0 00	0 0%
Equipment		6400	9 366 00	9 366 00	0 00	9 366 00	0 00	0 0%
Equipment Replacement		6500	0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL CAPITAL OUTLAY			9 366 00	9 366 00	0 00	9 366 00	0 00	0 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0 00	0 00	0 00	0 00	0 00	0 0%
State Special Schools		7130	0 00	0 00	0 00	0 00	0 00	0 0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0 00	0 00	0 00	0 00	0 00	0 0%
Payments to County Offices		7142	147 865 00	147 865 00	3 475 00	151 340 00	(3 475 00)	-2 4%
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	3 788 00	3 788 00	0 00	0 00	3 788 00	100 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 Transfers	All Other	7221-7223	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	136 077 00	136 077 00	0 00	136 077 00	0 00	0 0%
Other Debt Service - Principal		7439	213 798 00	213 798 00	0 00	213 798 00	0 00	0 0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			501 528 00	501 528 00	3 475 00	501 215 00	313 00	0 1%
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	(65 351 00)	(65 351 00)	0 00	(75 345 00)	9 994 00	-15 3%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(65 351 00)	(65 351 00)	0 00	(75 345 00)	9 994 00	-15 3%
TOTAL EXPENDITURES			77 179 053 00	77 179 134 00	20 764 414 71	84 820 802 00	(7 641 668 00)	-9 9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From Special Reserve Fund		8912	0 00	0 00	0 00	0 00	0 00	0 0%
From Bond Interest and Redemption Fund		8914	0 00	0 00	0 00	0 00	0 00	0 0%
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 00	0 00	0 00	0 0%
(a) TOTAL, INTERFUND TRANSFERS IN			0 00	0 00	0 00	0 00	0 00	0 0%
INTERFUND TRANSFERS OUT								
To Child Development Fund		7611	0 00	0 00	0 00	0 00	0 00	0 0%
To Special Reserve Fund		7612	0 00	0 00	0 00	0 00	0 00	0 0%
To State School Building Fund/ County School Facilities Fund		7613	0 00	0 00	0 00	0 00	0 00	0 0%
To Cafeteria Fund		7616	177,159 00	177,159 00	0 00	177,159 00	0 00	0 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 00	0 00	0 00	0 0%
(b) TOTAL, INTERFUND TRANSFERS OUT			177,159 00	177,159 00	0 00	177,159 00	0 00	0 0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0 00	0 00	0 00	0 00	0 00	0 0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8955	0 00	0 00	0 00	0 00	0 00	0 0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds from Capital Leases		8972	0 00	0 00	0 00	0 00	0 00	0 0%
Proceeds from Lease Revenue Bonds		8973	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Financing Sources		8979	0 00	0 00	0 00	0 00	0 00	0 0%
(c) TOTAL, SOURCES			0 00	0 00	0 00	0 00	0 00	0 0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 00	0 00	0 00	0 0%
All Other Financing Uses		7699	0 00	0 00	0 00	0 00	0 00	0 0%
(d) TOTAL, USES			0 00	0 00	0 00	0 00	0 00	0 0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0 00	0 00	0 00	0 00		
Contributions from Restricted Revenues		8990	0 00	0 00	0 00	0 00		
(e) TOTAL, CONTRIBUTIONS			0 00	0 00	0 00	0 00	0 00	0 0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(177,159 00)	(177,159 00)	0 00	(177,159 00)	0 00	0 0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	1.00
3320	Special Ed IDEA Preschool Local Entitlement	1.00
6300	Lottery: Instructional Materials	5,534.00
6500	Special Education	196,141.00
Total, Restricted Balance		<u>201,677.00</u>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	93,655.00	93,655.00	49,344.00	78,548.00	(15,107.00)	-16.1%
3) Other State Revenue		8300-8599	1,000,633.00	1,000,633.00	494,651.00	1,834,822.00	834,189.00	83.4%
4) Other Local Revenue		8600-8799	445,954.00	445,954.00	58,633.95	375,190.00	(70,764.00)	-15.9%
5) TOTAL REVENUES			1,540,242.00	1,540,242.00	602,628.95	2,288,560.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	492,926.00	492,926.00	144,310.66	482,144.00	10,782.00	2.2%
2) Classified Salaries		2000-2999	291,564.00	291,564.00	78,765.05	336,159.00	(44,595.00)	-15.3%
3) Employee Benefits		3000-3999	289,935.00	289,935.00	78,099.15	341,362.00	(51,427.00)	-17.7%
4) Books and Supplies		4000-4999	110,572.00	110,572.00	45,292.35	136,629.00	(26,057.00)	-23.6%
5) Services and Other Operating Expenditures		5000-5999	288,875.00	288,875.00	16,736.20	542,591.00	(273,716.00)	-101.8%
6) Capital Outlay		6000-6999	0.00	0.00	27,875.00	62,840.00	(62,840.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	65,351.00	65,351.00	0.00	31,345.00	34,006.00	52.0%
9) TOTAL EXPENDITURES			1,519,223.00	1,519,223.00	391,075.61	1,933,070.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,019.00	21,019.00	211,753.34	355,490.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,019.00	21,019.00	211,753.34	355,490.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,247,948.92	579,260.00		1,247,949.00	668,689.00	115.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,247,948.92	579,260.00		1,247,949.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,247,948.92	579,260.00		1,247,949.00		
