

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

Board Meeting – March 14, 2017

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2017

Signed: \_\_\_\_\_

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Amy Prescott

Telephone: 415-332-3190

Title: Interim Chief Business Official

E-mail: cbo@smcsd.org

### Criteria and Standards Review Summary

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>• 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?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>• If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		<ul style="list-style-type: none"> <li>• If yes, have there been changes since first interim in self-insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		<ul style="list-style-type: none"> <li>• Certificated? (Section S8A, Line 1b)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>• Classified? (Section S8B, Line 1b)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>• Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		<ul style="list-style-type: none"> <li>• Certificated? (Section S8A, Line 3)</li> </ul>	n/a	
		<ul style="list-style-type: none"> <li>• Classified? (Section S8B, Line 3)</li> </ul>	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	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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

**Sausalito Marin City School District  
Second Period Interim Report  
2016-2017**

Certification Pages

Table of Contents

SACS Table of Contents

Narrative

- General Fund changes since Budget Adoption and Multi-Year Projection Assumptions
- Detail of Budget Revisions for General Fund 01 and Cafeteria Fund 13.
- Summary of All Other Funds
- Multi-Year Projection
- Detail of Estimated Revenue 2016-2017 through 2018-2019
- Summary of Changes from Budget Adoption through Second Interim 2016-2017
- Summary of Changes from Budget Adoption through Second Interim 2017-2018
- Summary of Changes from Budget Adoption through Second Interim 2018-2019

SACS Report

- Fund 01 - General Fund
- Fund 13 - Cafeteria Fund
- Fund 14 - Deferred Maintenance
- Fund 17 - Special Reserve for Other the Capital Outlay
- Fund 21 - Building Projects
- Fund 35 - County Schools Facility
- Fund 40 - Special Reserve for Capital Outlay
- Fund 49 – Capital Projects
- Fund 51 – Bond Interest and Redemption Fund
- Fund 52 – Debt Service Fund for Blended Components
- Fund 56 – Debt Service Fund
- Average Daily Attendance
- Cash Flow
- Indirect Cost Rate Worksheet
- Multi-Year Projection
- Summary of Interfund Activities
- Criteria and Standards
- Technical Review Checks

Backup Documents

- Local Control Funding Formula Summary
- Common Message
- First Interim AB 1200 Review Letter from Marin County Office of Education

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2016-17 Original Budget	2016-17 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				
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	G	G	G	G
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				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
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

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

The Second Interim Report provides the actual financial activity from July 1, 2016 through January 31, 2017 with financial projections for the year ending June 30, 2017. Included in this report is a comparison of the budget at Second Interim to the First Interim, as well as a Multi-Year Projection (MYP) for the two subsequent years for the General Fund.

**Current Year Assumptions**

- District Enrollment is currently 160, an increase from the June Adopted Budget.
- Average Daily Attendance (ADA) is projected at 149 using a 93% attendance rate for the regular education program.
- The District is community funded (Basic Aid) in that it receives property taxes in excess of the funding amount as calculated by the Local Control Funding Formula (LCFF).
- It is anticipated that the District will receive positive certification at First Interim.
- The District maintains the required 5% reserve for economic uncertainties in the current and subsequent years but shows a significant decline in the unassigned reserve due to projected deficit spending *based on current assumptions*.
- As the District moves forward in the Second Interim Reporting period, there will be a need to closely review revenues and expenditures to ensure that the District maintains fiscal solvency.

**General Fund**

The following outlines the changes in both unrestricted and restricted General Fund Expenditures since the budget was adopted in June 2016. ***Please refer to the Budget Revision Details included in this narrative for detail of changes.***

**REVENUE – Total \$5,778,441**

**Increased - \$217,112**

Total District revenue consists of funds received from a combination of property taxes, State apportionment, Education Protection Account revenue, federal revenue, other State revenue, local taxes, interest, donations, fees, rental of classrooms, and grants.

**LCFF – Local Control Funding Formula – \$4,420,128**

**Increased - \$67,444**

The budget has been updated to reflect calculations using the most current FCMAT calculator and property tax projections estimated by the County of Marin and the Marin County Office of Education.

**Basic Aid Supplemental Revenue - \$454,457**

**Increased - \$45,716**

The District receives 70% of the LCFF entitlement of students who attend Willow Creek Academy, but live in another district that is NOT basic aid. The District is currently budgeting \$454,457 in both subsequent years.

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

**Federal Revenue – \$345,990**

**Increased - \$2,961**

The District receives Title I, Title II for staff development, Title III for English Learners, Special Education Revenue, and Maintenance and Operations revenue.

**Other State Revenue – \$216,671**

**Increased - \$10,442**

The District receives Lottery, Mandate Block Grant, After School Education and Safety Program (ASES), Special Education Mental Health Dollars, and Medi-Cal Billing Option Dollars.

**Local Revenue – \$795,651**

**Increased - \$136,264**

Local Revenue is comprised of local Special Education dollars, donations and grants, interest, rentals, leases, and fees. This revenue has decreased slightly since budget adoption.

Per the Memorandum of Understanding (MOU) between the District and the Willow Creek Academy, if the District deficit spends in any given year, the two parties will meet to discuss and negotiate a fair share agreement. The estimated Basic Aid Negative Excess due from Willow Creek Academy is included totaling \$196,419. *This amount is an estimate only.* The District and Willow Creek Academy are in the process of negotiating the final amount.

**EXPENDITURES – Total \$6,154,428**

**Increased – \$567,134**

**Certificated Salaries – Increase \$82,612**

Current certificated staffing as follows:

- 7.5 Classroom teachers
- 0.4 Science Teacher
- 0.5 Math Program
- 1.0 Principal
- 0.5 Assistant Principal
- 1.0 Superintendent

**Classified Salaries – Increase \$22,923**

Current classified staffing as follows:

- Paraeducators
- Special Education Paraeducators
- Part-Time Yard Duty Supervisors
- 1.0 FTE School Secretary
- 1.0 Student Intervention Facilitator
- 1.0 District Administrative Assistant
- 1.0 Director of Maintenance

**Employee Benefits – Increase 44,475**

Benefits increased proportionally to the changes in salary amounts. In addition, the Health and Welfare benefit expenses were adjusted down after employees completed open enrollment.

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

**Supplies –Increase \$6,923**

Supplies were increased in the areas of instructional materials, maintenance supplies, and administrative and board supplies.

**Services & Operating Expenses – Increase \$155,982**

Major increase in legal fees and Special Education

**Equipment – No Change**

**Other Outgo – Increase \$280,086**

- Increase anticipated Food Service Program contribution
- Budgeted 2% Excess Property Tax pass through to Willow Creek Academy per the MOU for fiscal years 2014-2015 and 2015-2016.
- Increase to Special Education Excess Costs

**Indirect/Direct Costs – Less \$21,585**

Due to required update of maximum allowed of Indirect Costs and administrative services (Cannot exceed 15%)

**Enrollment/ADA**

Current enrollment at First Interim is 160. It is anticipated that enrollment will remain flat for 17-18 and 18-19. Average Daily Attendance (ADA) is 94%. The Unduplicated Pupil Percentage is estimated at 74% based on the P-1 Attendance Period Report.