2) Ending Balance June 30 (E + F1e)			1,268,987.92	600,279.00		1,603,439.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	500,068.00	0.00		685,921.00		
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	768,900.92	600,279.00		717,519.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.70)	0.00		(1.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	93,655.00	93,655.00	49,344.00	78,548.00	(15,107.00)	-16.1%
TOTAL, FEDERAL REVENUE			93,655.00	93,655.00	49,344.00	78,548.00	(15,107.00)	-16.1%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	63,033.00	286,512.00	286,512.00	New
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	8391	8590	770,486.00	770,486.00	431,618.00	1,294,850.00	524,364.00	68.1%
All Other State Revenue	All Other	8590	230,147.00	230,147.00	0.00	253,460.00	23,313.00	10.1%
TOTAL, OTHER STATE REVENUE			1,000,633.00	1,000,633.00	494,651.00	1,834,822.00	834,169.00	83.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	2,565.95	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	101,190.00	101,190.00	9,101.00	101,190.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	342,764.00	342,764.00	47,167.00	272,000.00	(70,764.00)	-20.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			445,954.00	445,954.00	58,833.95	375,190.00	(70,764.00)	-15.9%
TOTAL REVENUES			1,540,242.00	1,540,242.00	602,828.95	2,288,560.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	273,866.00	273,866.00	67,530.19	263,084.00	10,782.00	3.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	219,060.00	219,060.00	76,780.67	219,060.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			492,926.00	492,926.00	144,310.86	482,144.00	10,782.00	2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	10,189.00	10,189.00	3,779.14	10,189.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	90,412.00	90,412.00	29,956.78	90,412.00	0.00	0.0%
Other Classified Salaries		2900	190,963.00	190,963.00	44,989.13	235,558.00	(44,595.00)	-23.4%
TOTAL, CLASSIFIED SALARIES			291,564.00	291,564.00	78,765.05	336,159.00	(44,595.00)	-15.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	82,003.00	82,003.00	16,643.98	83,954.00	(2,951.00)	-3.6%
PERS		3201-3202	40,492.00	40,492.00	8,291.58	48,989.00	(8,497.00)	-21.0%
QASDI/Medical/Alternative		3301-3302	27,987.00	27,987.00	7,698.21	31,825.00	(3,838.00)	-13.8%
Health and Welfare Benefits		3401-3402	141,371.00	141,371.00	40,001.58	159,784.00	(18,413.00)	-13.0%
Unemployment Insurance		3501-3502	375.00	375.00	105.23	544.00	(169.00)	-45.1%
Workers' Compensation		3601-3602	17,727.00	17,727.00	5,043.57	18,266.00	(539.00)	-3.0%
CPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
CPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	312.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			289,935.00	289,935.00	79,096.15	341,362.00	(51,427.00)	-17.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curriculum Materials		4100	218.00	218.00	0.00	218.00	0.00	0.0%
Books and Other Reference Materials		4200	686.00	686.00	13,641.46	14,549.00	(13,863.00)	-202.8%
Materials and Supplies		4300	90,002.00	90,002.00	22,188.96	96,837.00	(6,835.00)	-7.6%
Noncapitalized Equipment		4400	19,666.00	19,666.00	9,481.93	25,025.00	(5,359.00)	-27.3%
TOTAL, BOOKS AND SUPPLIES			110,572.00	110,572.00	45,292.35	138,629.00	(28,057.00)	-23.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	209,329.00	(209,329.00)	New
Travel and Conferences		5200	9,073.00	9,073.00	1,526.43	14,376.09	(5,303.09)	-58.4%
Dues and Memberships		5300	1,220.00	1,220.00	1,270.00	1,520.00	(300.00)	-24.6%
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	400.00	(400.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,982.00	25,982.00	2,488.39	25,840.00	142.00	0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	222,655.00	222,655.00	7,812.66	261,181.00	(58,526.00)	-26.3%
Communications		5900	9,945.00	9,945.00	3,658.43	9,945.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			289,875.00	289,875.00	16,736.20	542,591.00	(273,716.00)	-101.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	3,221.00	(3,221.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	27,875.00	59,819.00	(59,819.00)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	27,875.00	62,840.00	(62,840.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	65,351.00	65,351.00	0.00	31,345.00	34,006.00	52.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			65,351.00	65,351.00	0.00	31,345.00	34,006.00	52.0%
TOTAL EXPENDITURES			1,519,223.00	1,519,223.00	391,075.61	1,833,070.00		