**Status of Negotiations**

Certificated salary and health benefits negotiations have been settled for 2016-2017. Classified salary negotiations have been settled for 2016-2017 and 2017-2018.

**Employee Health Benefits**

Employee health benefits are capped (soft) for all employees.

**STRS and PERS Benefits**

The cost of STRS and PERS is rising significantly in both subsequent years. The cost of these benefits is included in the Multi-Year projection. The following table shows the percentages by fiscal year:

	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
STRS	10.73%	12.58%	14.43%	16.28%	18.13%
PERS	11.847%	13.888%	15.50%	17.10%	18.60%

**Contributions to Restricted Programs**

The undesignated general fund contributes funds to operate mandated programs, and it contributes funds when restricted programs cannot meet their expenses. The general fund is contributing \$1,421,962 to Special Education, Routine Restricted Maintenance, Garden Program, and Field Trips.

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

**Contributions / Transfers Out to Other Funds**

The general fund is contributing \$52,093 to the Cafeteria program at First Interim, as a transfer to Fund 13. The general fund also transfers \$252,745 to the Special Reserve for Capital Outlay Fund 40 for the payments of the Capital Appreciation Bonds and Capital Lease.

**OTHER FUNDS**

See detail on following pages.

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

Multi-Year Projection Assumptions  
2017-2018

Revenues

- State Aid reduced in 2017-2018 \$75,416 for Administrator-Teacher Ratio penalty
- Basic Aid Supplemental assumed flat
- Secured property taxes estimated to increase 4% over 2016-2017
- Charter In-Lieu payment to Willow Creek Academy (WCA) increases due to increase in projected enrollment at WCA
- Federal funding flat
- State aid reduced due to one-time Mandated Costs reimbursement funds
- Local revenues decreased estimated local donations and reimbursement for District Office rental reimbursement due to fire in 2015-2016 (expenses reduced as well)
- Estimated Basic Aid Negative Excess due from Willow Creek Academy included. The District and the Charter are still in negotiations to determine the final amount.

Expenses

- Proposed administrative restructure included
- Reduce (not eliminate) extra duty and overtime
- Budget for 1.0 Business Manager (reduce contracted expense for business services)
- STRS and PERS rate increases included
- Reduce one-time expenses for administrative/board supplies and textbooks
- Reduce business services contract expense with the Marin County Office of Education (District to hire full-time business manager)
- Reduce one-time legal services expense from 2016-2017
- Eliminate Art and PE contracts (District to provide these programs in-house)
- One-time equipment expenses reduced (MERA radio purchased in 2016-2017)
- COLA increases added to supplies and operating expenses
- Contributions to Special Education and Routine Restricted Maintenance increases
- Educator Effectiveness Funds to be used for Staff Development
- No District Office rental expense
- No 2% excess property taxes passed through to Willow Creek Academy

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

Multi-Year Projection Assumptions  
2018-2019

Revenues

- State Aid reduced in 2017-2018 \$37,307 for Administrator-Teacher Ratio penalty
- Basic Aid Supplemental assumed flat
- Secured property taxes estimated to increase 4% over 2017-2018
- Charter In-Lieu payment to Willow Creek Academy (WCA) slightly decreases due to small decrease in projected enrollment at WCA
- Federal funding flat
- State funds slightly increased
- Local revenue decreased due to the end of the Pre K-3 Grant on June 30, 2018 (expenses reduced as well)
- Estimated Basic Aid Negative Excess due from Willow Creek Academy included. The District and the Charter are still in negotiations to determine the final amount.

Expenses

- No change in staffing with exception to the reductions in the Pre K-3 Grant program
- Step and column increases included
- STRS and PERS rate increases included
- Small reduction in supplies due to the end of the Pre K-3 program
- Operating expenses reduced due to the end of the Pre K-3 program
- Indirect costs reduced due to the end of the Pre K-3 program
- COLA increases added to supplies and operating expenses
- Contributions to Special Education and Routine Restricted Maintenance increases
- Capital Lease ends

**Sausalito Marin City School District**  
**Budget Revision Details - Second Interim Report**  
**PAGE 1**

Line			First Interim	Second Interim	Revisions 1/31/2017
	<b>REVENUE</b>				
1	LCFF Sources (State Aide, EPA, & Property Taxes)	\$ 6,694,854	\$ 6,693,371	\$ (1,483)	#1
2	Charter School In-Lieu to Willow Creek Academy	\$ (2,734,161)	\$ (2,710,950)	\$ 23,211	#1
3	Transfer Out to Deferred Maintenance	\$ (16,750)	\$ (16,750)	\$ -	#1
4	Basic Aid Supplemental Funding	\$ 408,741	\$ 454,457	\$ 45,716	#1
5	Federal Revenues	\$ 343,029	\$ 345,990	\$ 2,961	#2
6	State Revenues - Other	\$ 206,229	\$ 216,672	\$ 10,443	#3
7	Local Revenues	\$ 659,387	\$ 599,232	\$ (60,155)	#4
6a	<b>Est. WCA Payment for Basic Aid Negative per MOU*</b>	\$ -	\$ 196,419	\$ 196,419	#4
7	<b>TOTAL PROJECTED REVENUE</b>	\$ 5,561,329	\$ 5,778,441	\$ 217,112	

**Changes in Revenue Since the First Interim Report**

8	#1 Slight Increase in State Aid	\$ (630)
9	Increase Basic Aid Supplemental based on P-1	\$ 45,716
10	Decrease Education Protection Account Revenue	\$ (853)
11	Decrease In-lieu Payment to Willow Creek Academy	\$ 23,211
12	<b>Total Increase in LCFF Sources</b>	\$ 67,444
13	#2 No Federal Impact Aid	\$ (1,860)
14	Increase Title I - Intervention	\$ 4,593
15	Title I - Intervention	\$ (458)
16	Title II - Improving Teacher Quality	\$ 522
17	Title III - English Learners & Immigrant	\$ 164
17	<b>Total Increase in Federal Revenue</b>	\$ 2,961
18	#3 Mandated Costs Reimbursement	\$ (395)
19	Mandated Costs Reimbursement - One Time	\$ 3,393
20	Lottery - Unrestricted	\$ 2,000
21	Lottery Prior Year - Unrestricted	\$ (4,203)
22	Misc. State Revenue	\$ 35
23	Medical Billing Option	\$ 8,000
24	Lottery - Restricted	\$ 850
24	Lottery - Restricted Prior Year	\$ 762
25	<b>Total Increase in State Revenue</b>	\$ 10,443
26	#4 WCA Oversite Fee Payment - 3% (No Longer Includes Reimbursements)	\$ (60,155)
27	<b>WCA Payment due to Basic Aid Negative per MOU</b>	\$ 196,419
28	<b>Total Increase in Local Revenue</b>	\$ 136,264
29	<b>Total Estimated Increase in Total Revenue</b>	\$ 217,112

**Sausalito Marin City School District**  
**Budget Revision Details - Second Interim Report**  
**Board Meeting: March 14, 2017**  
**PAGE 2**

Line		First Interim	Second Interim	Revisions 1/31/2017
	<b>EXPENSES</b>			
1	Certificated Salaries	\$ 1,575,855	\$ 1,658,467	\$ 82,612 #5
2	Classified Salaries	\$ 884,873	\$ 907,796	\$ 22,923 #6
3	Employee Benefits	\$ 861,700	\$ 906,175	\$ 44,475 #7
4	Books and Supplies	\$ 129,100	\$ 136,023	\$ 6,923
5	Services, Other Operating Expenses	\$ 1,637,797	\$ 1,793,779	\$ 155,982
6	Capital Outlay	\$ 6,129	\$ 6,129	\$ -
7	Other Outgo	\$ 470,255	\$ 498,046	\$ 27,791
7a	<i>Pass-through - WCA Portion of Excess Property Taxes</i>	\$ -	\$ 248,013	\$ 248,013
8	Direct Support/Indirect Costs	\$ 21,585	\$ -	\$ (21,585)
9	Indirect Costs	\$ -	\$ -	\$ -
10	<b>TOTAL EXPENDITURES</b>	<b>\$ 5,587,294</b>	<b>\$ 6,154,428</b>	<b>\$ 567,134</b>
	<b>OTHER FINANCING SOURCES</b>			
11	Contributions to Restricted Programs	\$ -	\$ -	\$ -
12	Transfers Out to Other Funds	\$ (300,565)	\$ (304,829)	\$ (4,264)
13	<b>TOTAL OTHER SOURCES/USES</b>	<b>\$ (300,565)</b>	<b>\$ (304,829)</b>	<b>\$ (4,264)</b>

**Changes in Expenses Since the First Interim Report**

14	#5 Certificated Salaries			
15	Increase for Salary Increases/Reduce Regular Math Teacher (Move to Sub Pay & Contract)		\$ 26,112	
16	Increase Extra Duty Pay and Substitutes Teachers		\$ 22,500	
17	Increase Sub for Math Instruction		\$ 10,000	
19	Increase for Interim Superintendent Salary to Reflect Actual Expended		\$ 24,000	
20	<b>Total Increase in Certificated Salaries</b>		<b>\$ 82,612</b>	
	<b>#6 Classified Salaries</b>			
21	Increase for Salary Increases		\$ 26,057	
22	Decrease for Revised Estimate of Extra Duty and Overtime		\$ (10,634)	
23	Increase Classified Subs Expense		\$ 7,500	
23	<b>Total Increase in Classified Salaries</b>		<b>\$ 22,923</b>	

**Sausalito Marin City School District**  
**Budget Revision Details - Second Interim Report**  
**Board Meeting: March 14, 2017**  
**PAGE 3**

Line		First Interim	Second Interim	Revisions 1/31/2017
	<b>EXPENSES</b>			
1	Certificated Salaries	\$ 1,575,855	\$ 1,658,467	\$ 82,612
2	Classified Salaries	\$ 884,873	\$ 907,796	\$ 22,923
3	Employee Benefits	\$ 861,700	\$ 906,175	\$ 44,475
4	Books and Supplies	\$ 129,100	\$ 136,023	\$ 6,923
5	Services, Other Operating Expenses	\$ 1,637,797	\$ 1,793,779	\$ 155,982
6	Capital Outlay	\$ 6,129	\$ 6,129	\$ -
7	Other Outgo	\$ 470,255	\$ 498,046	\$ 27,791
7a	<i>Pass-through - WCA Portion of Excess Property Taxes</i>	\$ -	\$ 248,013	\$ 248,013
8	Direct Support/Indirect Costs	\$ 21,585	\$ -	\$ (21,585)
9	Indirect Costs	\$ -	\$ -	\$ -
10	<b>TOTAL EXPENDITURES</b>	<b>\$ 5,587,294</b>	<b>\$ 6,154,428</b>	<b>\$ 567,134</b>
10	<b>REVENUE LESS EXPENSES</b>	<b>\$ (25,966)</b>	<b>\$ (363,704)</b>	<b>\$ (337,738)</b>
	<b>OTHER FINANCING SOURCES</b>			
11	Contributions to Restricted Programs	\$ -	\$ -	\$ -
12	Transfers Out to Other Funds	\$ (300,565)	\$ (304,829)	\$ (4,264)
13	<b>TOTAL OTHER SOURCES/USES</b>	<b>\$ (300,565)</b>	<b>\$ (304,829)</b>	<b>\$ (4,264)</b>

Changes in Expenses Since the First Interim Report

#8 Books and Supplies

14	Textbooks	\$ 1,612
15	Materials and Supplies	\$ 7,961
16	Software	\$ (1,001)
17	Workshop Supplies	\$ 2,000
18	Copy Paper	\$ (397)
19	Equipment (Non-Capitalizes)	\$ (3,252)
20	<b>Total Increase in Books and Supplies</b>	<b>\$ 6,923</b>

#9 Services, Other Operating Expenses

21	Conferences and Staff Development (Admn and Maintenance)	\$ 14,271
22	Increase Staff Development Budget	\$ 20,383
23	Dues & Memberships	\$ (4,585)
24	Other Insurance	\$ (11,197)
25	Water	\$ 10,000
26	Sewer	\$ 8,681
27	Equipment Rental	\$ (10,001)
28	Elections	\$ 7,510
29	Legal Services	\$ 85,000
30	Special Education - NPA Contracts	\$ 39,475
31	Other Contracts	
32	PLAN (Total Contract \$35,000)	\$ 23,760
33	Randall Contract (Total Contract \$14,000)	\$ 5,600
34	Math Teacher Contract with TUHSD	\$ 16,085
35	Correct Code for Tech Contract Paid by WCA (No change in service)	\$ (49,000)
36		
37	<b>Total Increase in Operating Expenses</b>	<b>\$ 155,982</b>

**Sausalito Marin City School District**  
**Budget Revision Details - Second Interim Report**  
**Board Meeting: March 14, 2017**  
**PAGE 4**

Line		First Interim	Second Interim	Revisions 1/31/2017
	<b>EXPENSES</b>			
1	Certificated Salaries	\$ 1,575,855	\$ 1,658,467	\$ 82,612
2	Classified Salaries	\$ 884,873	\$ 907,796	\$ 22,923
3	Employee Benefits	\$ 861,700	\$ 906,175	\$ 44,475
4	Books and Supplies	\$ 129,100	\$ 136,023	\$ 6,923
5	Services, Other Operating Expenses	\$ 1,637,797	\$ 1,793,779	\$ 155,982
6	Capital Outlay	\$ 6,129	\$ 6,129	\$ -
7	Other Outgo	\$ 470,255	\$ 498,046	\$ 27,791
7a	<b><i>Pass-through - WCA Portion of Excess Property Taxes</i></b>	\$ -	\$ 248,013	#10
8	Direct Support/Indirect Costs	\$ 21,585	\$ -	\$ (21,585)
9	Indirect Costs	\$ -	\$ -	\$ -
10	<b>TOTAL EXPENDITURES</b>	\$ 5,587,294	\$ 6,142,144	\$ 554,850
11	<b>REVENUE LESS EXPENSES</b>		\$ (363,704)	\$ (337,738)
	<b>OTHER FINANCING SOURCES</b>			
12	Contributions to Restricted Programs	\$ -	\$ -	\$ -
13	Transfers Out to Other Funds	\$ (300,565)	\$ (304,829)	\$ (4,264)
	<b>TOTAL OTHER SOURCES/USES</b>	\$ (300,565)	\$ (304,829)	\$ (4,264)