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

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
6391	Adult Education Block Grant Program	475,310.00
9010	Other Restricted Local	410,611.00
Total, Restricted Balance		<u>885,921.00</u>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,090,000.00	1,090,000.00	12,846.38	1,090,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	99,000.00	99,000.00	987.88	99,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	790,600.00	780,600.00	153,367.33	791,100.00	\$00.00	0.1%
5) TOTAL REVENUES			1,979,600.00	1,979,600.00	167,201.54	1,980,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	855,972.00	955,972.00	294,402.08	914,751.00	41,221.00	4.3%
3) Employee Benefits		3000-3999	515,980.00	515,980.00	141,322.81	485,569.00	20,411.00	4.0%
4) Books and Supplies		4000-4999	647,842.00	647,842.00	225,002.58	647,842.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,985.00	36,985.00	8,819.28	48,985.00	(10,000.00)	-27.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	44,000.00	(44,000.00)	New
9) TOTAL EXPENDITURES			2,156,759.00	2,156,759.00	639,548.71	2,149,127.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A3 - B9)			(177,159.00)	(177,159.00)	(472,345.17)	(189,027.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	177,159.00	177,159.00	0.00	177,159.00	0.00	0.0%
b) Transfers Out		7600-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			177,159.00	177,159.00	0.00	177,159.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(472,345.17)	9,132.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
e) As of July 1 - Unaudited		9791	6,518.04	21,494.00		6,518.00	(14,978.00)	-89.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,518.04	21,494.00		6,518.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,518.04	21,494.00		6,518.00		
2) Ending Balance June 30 (E + F1e)			6,518.04	21,494.00		14,648.00		
Components of Ending Fund Balance								
a) Nonspendable								
Recycling Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	6,518.04	21,494.00		14,648.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,090,000.00	1,090,000.00	12,848.38	1,090,000.00	0.00	0.0%
Donated Food Commodities		8224	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,090,000.00	1,090,000.00	12,848.38	1,090,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	99,000.00	99,000.00	987.88	99,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			99,000.00	99,000.00	987.88	99,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	750,500.00	750,500.00	147,040.98	748,000.00	(4,500.00)	-0.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	432.12	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	40,000.00	40,000.00	2,562.50	40,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	3,331.72	5,000.00	5,000.00	New
TOTAL, OTHER LOCAL REVENUE			790,600.00	760,600.00	153,367.30	791,100.00	500.00	0.1%
TOTAL REVENUES			1,979,600.00	1,979,600.00	167,201.54	1,980,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	805,721.00	805,721.00	213,340.27	763,000.00	42,721.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	103,398.00	103,398.00	34,466.00	103,398.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	46,853.00	46,853.00	16,595.81	48,353.00	(1,500.00)	-3.2%
Other Classified Salaries		2800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			955,972.00	955,972.00	264,402.08	914,751.00	41,221.00	4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	125,937.00	125,937.00	34,136.59	121,937.00	4,000.00	3.2%
OASDI/Medicare/Alternative		3301-3302	66,619.00	66,619.00	18,282.99	66,619.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	301,371.00	301,371.00	82,793.80	284,960.00	16,411.00	5.4%
Unemployment Insurance		3501-3502	434.00	434.00	119.56	434.00	0.00	0.0%
Workers' Compensation		3601-3602	21,619.00	21,619.00	5,989.87	21,619.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			515,980.00	515,980.00	141,322.81	495,569.00	20,411.00	4.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	65,453.00	65,453.00	29,478.07	75,453.00	(10,000.00)	-15.3%
Noncapitalized Equipment		4400	2,389.00	2,389.00	2,588.81	3,389.00	(1,000.00)	-41.9%
Food		4700	580,000.00	580,000.00	192,935.68	569,000.00	11,000.00	1.9%
TOTAL, BOOKS AND SUPPLIES			647,842.00	647,842.00	225,002.56	647,842.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	958.00	958.00	0.00	958.00	0.00	0.0%
Dues and Memberships		5300	1,468.00	1,488.00	443.53	1,468.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,500.00	4,500.00	854.14	4,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,664.00	2,664.00	151.03	2,664.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	10,000.00	(10,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	23,398.00	23,398.00	6,860.18	23,398.00	0.00	0.0%
Communications		5900	3,977.00	3,977.00	510.38	3,977.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,965.00	38,965.00	8,819.28	48,965.00	(10,000.00)	-27.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	44,000.00	(44,000.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	44,000.00	(44,000.00)	New
TOTAL, EXPENDITURES			2,158,759.00	2,158,759.00	839,548.71	2,149,127.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	177,159.00	177,159.00	0.00	177,159.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			177,159.00	177,159.00	0.00	177,159.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			177,159.00	177,159.00	0.00	177,159.00		