Changes in Expenses Since the First Interim Report - Continued

14	Reduce Transfer of SDC Average Daily Attendance to MCOE and Move to Restricted	\$ (14,140)
15	Increase Estimated Excess Costs	\$ 46,931
16	Decrease Transfer Out to WCA for Schools Rule (WCA Receives Check Directly)	\$ (5,000)
17	Decrease Expense for Equipment Lease that Ended June 30, 2016	\$ (21,585)
18	<b><i>Pass-through - WCA Portion of Excess Property Taxes</i></b>	\$ 248,013
19	<b>Total Increase in Other Outgo</b>	\$ 254,219
20	<b>Total Estimated Increase in Total Expenses</b>	\$ 567,134
21	#11 Transfer Out to Other Funds	
	<b>Increase Cafeteria Contribution</b>	\$ (4,264)

<b>TOTAL CHANGE IN FUND BALANCE:</b>		
32	Decrease Restricted	\$ (2,172)
33	Decrease Revolving (Closed Acct)	\$ (1,000)
34	Reserve for Economic Uncertainty	\$ 28,570
35	Unassigned Amount	\$ (379,684)
36	<b>Total Change in Ending Fund Balance</b>	\$ (354,286)

<b>Contribution to Restricted Programs:</b>			Revision 1/31/2017
	1st Interim	2nd Interim	
Special Education	\$ 612,359	\$ 700,384	\$ 88,025
Special Education Excess Costs	\$ 261,581	\$ 308,512	\$ 46,931
Special Education Transportation	\$ 116,149	\$ 116,149	\$ -
Routine Restricted Maintenance	\$ 281,065	\$ 266,917	\$ (14,148)
Garden Program	\$ 20,000	\$ 20,000	\$ -
Field Trips	\$ 10,000	\$ 10,000	\$ -
<b>Total</b>	<b>\$ 1,301,154</b>	<b>\$ 1,421,962</b>	<b>\$ 120,808</b>

After School Education & Safety Program \$ 20,050 \$ 20,050 \$ -  
 (Accounted for as an In-Kind Service)

SAUSALITO MARIN CITY SCHOOL DISTRICT  
Cafeteria Fund 13

Second Interim Budget Revision Detail  
2016-2017

Board Meeting: March 14, 2017  
Changes November 1, 2016 through January 31, 2017

Line	<u>Revenue</u>	<u>Adopted Budget</u>	<u>1st Interim Budget</u>	<u>2nd Interim Budget</u>	<u>Actuals-1/31/17</u>	<u>Revisions 1/31/2017</u>
1	Federal Revenue	\$ 84,914	\$ 84,914	\$ 84,914	\$ -	\$ -
2	State Revenue	\$ 6,000	\$ 6,000	\$ 6,000	\$ 451	\$ -
3	Local Revenue	\$ -	\$ -	\$ 631	\$ 631	#1 Cash Sales - Adult Meals
4	General Fund Contribution	\$ 47,820	\$ 47,820	\$ 52,084	\$ 520	\$ 4,264 #2 Increase to General Fund Contribution
5	<b>Total Revenue</b>	<b>\$ 138,734</b>	<b>\$ 138,734</b>	<b>\$ 143,629</b>	<b>\$ 971</b>	<b>\$ 4,895</b>
	<b>Expenses</b>					
6	Classified Salaries	\$ 37,906	\$ 37,906	\$ 38,675	\$ 20,398	\$ 769 #3 Increase due to Salary Negotiations
7	Employee Benefits	\$ 8,819	\$ 8,819	\$ 9,140	\$ 4,756	\$ 321 #4 Increase due to Salary Negotiations
8	Materials, Supplies, Software	\$ 4,500	\$ 4,500	\$ 3,478	\$ 3,789	\$ (1,022) #5 Decrease to Software Cost less than Anticipated
9	Food	\$ 62,509	\$ 62,509	\$ 62,509	\$ 28,658	\$ -
10	Dishwasher Rental	\$ 2,500	\$ 2,500	\$ 2,500	\$ 1,456	\$ -
11	Conscious Kitchen Contract	\$ 22,500	\$ 22,500	\$ 29,455	\$ 13,723	\$ 6,955 #6 Increase Based on Review of 15-16 Total Expense
12	<b>Total Expenses</b>	<b>\$ 138,734</b>	<b>\$ 138,734</b>	<b>\$ 145,757</b>	<b>\$ 72,779</b>	<b>\$ 7,023</b>
13	Beginning Fund Balance	\$ 779	\$ 2,128	\$ 2,128	\$ -	\$ -
14	Ending Fund Balance	\$ 779	\$ 2,128	\$ 0	\$ (2,128)	\$ -

**SAUSAUTO MARIN CITY SCHOOL DISTRICT**  
**Deferred Maintenance Fund 14**  
**Second Interim Budget Revision Detail**  
**2016-2017**

**Board Meeting: March 14, 2017**  
**No Changes November 1, 2017 through January 31, 2017**

		<b>Adopted Budget</b>	<b>1st Interim Budget</b>	<b>Budget</b>	<b>2nd Interim</b>	<b>Revisions 1/31/2017</b>
	<b>Beginning Fund Balance</b>	\$ 63,296	\$ 63,296	\$ 63,296	\$ 63,296	\$ -
1	Beginning Fund Balance	\$ -	\$ -	\$ 33,250	\$ 33,250	\$ -
2	Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
3	<b>Total Adjusted Beginning Balance</b>	<b>\$ 63,296</b>	<b>\$ 96,546</b>	<b>\$ 96,546</b>	<b>\$ 96,546</b>	<b>\$ -</b>
	<b>Revenue</b>					
4	LCFF Funds from General Fund 01	\$ -	\$ 16,750	\$ 16,750	\$ -	\$ -
5	Transfer In from General Fund 01	\$ 50,000	\$ -	\$ -	\$ -	\$ -
6	Interest	\$ 1,570	\$ 1,500	\$ 1,500	\$ -	\$ -
7	<b>Total Revenue</b>	<b>\$ 51,570</b>	<b>\$ 18,250</b>	<b>\$ 18,250</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Expenses</b>					
8	Equipment (Non-Capitalized)	\$ 1,570	\$ 1,570	\$ 1,570	\$ -	\$ -
9	Rentals, Leases, and Repairs	\$ 30,000	\$ 25,296	\$ 25,296	\$ 6,422	\$ -
10	Equipment Replacement (14-15 & 15-16)*	\$ 20,000	\$ 87,930	\$ 87,930	\$ -	\$ -
11	<b>Total Expenses</b>	<b>\$ 51,570</b>	<b>\$ 114,796</b>	<b>\$ 114,796</b>	<b>\$ 6,422</b>	<b>\$ -</b>
12	<b>Ending Fund Balance</b>	<b>\$ 63,296</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SAUSALITO MARIN CITY SCHOOL DISTRICT**  
**Other Funds**  
**Second Interim Budget Revision Detail**  
**2016-2017**

Board Meeting: March 14, 2017  
 Changes November 1, 2016 through January 31, 2017