Resource	Description	2016/17 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	14,648.00
Total, Restricted Balance		<u>14,648.00</u>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	400,000.00	400,000.00	0.00	0.00	(400,000.00)	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,250.00	1,250.00	226.36	1,250.00	0.00	0.0%
5) TOTAL, REVENUES			401,250.00	401,250.00	226.36	1,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,507.00	10,507.00	3,481.40	10,507.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,380.00	5,380.00	1,786.04	5,380.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	105,565.00	105,565.00	31,040.45	33,015.00	72,550.00	68.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	20,180.00	(20,180.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			121,452.00	121,452.00	36,307.89	69,082.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			279,798.00	279,798.00	(36,081.53)	(67,832.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			279,798.00	279,798.00	(36,081.53)	(87,832.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	257,003.17	259,070.00		257,003.00	(2,067.00)	-0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,003.17	259,070.00		257,003.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,003.17	259,070.00		257,003.00		
2) Ending Balance, June 30 (E + F1e)			538,801.17	538,868.00		189,171.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	143,183.00		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	849,373.17	395,685.00		189,171.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(112,572.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	400,000.00	400,000.00	0.00	0.00	(400,000.00)	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			400,000.00	400,000.00	0.00	0.00	(400,000.00)	-100.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,250.00	1,250.00	226.36	1,250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,250.00	1,250.00	226.36	1,250.00	0.00	0.0%
TOTAL, REVENUES			401,250.00	401,250.00	226.36	1,250.00		

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

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	16,830.79	200,000.00	0.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	16,830.79	200,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	9.90	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	69.69	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	1,165,933.00	(1,165,933.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	79.59	1,165,933.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,000.00	200,000.00	16,751.20	(965,933.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,000.00	200,000.00	16,751.20	(965,933.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,795,458.39	8,024,309.00		7,795,458.00	(228,851.00)	-2.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,795,458.39	8,024,309.00		7,795,458.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,795,458.39	8,024,309.00		7,795,458.00		
2) Ending Balance, June 30 (E + F1e)			7,995,458.39	8,224,309.00		6,829,525.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			7,603,398.89	7,914,801.00		6,437,466.00		
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	392,059.50	309,508.00		392,059.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	200,000.00	200,000.00	16,830.79	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	16,830.79	200,000.00	0.00	0.0%
TOTAL REVENUES			200,000.00	200,000.00	16,830.79	200,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	9.90	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	9.90	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	69.69	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	69.69	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	1,165,933.00	(1,165,933.00)	New
Land Improvements		8170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		8200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		8300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		8400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		8500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	1,165,933.00	(1,165,933.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	79.59	1,165,933.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
9010	Other Restricted Local	6,437,466.00
Total, Restricted Balance		<u>6,437,466.00</u>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	526,000.00	526,000.00	152,010.38	526,000.00	0.00	0.0%
5) TOTAL, REVENUES			526,000.00	526,000.00	152,010.38	526,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	42,027.00	42,027.00	13,925.56	42,027.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,523.00	21,523.00	7,144.28	21,523.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,500.00	36,500.00	18,540.00	55,040.00	(18,540.00)	-50.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,050.00	100,050.00	39,609.84	118,590.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			425,950.00	425,950.00	112,400.54	407,410.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			425,950.00	425,950.00	112,400.54	407,410.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,127,685.30	608,960.00		1,127,685.00	518,725.00	85.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,127,685.30	608,960.00		1,127,685.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,127,685.30	608,960.00		1,127,685.00		
2) Ending Balance, June 30 (E + F1e)			1,553,635.30	1,034,910.00		1,535,095.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,553,635.30	1,034,910.00		1,535,095.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,987.64	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	524,000.00	524,000.00	150,022.54	524,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			526,000.00	526,000.00	152,010.38	526,000.00	0.00	0.0%
TOTAL, REVENUES			526,000.00	526,000.00	152,010.38	526,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			100,050.00	100,050.00	39,609.84	118,590.00		

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

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.35	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.35	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.35	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.35	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	567.00		0.00	(567.00)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	567.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	567.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	567.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	567.00		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		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.35	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.35	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.35	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	716,107.00	716,107.00	0.00	1,586,363.00	870,256.00	121.5%
4) Other Local Revenue		8600-8799	12,358.00	12,358.00	14,496.10	42,025.00	29,667.00	240.1%
5) TOTAL, REVENUES			728,465.00	728,465.00	14,496.10	1,628,388.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	580.00	(580.00)	New
5) Services and Other Operating Expenditures		5000-5999	744,038.00	744,038.00	0.00	383,135.00	360,903.00	48.5%
6) Capital Outlay		6000-6999	0.00	0.00	661,812.71	1,683,269.00	(1,683,269.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			744,038.00	744,038.00	661,812.71	2,066,984.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,573.00)	(15,573.00)	(647,316.61)	(438,596.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,573.00)	(15,573.00)	(647,316.61)	(438,596.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,081,609.62	112,479.00		1,081,611.00	989,132.00	861.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,081,609.62	112,479.00		1,081,611.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,081,609.62	112,479.00		1,081,611.00		
2) Ending Balance, June 30 (E + F1e)			1,086,036.62	96,906.00		643,015.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	649,533.13	96,899.00		643,015.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	716,107.00	716,107.00	0.00	1,586,363.00	870,256.00	121.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			716,107.00	716,107.00	0.00	1,586,363.00	870,256.00	121.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	10,608.00	10,608.00	12,725.13	38,880.00	28,272.00	266.5%
Interest		8660	1,350.00	1,350.00	1,681.71	2,745.00	1,395.00	103.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	400.00	400.00	89.26	400.00	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			12,358.00	12,358.00	14,496.10	42,025.00	29,667.00	240.1%
TOTAL REVENUES			728,465.00	728,465.00	14,496.10	1,628,388.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	580.00	(580.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	580.00	(580.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	744,038.00	744,038.00	0.00	383,135.00	360,903.00	48.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			744,038.00	744,038.00	0.00	383,135.00	360,903.00	48.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	627,643.95	1,649,058.00	(1,849,058.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	34,168.76	34,211.00	(34,211.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	661,812.71	1,683,269.00	(1,683,269.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			744,038.00	744,038.00	661,812.71	2,066,984.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	0.00
Total, Restricted Balance		<u>0.00</u>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2016-17 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

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

2016-17 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	65.63	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	65.63	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	231.60	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	23.07	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	741.08	4,489.00	(4,489.00)	New
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	102.20	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	1,097.95	4,489.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)			0.00	0.00	(1,032.32)	(4,489.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(1,032.32)	(4,489.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9781	11,793.57	13,188.00		11,794.00	(1,392.00)	-10.6%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,793.57	13,188.00		11,794.00		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,793.57	13,188.00		11,794.00		
2) Ending Net Position, June 30 (E + F1e)			11,793.57	13,188.00		7,305.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	11,793.57	13,188.00		7,305.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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	65.63	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								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	65.63	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	65.63	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		8900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	1,097.95	4,489.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	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								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,406.00	50,472.00	17,815.14	50,472.00	0.00	0.0%
5) TOTAL, REVENUES			50,406.00	50,472.00	17,815.14	50,472.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	66.00	0.00	66.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	50,000.00	50,000.00	16,998.72	50,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			50,000.00	50,066.00	16,998.72	50,066.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			406.00	406.00	816.42	406.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			406 00	406 00	816 42	406 00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	224,527.53	175,742.00		224,527.00	48,785.00	27.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,527.53	175,742.00		224,527.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			224,527.53	175,742.00		224,527.00		
2) Ending Net Position, June 30 (E + F1e)			224,933.53	176,148.00		224,933.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	224,933.53	176,148.00		224,933.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	408.00	406.00	554.92	406.00	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								
In-District Premiums/Contributions		8674	50,000.00	50,000.00	17,194.22	50,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	66.00	66.00	66.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,406.00	50,472.00	17,815.14	50,472.00	0.00	0.0%
TOTAL, REVENUES			50,406.00	50,472.00	17,815.14	50,472.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			50,000.00	50,066.00	18,998.72	50,066.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		6919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		6965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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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)	6,167.77	6,167.77	6,203.34	6,242.34	74.57	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)	6,167.77	6,167.77	6,203.34	6,242.34	74.57	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	19.94	19.94	23.92	23.92	3.98	20%
c. Special Education-NPS/LCI	43.04	43.04	4.14	4.14	(38.90)	-90%
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)	62.98	62.98	28.06	28.06	(34.92)	-55%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,230.75	6,230.75	6,231.40	6,270.40	39.65	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)						

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	894.30	894.30	940.50	940.50	46.20	5%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	894.30	894.30	940.50	940.50	46.20	5%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	894.30	894.30	940.50	940.50	46.20	5%

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,549,939.00		2,468,864.00		2,493,719.00
c. Unassigned/Unappropriated	9790	963,935.00		1,632,995.00		496,651.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	0.00		0.00		
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		3,513,874.00		4,101,859.00		2,990,370.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see detailed assumptions attached.						