Line

	<b>Special Reserve Fund 17 - Other than Capital Outlay</b>	<b>Adopted Budget</b>	<b>1st Interim Budget</b>	<b>2nd Interim Budget</b>	<b>Actuals-1/31/17</b>	<b>Revisions 1/31/2017</b>
1	Beginning Fund Balance	\$ 172,820	\$ 172,820	\$ 172,820	\$ 172,820	1 No Changes Since Budget Adoption in June 2016
2	Revenue	\$ -	\$ -	\$ -	\$ 455	
3	Expenses	\$ -	\$ -	\$ -	\$ -	
4	Ending Fund Balance	\$ 172,820	\$ 172,820	\$ 172,820	\$ 173,275	

	<b>School Facilities Fund 35</b>	<b>Adopted Budget</b>	<b>1st Interim Budget</b>	<b>2nd Interim Budget</b>	<b>Actuals-1/31/17</b>	
9	Beginning Fund Balance	\$ 725	\$ 357,965	\$ 357,965	\$ 357,965	1 State Funds Received in 2015-2016 (Project to Occur in 2017-2018)
10	Revenue	\$ 356,609	\$ 356,609	\$ -	\$ -	
11	Interest	\$ 133	\$ 133	\$ 2,000	\$ 940	2 Increase Interest Revenue Estimate
12	Expenses	\$ 356,875	\$ 356,875	\$ -	\$ -	
13	Ending Fund Balance	\$ 459	\$ 357,699	\$ 357,965	\$ 357,965	

	<b>Special Reserve Fund 40 for Capital Outlay</b>	<b>Adopted Budget</b>	<b>1st Interim Budget</b>	<b>2nd Interim Budget</b>	<b>Actuals-1/31/17</b>	
9	Beginning Fund Balance	\$ 29	\$ 271,213	\$ 271,213	\$ 271,213	
10	Revenue	\$ -	\$ 1,273,799	\$ 1,273,799	\$ -	
11	Interest	\$ 29	\$ 29	\$ 29	\$ 29	
12	Expenses:					
	Capital Lease Payment for Energy Efficiency Project 2002	\$ 55,767	\$ 55,767	\$ 55,767	\$ 55,766	1 This is payment 14 of 15.
	Certificate of Participation (CAP) - Principal	\$ 95,000	\$ 95,000	\$ 95,000	\$ -	2 Principal and Interest Payment for the Capital Appreciation Bonds.
	Certificate of Participation (CAP) - Interest	\$ 101,978	\$ 101,978	\$ 101,978	\$ -	
13	Ending Fund Balance	\$ 29	\$ 1,545,012	\$ 1,545,012	\$ 1,545,012	

**Other Funds:**

Fund 51 Bond Interest & Redemption: Used for the Repayment of District Bonds at Year End.

Fund 56 Debt Service (Ending Balance 6/30/17 - \$863,636);

Fund 78 Pass Through Revenues: Used to Pass through Funds Recede at the County of Marin for Willow Creek Academy.

**The Following Funds are Open but not in Use:**

	<u>Ending Balance</u>
June 30, 2017	\$ 120
Bond Fund 21	\$ 127
Bond Fund 22	\$ 22
Capital Projects Fund 49	\$ 25
Debt Service Fund 49	

**SAUSALITO MARIN CITY SCHOOL DISTRICT**  
Second Interim Report

Second Interim Report

Second Interim Report Multi-Year Projections (MYP) Board Meeting: March 14, 2017		2019-20			
		2018/19		MYP Year 4	
		MYP Current Year		MYP Year 3	
		Unrestricted	Restricted	Unrestricted	Restricted
		Combined	Combined	Combined	Combined
<b>REVENUE</b>					
1 LCF Sources (State Aide, EPA, & Property Taxes)	\$ 6,693,371	\$ -	\$ 6,693,371	\$ 6,923,643	\$ 7,386,243
2 Charter School In-Lieu to Willow Creek Academy	\$ (2,710,950)	\$ -	\$ (2,710,950)	\$ (2,914,204)	\$ (2,971,488)
3 Transfer Out to Deferred Maintenance	\$ (16,750)	\$ -	\$ (16,750)	\$ (50,000)	\$ (50,000)
4 Basic Aid Supplemental Funding	\$ 454,457	\$ -	\$ 454,457	\$ 454,457	\$ 454,457
5 Federal Revenues	\$ -	\$ 345,990	\$ 345,990	\$ 345,990	\$ 345,990
6 Local Revenues - Other	\$ 61,840	\$ 154,832	\$ 216,672	\$ 36,896	\$ 154,070
7 Local Revenues	\$ 264,202	\$ 335,030	\$ 194,722	\$ 333,695	\$ 194,202
<b>a Estimated WCA Payment for Basic Aid Negative per MOP*</b>	<b>\$ 196,419</b>	<b>\$ -</b>	<b>\$ 165,044</b>	<b>\$ 61,069</b>	<b>\$ 440,464</b>
<b>TOTAL PROJECTED REVENUE</b>	<b>\$ 4,942,589</b>	<b>\$ 835,853</b>	<b>\$ 5,778,441</b>	<b>\$ 4,810,038</b>	<b>\$ 833,755</b>
<b>EXPENSES</b>					
1 Certificated Salaries	\$ 1,143,433	\$ 515,034	\$ 1,658,467	\$ 1,114,297	\$ 525,058
2 Classified Salaries	\$ 465,136	\$ 412,660	\$ 508,947	\$ 449,026	\$ 516,029
3 Employee Benefits	\$ 601,308	\$ 304,867	\$ 907,796	\$ 637,642	\$ 325,609
4 Books and Supplies	\$ 95,791	\$ 40,232	\$ 136,023	\$ 86,275	\$ 36,425
5 Services, Other Operating Expenses	\$ 1,316,256	\$ 477,523	\$ 1,739,779	\$ 862,670	\$ 482,885
6 Capital Outlay	\$ 6,129	\$ -	\$ 6,129	\$ -	\$ 1,345,554
7 Other Outgo	\$ 498,046	\$ 498,046	\$ 498,046	\$ 498,046	\$ 498,046
<b>a Pass-through - WCA Portion of Excess Property Taxes</b>	<b>\$ 248,013</b>	<b>\$ -</b>	<b>\$ 248,013</b>	<b>\$ -</b>	<b>\$ -</b>
8 Direct Support/Indirect Costs	\$ (9,014)	\$ 9,014	\$ -	\$ (9,014)	\$ 9,014
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,867,052</b>	<b>\$ 2,287,375</b>	<b>\$ 6,154,428</b>	<b>\$ 3,209,816</b>	<b>\$ 2,326,062</b>
<b>REVENUE LESS EXPENSES</b>	<b>\$ 1,075,537</b>	<b>\$ (1,451,522)</b>	<b>\$ (375,988)</b>	<b>\$ 1,609,222</b>	<b>\$ (1,492,308)</b>
<b>OTHER FINANCING SOURCES</b>					
Contributions to Restricted Programs	\$ (1,421,962)	\$ 1,421,962	\$ -	\$ (1,457,428)	\$ (1,457,428)
Transfers Out to Other Funds	\$ (304,829)	\$ -	\$ (304,829)	\$ (305,610)	\$ (305,610)
<b>TOTAL OTHER SOURCES/USES</b>	<b>\$ 1,726,791</b>	<b>\$ 1,421,962</b>	<b>\$ 304,829</b>	<b>\$ 1,763,038</b>	<b>\$ 1,457,428</b>
<b>NET INCREASE/DECREASE</b>					
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$ 1,659,577	\$ 231,369	\$ 1,890,945	\$ 975,073	\$ 1,176,879
Audit Adjustments	\$ (33,250)	\$ -	\$ (33,250)	\$ -	\$ -
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,626,327</b>	<b>\$ 231,369</b>	<b>\$ 1,857,695</b>	<b>\$ 975,073</b>	<b>\$ 1,176,879</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 975,073</b>	<b>\$ 201,806</b>	<b>\$ 1,176,879</b>	<b>\$ 821,257</b>	<b>\$ 988,183</b>
<b>COMPONENTS OF FUND BALANCE</b>					
5 Restricted	\$ -	\$ 201,807	\$ -	\$ 166,926	\$ -
6 Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
7 STRS On-Behalf Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
8 Reserve for Economic Uncertainty - 5%	\$ 322,963	\$ -	\$ 322,963	\$ 291,623	\$ 289,218
<b>Fund 01 Unassigned Amount</b>	<b>\$ 652,110</b>	<b>\$ -</b>	<b>\$ 652,110</b>	<b>\$ 529,634</b>	<b>\$ 419,113</b>
<b>Fund 17 Unassigned Amount</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>
<b>TOTAL UNASSIGNED/UNASSIGNED AMOUNT</b>	<b>\$ 825,110</b>	<b>\$ -</b>	<b>\$ 825,110</b>	<b>\$ 702,634</b>	<b>\$ 542,772</b>

Unrestricted Permanent Government Fund 01 & 17 Combined

33 The District is currently in discussions with the Willow Creek Academy regarding the MOU language that prescribes that the parties share the negative excess cost. A final number has not been reached yet, and both parties are carefully reviewing the MOU language in order to reach a reasonable outcome. Although the estimates have not been finalized, the fiscal impact and subsequent budgetary projections are included in the Second Interim Multi-Year Projection per direction by the District's Board of Trustees. For 2017-2018 and beyond, the District and the Willow Creek Academy have agreed to meet and discuss the MOU and fiscal implications of the existing agreement.

Sausalito Marin City School District -Second Interim Report 2016-2017

Revenue Detail - Page 1  
March 14, 2017

Line	<u>LCFF Sources</u>	2016-2017		2016-2017		2016-2017		2017-2018		2018-2019	
		Adopted Budget	First Interim	Second Interim	2nd VS 1st Difference	Second Interim					
1	State Aide	\$ 815,793	815,793	815,163	(630)	\$ 815,793	815,793	\$ 815,793	815,793	1	
2	Basic Aid Supplemental	\$ 408,741	408,741	454,457	45,716	\$ 454,457	454,457	\$ 454,457	454,457	2	
3	Admin-Teacher Ratio Penalty	\$ -	\$ (37,708)	\$ (37,708)	-	\$ (43,810)	\$ (43,810)	\$ -	\$ -	3	
4	Education Projection Account	\$ 30,266	\$ 31,351	\$ 30,498	(853)	\$ 30,498	\$ 30,498	\$ 30,498	\$ 30,498	4	
5	Property Taxes:									5	
6	Homeowners Exemption	29,650	29,787	29,787	-	30,088	29,787	29,787	29,787	6	
7	Secured	5,679,652	5,739,112	5,739,112	-	5,968,676	6,207,423	6,207,423	6,207,423	7	
8	Unsecured	110,365	111,698	111,698	-	117,577	111,698	111,698	111,698	8	
9	Prior Year Taxes	3,947	3,947	3,947	-	3,947	3,947	3,947	3,947	9	
10	Community Redevelopment	-	874	874	-	874	874	874	874	10	
11	Transfer Out to Deferred Maintenance Fund	14	-	(16,750)	(16,750)	-	(50,000)	(50,000)	(50,000)	11	
12	Charter's In-Lieu Taxes		(2,745,068)	(2,734,161)	(2,710,950)	-	(2,914,204)	(2,914,204)	(2,914,204)	12	
13	Total LCFF Sources	\$ 4,333,346	\$ 4,352,684	\$ 4,420,128	\$ 67,444	\$ 4,413,896	\$ 4,632,989	\$ 4,632,989	\$ 4,632,989	13	
14	Unrestricted Federal Revenues									14	
15	Federal Impact Aid	1,860	1,860	1,860	-	(1,860)	-	-	-	15	
16	Prior Year Receipt of Federal Misc.	298	-	-	-	(1,860)	-	-	-	16	
17	<b>Total</b>	<b>2,158</b>	<b>1,860</b>	<b>1,860</b>	<b>-</b>	<b>(1,860)</b>	<b>-</b>	<b>-</b>	<b>-</b>	17	
18	Restricted Federal Revenues									18	
19	Federal Special Education	120,442	120,442	120,442	-	120,442	120,442	120,442	120,442	19	
20	Federal Special Education - Mental Health	6,367	6,367	6,367	-	6,367	6,367	6,367	6,367	20	
21	Title I - Intervention	197,983	186,806	191,399	4,593	191,399	191,399	191,399	191,399	21	
22	Title II - Improving Teacher Quality	22,521	22,521	22,063	(458)	22,063	22,063	22,063	22,063	22	
23	Title III - English Learners	4,147	4,147	4,669	522	4,669	4,669	4,669	4,669	23	
24	Title III - Immigrant	886	886	1,050	164	1,050	1,050	1,050	1,050	24	
25	<b>Total</b>	<b>352,346</b>	<b>341,169</b>	<b>345,990</b>	<b>4,821</b>	<b>345,990</b>	<b>345,990</b>	<b>345,990</b>	<b>345,990</b>	25	
26	<b>Total Federal Revenues</b>	<b>354,504</b>	<b>343,029</b>	<b>345,990</b>	<b>2,961</b>	<b>345,990</b>	<b>345,990</b>	<b>345,990</b>	<b>345,990</b>	26	