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,549,939.00		2,468,864.00		2,493,719.00
c. Unassigned/Unappropriated	9790	963,935.00		1,632,995.00		496,651.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792	(1.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,513,873.00		4,101,859.00		2,990,370.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.13%		4.98%		3.60%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		6,203.34		6,203.34		6,203.34
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		84,997,961.00		82,295,450.00		83,123,950.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		84,997,961.00		82,295,450.00		83,123,950.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,549,938.83		2,468,863.50		2,493,718.50
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,549,938.83		2,468,863.50		2,493,718.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	6,221.09	6,242.34		
Charter School	894.30	940.50		
Total ADA	7,115.39	7,182.84	0.9%	Met
1st Subsequent Year (2017-18)				
District Regular	6,144.00	6,237.55		
Charter School	894.00	894.00		
Total ADA	7,038.00	7,131.55	1.3%	Met
2nd Subsequent Year (2018-19)				
District Regular	6,049.00	6,237.55		
Charter School	894.00	894.00		
Total ADA	6,943.00	7,131.55	2.7%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT MET** - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Assumes Flat enrollment over next two years.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	6,615	6,469		
Charter School	905	990		
Total Enrollment	7,520	7,459	-0.8%	Met
1st Subsequent Year (2017-18)				
District Regular	6,394	6,469		
Charter School	905	990		
Total Enrollment	7,299	7,459	2.2%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	6,394	6,469		
Charter School	905	990		
Total Enrollment	7,299	7,459	2.2%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment based on actual Month 3 enrollment as of November 4th and projected as "flat" enrollment over next two years.

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	7,303	7,870	92.8%
Second Prior Year (2014-15)			
District Regular	6,249	6,538	
Charter School	886	951	
Total ADA/Enrollment	7,135	7,489	95.3%
First Prior Year (2015-16)			
District Regular	6,279	6,582	
Charter School	860	918	
Total ADA/Enrollment	7,139	7,500	95.2%
		Historical Average Ratio:	94.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	6,203	6,469		
Charter School	941	990		
Total ADA/Enrollment	7,144	7,459	95.8%	Not Met
1st Subsequent Year (2017-18)				
District Regular	6,238	6,469		
Charter School	894	990		
Total ADA/Enrollment	7,132	7,459	95.6%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	6,238	6,469		
Charter School	894	990		
Total ADA/Enrollment	7,132	7,459	95.6%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.**

Explanation:
(required if NOT met)

Variance in attendance rates due to using Prior Year ADA as well as changes in adding SOCC and Petaluma Accelerated Charter (PACS).

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2016-17)	62,986,031.00		
1st Subsequent Year (2017-18)	63,192,702.00	63,545,343.00	0.6%	Met
2nd Subsequent Year (2018-19)	64,320,096.00	64,679,031.00	0.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	41,300,968.34	46,985,394.84	87.9%
Second Prior Year (2014-15)	44,452,833.76	50,071,132.24	88.8%
First Prior Year (2015-16)	46,342,758.31	51,368,408.06	90.2%
	Historical Average Ratio		89.0%

	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):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	46,784,397.00	54,346,748.00	86.1%	Met
1st Subsequent Year (2017-18)	47,153,450.00	54,245,450.00	86.9%	Met
2nd Subsequent Year (2018-19)	47,553,950.00	54,758,950.00	86.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	2,611,668.00	2,907,316.00	11.3%	Yes
1st Subsequent Year (2017-18)	2,611,668.00	2,910,000.00	11.4%	Yes
2nd Subsequent Year (2018-19)	2,611,668.00	2,910,000.00	11.4%	Yes

Explanation:
(required if Yes)

Variations are due to updated Federal Revenues for Special Education and SOCC for Preschool programs (3315,3320)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	4,027,375.00	6,461,718.00	60.4%	Yes
1st Subsequent Year (2017-18)	2,368,375.00	4,958,000.00	109.3%	Yes
2nd Subsequent Year (2018-19)	2,366,375.00	4,990,000.00	110.9%	Yes

Explanation:
(required if Yes)

The Variance in all 3 years is due to the STRS on Behalf revenues & Expenditures being added to the GF for 2016-17.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	8,085,339.00	9,366,834.00	15.8%	Yes
1st Subsequent Year (2017-18)	7,950,339.00	9,428,000.00	18.6%	Yes
2nd Subsequent Year (2018-19)	7,950,339.00	9,430,000.00	18.6%	Yes

Explanation:
(required if Yes)

The variance in all three years is due to the "shift" in local revenue accounted for from District Revenues for both Transportation and SOCC. It is also due to the receipt of various local grants and donations.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	2,758,712.00	6,838,213.00	147.9%	Yes
1st Subsequent Year (2017-18)	2,758,712.00	4,520,000.00	63.8%	Yes
2nd Subsequent Year (2018-19)	2,758,712.00	4,578,000.00	65.9%	Yes

Explanation:
(required if Yes)

The variance in year 1 is due to carryover posted to a 4330 object as well as additional expenditures related to local grants and donations added to the Budget over the past few months.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	10,286,572.00	11,776,171.00	14.5%	Yes
1st Subsequent Year (2017-18)	11,306,385.00	10,972,852.00	-2.9%	No
2nd Subsequent Year (2018-19)	10,028,719.00	11,156,352.00	11.2%	Yes