Sausalito Marin City School District -Second Interim Report 2016-2017

Revenue Detail - Page 2  
March 14, 2017

		2016-2017 Adopted Budget	2016-2017 First Interim	2016-2017 Second Interim	2016-2017 Difference	2017-2018 Second Interim	2018-2019 Second Interim
1	Unrestricted State Revenues						
2	Mandated Costs Reimbursement	4,256	4,256	3,861	(395)	3,861	3,861
3	Mandated Costs Reimbursement - One Time Lottery	9,254 21,000	25,754 21,000	29,147 23,000	3,393 2,000	- 23,000	- 23,000
4	Lottery Prior Year	-	-	(4,203)	(4,203)	-	4
5	Misc. State Revenue	-	-	35	35	-	5
6	Medical Billing Option	2,000	2,000	10,000	8,000	10,000	7
7	<b>Total</b>	<b>36,510</b>	<b>53,010</b>	<b>61,840</b>	<b>8,830</b>	<b>36,896</b>	<b>36,896</b>
8	Restricted State Revenues						
9	Lottery - Restricted	6,150	6,150	7,000	850	7,000	7,000
10	Lottery - Restricted Prior Year	-	-	762	762	-	10
11	After School Education and Safety	124,235	124,235	124,235	-	124,235	124,235
12	CA Clean Energy	-	-	-	-	-	11
13	Educator Effectiveness	-	-	-	-	-	12
14	Special Education	22,835	22,835	22,835	-	22,835	22,835
15	STRS On-Behalf	-	-	-	-	-	13
16	<b>Total</b>	<b>153,219</b>	<b>153,220</b>	<b>154,832</b>	<b>1,612</b>	<b>154,070</b>	<b>154,070</b>
17	<b>Total State Revenue</b>	<b>189,729</b>	<b>206,230</b>	<b>216,671</b>	<b>10,442</b>	<b>190,966</b>	<b>190,966</b>
18							18
19	Unrestricted Local Revenues						
20	Rentals and Leases	81,990	81,990	81,990	-	81,990	81,990
21	Interest	2,000	2,000	2,000	-	2,000	2,000
22	WCA Oversite Fee Payment - 3% **	149,733	149,733	89,578	(60,155)	89,578	89,578
23	<b>WCA Payment due to Basic Aid Negative per MOU</b>	-	-	<b>196,419</b>	<b>196,419</b>	<b>165,044</b>	<b>61,069</b>
24	Local Donations	9,000	9,000	9,000	-	-	23
25	MCOE Direct Services Payment	22,866	20,634	20,634	-	20,634	20,634
26	Insurance Reimbursement for DC Fire	61,000	61,000	61,000	-	-	24
27	<b>Total</b>	<b>326,589</b>	<b>324,357</b>	<b>460,621</b>	<b>136,264</b>	<b>359,246</b>	<b>255,271</b>
28	Restricted Local Revenues						
29	Millagro Garden Program	2,443	2,443	2,443	-	2,443	2,443
30	Pre K - 3 Grant - MCF	87,433	87,433	87,433	-	87,433	87,433
31	BS/MLK Donations	500	1,335	1,335	-	500	500
32	State Special Education	243,819	243,819	243,819	-	243,819	243,819
33	<b>Total Local Revenue</b>	<b>334,195</b>	<b>335,030</b>	<b>335,030</b>	<b>-</b>	<b>334,195</b>	<b>246,762</b>
34	<b>Grand Totals</b>	<b>\$ 538,363</b>	<b>\$ 561,329</b>	<b>\$ 5,778,441</b>	<b>\$ 217,112</b>	<b>\$ 5,644,293</b>	<b>\$ 5,671,978</b>
34							34

\*\*Reimbursements from WCA for insurance, services, technology support, etc. is not revenue to district. Payments are abated against the accounts in which the district paid on behalf f WCA.

**Sausalito Marin City School District**  
Compare 2nd Interim 2018/19 to Adopted 2018/19

Board Meeting: March 14, 2017

Line	2017/18			2017/18			2016/17		
	Adopted Budget			First Interim			Second Interim VS Adopted		
Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>REVENUE</b>									
1 LCFF Sources (State Aide, EPA, & Property Taxes)	\$ 6,794,822	\$ 6,794,822	\$ 6,895,836	\$ -	\$ 6,895,836	\$ -	\$ 6,923,643	\$ -	\$ 128,821 1
Charter School In-Lieu to Willow Creek Academy	\$ (2,831,832)	\$ (2,831,832)	\$ (2,970,275)	\$ -	\$ (2,970,275)	\$ -	\$ (2,914,204)	\$ (82,372)	\$ (82,372) 2
Transfer Out to Deferred Maintenance	\$ -	\$ -	\$ (50,000)	\$ -	\$ (50,000)	\$ -	\$ (50,000)	\$ -	\$ (50,000) 3
Basic Aid Supplemental Funding	\$ 408,741	\$ 408,741	\$ 408,741	\$ -	\$ 408,741	\$ -	\$ 454,457	\$ 45,716	\$ 45,716 3
Federal Revenues	\$ 2,158	\$ 341,776	\$ 343,934	\$ -	\$ 341,169	\$ -	\$ 345,990	\$ 4,214	\$ 4,214 4
State Revenues - Other	\$ 33,253	\$ 139,552	\$ 172,805	\$ 27,256	\$ 153,472	\$ 180,728	\$ 36,896	\$ 154,070	\$ 2,056 4
Local Revenues	\$ 329,189	\$ 334,195	\$ 663,384	\$ 254,357	\$ 333,695	\$ 588,052	\$ 194,202	\$ 333,695	\$ 14,518 5
<b>6a WCA Payment for Basic Aid Negative per MOU*</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,044	\$ 165,044	\$ 165,044 6a
<b>7 TOTAL PROJECTED REVENUE</b>	<b>\$ 4,736,331</b>	<b>\$ 815,553</b>	<b>\$ 5,551,854</b>	<b>\$ 4,557,775</b>	<b>\$ 828,336</b>	<b>\$ 5,386,111</b>	<b>\$ 4,810,038</b>	<b>\$ 833,755</b>	<b>\$ 5,643,793</b>
<b>EXPENSES</b>									
8 Certificated Salaries	\$ 1,049,982	\$ 501,642	\$ 1,551,624	\$ 1,134,842	\$ 503,062	\$ 1,637,904	\$ 1,114,297	\$ 525,058	\$ 1,639,354
9 Classified Salaries	\$ 500,704	\$ 384,939	\$ 885,643	\$ 59,584	\$ 427,628	\$ 977,212	\$ 508,947	\$ 449,026	\$ 957,973
10 Employee Benefits	\$ 585,529	\$ 319,238	\$ 904,767	\$ 636,800	\$ 314,195	\$ 950,995	\$ 637,642	\$ 325,609	\$ 963,250
11 Books and Supplies	\$ 73,604	\$ 35,442	\$ 109,046	\$ 85,896	\$ 22,583	\$ 108,479	\$ 86,275	\$ 36,425	\$ 122,639
12 Services, Other Operating Expenses	\$ 818,935	\$ 516,154	\$ 1,355,089	\$ 788,449	\$ 450,957	\$ 1,239,406	\$ 862,670	\$ 482,885	\$ 1,345,554
13 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other Outgo	\$ 33,125	\$ 437,130	\$ 470,255	\$ 33,125	\$ 442,796	\$ 475,921	\$ -	\$ 498,046	\$ 60,916
<b>14a Pass-through - WCA Portion of Excess Property Taxes</b>	<b>\$ (20,598)</b>	<b>\$ 20,598</b>	<b>-</b>	<b>\$ (21,298)</b>	<b>\$ 21,298</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,791</b>
15 Direct Support/Indirect Costs	\$ 21,585	\$ 21,585	\$ 21,585	\$ 21,585	\$ -	\$ -	\$ -	\$ -	\$ -
16 Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>17 TOTAL EXPENDITURES</b>	<b>\$ 3,062,866</b>	<b>\$ 2,215,143</b>	<b>\$ 5,228,009</b>	<b>\$ 3,289,983</b>	<b>\$ 2,182,519</b>	<b>\$ 5,411,503</b>	<b>\$ 3,200,816</b>	<b>\$ 2,326,062</b>	<b>\$ 5,526,877</b>
<b>18 REVENUE LESS EXPENSES</b>	<b>\$ 1,673,465</b>	<b>\$ (1,399,621)</b>	<b>\$ 273,844</b>	<b>\$ 1,338,792</b>	<b>\$ (1,354,183)</b>	<b>\$ (25,392)</b>	<b>\$ 1,609,222</b>	<b>\$ (1,492,307)</b>	<b>\$ 116,915</b>
<b>OTHER FINANCING SOURCES</b>									
Contributions to Restricted Programs	\$ (1,387,638)	\$ 1,397,638	\$ -	\$ (1,346,833)	\$ 1,346,833	\$ -	\$ (1,457,428)	\$ 1,457,428	\$ -
Transfers Out to Other Funds	\$ (350,565)	\$ (350,565)	\$ (350,565)	\$ (300,565)	\$ (300,565)	\$ (300,565)	\$ (1,763,038)	\$ (1,763,038)	\$ (305,610)
<b>20 TOTAL OTHER SOURCES/USES</b>	<b>\$ (1,748,203)</b>	<b>\$ 1,397,638</b>	<b>\$ (350,565)</b>	<b>\$ (1,647,398)</b>	<b>\$ 1,346,833</b>	<b>\$ -</b>	<b>\$ (1,457,428)</b>	<b>\$ (1,457,428)</b>	<b>\$ (305,610)</b>
<b>21 NET INCREASE/DECREASE</b>	<b>\$ (74,738)</b>	<b>\$ (1,982)</b>	<b>\$ (76,721)</b>	<b>\$ (318,606)</b>	<b>\$ (7,351)</b>	<b>\$ (325,957)</b>	<b>\$ (153,815)</b>	<b>\$ (34,879)</b>	<b>\$ (188,696)</b>
<b>22 FUND BALANCE, RESERVES</b>									
Beginning Fund Balance	\$ 1,353,622	\$ 1,982	\$ 1,355,604	\$ 1,327,187	\$ 203,980	\$ 1,531,167	\$ 975,073	\$ 201,806	\$ 1,176,879
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>25 TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,353,622</b>	<b>\$ 1,982</b>	<b>\$ 1,355,604</b>	<b>\$ 1,327,187</b>	<b>\$ 203,980</b>	<b>\$ 1,531,167</b>	<b>\$ 975,073</b>	<b>\$ 201,806</b>	<b>\$ 1,176,879</b>
<b>26 Ending Fund Balance</b>	<b>\$ 1,278,884</b>	<b>\$ -</b>	<b>\$ 1,278,884</b>	<b>\$ 1,008,582</b>	<b>\$ 196,629</b>	<b>\$ 1,205,210</b>	<b>\$ 821,258</b>	<b>\$ 166,927</b>	<b>\$ 988,195</b>
<b>27 COMPONENTS OF FUND BALANCE</b>									
28 Restricted	\$ -	\$ -	\$ -	\$ -	\$ 196,629	\$ 196,629	\$ -	\$ 166,927	\$ 166,927
29 Revolving Cash	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
30 STRS On-Behalf Reserve	\$ 79,923	\$ -	\$ 79,923	\$ -	\$ 285,603	\$ -	\$ 285,603	\$ 291,624	\$ 291,624
31 Reserve for Economic Uncertainty - 5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>32 Fund 01 Unassigned Amount</b>	<b>\$ 1,198,961</b>	<b>\$ 1,198,961</b>	<b>\$ 721,979</b>	<b>\$ 721,979</b>	<b>\$ 529,634</b>	<b>\$ 529,634</b>	<b>\$ 529,634</b>	<b>\$ 669,328</b>	<b>\$ 669,328</b>
<b>33 Fund 01 Unassigned Amount</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>34 TOTAL UNASSIGNED AMOUNT</b>	<b>\$ 1,371,961</b>	<b>\$ -</b>	<b>\$ 1,371,961</b>	<b>\$ 894,979</b>	<b>\$ 894,979</b>	<b>\$ 894,979</b>	<b>\$ 702,634</b>	<b>\$ -</b>	<b>\$ 702,634</b>
<b>35 UNASSIGNED RESERVE PERCENT</b>	<b>24.37%</b>			<b>15.67%</b>			<b>12.05%</b>		