Explanation:
(required if Yes)

The variances are due to the removal of one-time costs related to the Board election and other contract services that are one-time in nature, specifically related to Information Technology and WiFi's.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	14,724,382.00	18,735,868.00	27.2%	Not Met
1st Subsequent Year (2017-18)	12,930,382.00	17,296,000.00	33.8%	Not Met
2nd Subsequent Year (2018-19)	12,928,382.00	17,330,000.00	34.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	13,045,284.00	18,614,384.00	42.7%	Not Met
1st Subsequent Year (2017-18)	14,065,097.00	15,492,852.00	10.2%	Not Met
2nd Subsequent Year (2018-19)	12,787,431.00	15,734,352.00	23.0%	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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Variations are due to updated Federal Revenues for Special Education and SOCC for Preschool programs (3315,3320)

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

The Variance in all 3 years is due to the STRS on Behalf revenues & Expenditures being added to the GF for 2016-17.

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

The variance in all three years is due to the "shift" in local revenue accounted for from District Revenues for both Transportation and SOCC. It is also due to the receipt of various local grants and donations.

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

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

The variance in year 1 is due to carryover posted to a 4330 object as well as additional expenditures related to local grants and donations added to the Budget over the past few months.

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

The variances are due to the removal of one-time costs related to the Board election and other contract services that are one-time in nature, specifically related to Information Technology and WiFi's.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,983,210.00	2,236,082.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)		1,845,234.00	

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)	4.1%	5.0%	3.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.4%	1.7%	1.2%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYP1 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)	(554,934.00)	54,523,907.00	1.0%	Met
1st Subsequent Year (2017-18)	(1,454,107.00)	54,245,450.00	2.7%	Not Met
2nd Subsequent Year (2018-19)	(1,114,919.00)	54,758,950.00	2.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit Spending has been an ongoing challenge that needs to be addressed through a process that includes the Budget Advisory Committee, the LCAP committees and various stakeholders.

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 MYP1 exists, data for the two subsequent years will be extracted. If not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYP1, Line D2)	
Current Year (2016-17)	8,984,551.00		Met
1st Subsequent Year (2017-18)	7,530,444.00		Met
2nd Subsequent Year (2018-19)	6,415,525.00		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2016-17)	6,601,745.58		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)	6,203	6,203	6,203
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	84,997,961.00	82,295,450.00	83,123,950.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, If Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	84,997,961.00	82,295,450.00	83,123,950.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,549,938.83	2,468,863.50	2,493,718.50
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,549,938.83	2,468,863.50	2,493,718.50

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,549,939.00	2,468,864.00	2,493,719.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	963,935.00	1,632,995.00	496,651.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	3,513,873.00	4,101,859.00	2,990,370.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.13%	4.98%	3.60%
District's Reserve Standard (Section 10B, Line 7):	2,549,938.83	2,468,863.50	2,493,718.50
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(12,314,101.00)	(12,857,589.00)	4.4%	543,488.00	Met
1st Subsequent Year (2017-18)	(12,673,271.00)	(13,010,000.00)	2.7%	336,729.00	Met
2nd Subsequent Year (2018-19)	(13,085,879.00)	(13,325,000.00)	1.8%	239,121.00	Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	177,159.00	177,159.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	177,159.00	0.00	-100.0%	(177,159.00)	Not Met
2nd Subsequent Year (2018-19)	177,159.00	0.00	-100.0%	(177,159.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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)

This variance is due to the projected elimination of the Contribution to the Cafeteria Fund 13 that will be addressed in both the current and subsequent years through increased revenue (implementation of the "supper" program) and reductions in staff at the various campuses.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments* 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.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	9	Various	7438.7439	2,266,087
Certificates of Participation				
General Obligation Bonds	25	ad valorem taxes (fund 51)	74xx	57,740,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5	General Fund, Cafeteria Fund, Adult Ed Fund	1xxx,2xxx	458,330

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:				60,464,417

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	354,343	349,875	345,226	340,390
Certificates of Participation	8,320,000	8,324,108	5,754,908	5,362,815
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	20,000	20,000	20,000	20,000

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	8,694,343	8,693,983	6,120,134	5,723,205
Has total annual payment increased over prior year (2015-16)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	0.00	0.00
b. OPEB unfunded actuarial accrued liability (UAAL)	0.00	0.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Estimated	Estimated
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	0.00	0.00
1st Subsequent Year (2017-18)	0.00	0.00
2nd Subsequent Year (2018-19)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2016-17)	0.00	0.00
1st Subsequent Year (2017-18)	0.00	0.00
2nd Subsequent Year (2018-19)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	25,500.00	28,000.00
1st Subsequent Year (2017-18)	22,500.00	28,000.00
2nd Subsequent Year (2018-19)	22,500.00	28,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	3	3
1st Subsequent Year (2017-18)	3	3
2nd Subsequent Year (2018-19)	3	3

4. Comments:

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

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

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

No

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

n/a

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

n/a

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

		Budget Adoption (Form 01CS, Item S7B)	First Interim
3. Self-Insurance Contributions	a. Required contribution (funding) for self-insurance programs		
	Current Year (2016-17)		
	1st Subsequent Year (2017-18)		
	2nd Subsequent Year (2018-19)		

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	444.6	419.6	419.6	419.6

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	332,000		
	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	6,550,000	6,550,000	6,550,000
3. Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	332,000	333,000	334,000
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	298.3	295.0	295.0	295.0

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases	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	No	No
2. Total cost of H&W benefits	4,123,000	4,123,000	4,123,000
3. Percent of H&W cost paid by employer	78.0%	78.0%	78.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

	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	120,000	121,000	122,000
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	47.2	49.5	49.5	49.5

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

Negotiations Settled Since Budget Adoption

2. Salary settlement

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

Total cost of salary settlement

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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	0	0

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	861,253	861,253	861,253
3. Percent of H&W cost paid by employer	81.0%	81.0%	81.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	No	No
2. Cost of step & column adjustments	40,000	40,000	40,000
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the Interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

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

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

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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First Interim
2016-17 Projected Totals
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT				RESOURCE	VALUE
FD - RS - PY - GO - FN - OB					
01-7338-0-0000-0000-8590				7338	334,410.00
Explanation:New Resource.					
01-7338-0-1110-1000-4300				7338	324,953.00
01-7338-0-1110-7210-7310				7338	9,457.00
01-7338-0-0000-0000-979Z				7338	0.00
01-7338-0-0000-0000-9740				7338	0.00

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB						

01-7338-0-0000-0000-8590	01	7338	334,410.00
01-7338-0-0000-0000-9740	01	7338	0.00
01-7338-0-0000-0000-979Z	01	7338	0.00
01-7338-0-1110-1000-4300	01	7338	324,953.00
01-7338-0-1110-7210-7310	01	7338	9,457.00

Explanation:New State Resource.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-7338-0-0000-0000-8590	7338	8590	334,410.00

Explanation:New State Resource.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

through 73.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

unrestricted resources, restricted resources, and combined total resources.)
PASSED

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

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

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

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

Checks Completed.

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First Interim
 2016-17 Actuals to Date
 Technical Review Checks

Petaluma City Elementary/Joint Union High
 County

Sonoma

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			
01	7230	0	0000	0000	8677	01	7230	-8,970.97
01	7230	0	0000	0000	9790	01	7230	-9,632.35
01	7230	0	0000	0000	9792	01	7230	-9,632.35
01	7230	0	0000	3600	2200	01	7230	99.66
01	7230	0	0000	3600	3302	01	7230	22.91
01	7230	0	0000	3600	3502	01	7230	0.17
01	7230	0	0000	3600	3602	01	7230	6.77
01	7230	0	0000	3600	4300	01	7230	439.54
01	7230	0	0000	3600	5600	01	7230	-18.24
01	7230	0	0000	3600	5800	01	7230	-6.70
01	7230	0	0000	3600	5900	01	7230	200.00
01	7230	0	0000	8200	5500	01	7230	-82.73

Explanation:This is resolved in November.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	7230	0	0000	0000	8677		-8,970.97

Explanation:This is resolved in November.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

SPECIAL-ED-GOAL - (F) - The following Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) have not been coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. Your general ledger data should be corrected and reimported. EXCEPTION

ACCOUNT					RESOURCE	GOAL	VALUE
FD	RS	PY	GO	FN	OB		
01	6520	0	0000	0000	8590	0000	33,652.00

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750)

must net to zero for all funds. PASSED

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
2016-17 Original Budget
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01-3010-0-0000-0000-9740 3010 9740 30,366.00
Explanation:This is resolved in the Projected Totals.

01-4201-0-0000-0000-9740 4201 9740 383.00
Explanation:This is resolved in the Projected Totals.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
14	8150	-112,572.00

Explanation:This is resolved in the projected Totals.

Total of negative resource balances for Fund 14 -112,572.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6500	8677	-170,226.00

Explanation:This is resolved in the Projected Totals.

14 8150 9790 -112,572.00
Explanation: This is resolved in the Projected Totals.

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3010-0-0000-0000-9740 3010 9740 30,366.00
 Explanation:This is resolved in the Projected Totals for 1st Interim.

01-4201-0-0000-0000-9740 4201 9740 383.00
 Explanation:This is resolved at 1st Interim in Projected Totals.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6500	8677	-170,226.00

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

EXPORT CHECKS

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

Checks Completed.