Line	2017/18			2017/18			2016/17		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUE</b>									
1 LCFF Sources (State Aide, EPA, & Property Taxes)	\$ 6,794,822	\$ 6,794,822	\$ 6,895,836	\$ -	\$ 6,895,836	\$ -	\$ 6,923,643	\$ -	\$ 128,821 1
Charter School In-Lieu to Willow Creek Academy	\$ (2,831,832)	\$ (2,831,832)	\$ (2,970,275)	\$ -	\$ (2,970,275)	\$ -	\$ (2,914,204)	\$ (82,372)	\$ (82,372) 2
Transfer Out to Deferred Maintenance	\$ -	\$ -	\$ (50,000)	\$ -	\$ (50,000)	\$ -	\$ (50,000)	\$ -	\$ (50,000) 3
Basic Aid Supplemental Funding	\$ 408,741	\$ 408,741	\$ 408,741	\$ -	\$ 408,741	\$ -	\$ 454,457	\$ 45,716	\$ 45,716 3
Federal Revenues	\$ 2,158	\$ 341,776	\$ 343,934	\$ -	\$ 341,169	\$ -	\$ 345,990	\$ 4,214	\$ 4,214 4
State Revenues - Other	\$ 33,253	\$ 139,552	\$ 172,805	\$ 27,256	\$ 153,472	\$ 180,728	\$ 36,896	\$ 154,070	\$ 2,056 4
Local Revenues	\$ 329,189	\$ 334,195	\$ 663,384	\$ 254,357	\$ 333,695	\$ 588,052	\$ 194,202	\$ 333,695	\$ 14,518 5
<b>6a WCA Payment for Basic Aid Negative per MOU*</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,044	\$ 165,044	\$ 165,044 6a
<b>7 TOTAL PROJECTED REVENUE</b>	<b>\$ 4,736,331</b>	<b>\$ 815,553</b>	<b>\$ 5,551,854</b>	<b>\$ 4,557,775</b>	<b>\$ 828,336</b>	<b>\$ 5,386,111</b>	<b>\$ 4,810,038</b>	<b>\$ 833,755</b>	<b>\$ 5,643,793</b>
<b>EXPENSES</b>									
8 Certificated Salaries	\$ 1,049,982	\$ 501,642	\$ 1,551,624	\$ 1,134,842	\$ 503,062	\$ 1,637,904	\$ 1,114,297	\$ 525,058	\$ 1,639,354
9 Classified Salaries	\$ 500,704	\$ 384,939	\$ 885,643	\$ 59,584	\$ 427,628	\$ 977,212	\$ 508,947	\$ 449,026	\$ 957,973
10 Employee Benefits	\$ 585,529	\$ 319,238	\$ 904,767	\$ 636,800	\$ 314,195	\$ 950,995	\$ 637,642	\$ 325,609	\$ 963,250
11 Books and Supplies	\$ 73,604	\$ 35,442	\$ 109,046	\$ 85,896	\$ 22,583	\$ 108,479	\$ 86,275	\$ 36,425	\$ 122,639
12 Services, Other Operating Expenses	\$ 818,935	\$ 516,154	\$ 1,355,089	\$ 788,449	\$ 450,957	\$ 1,239,406	\$ 862,670	\$ 482,885	\$ 1,345,554
13 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other Outgo	\$ 33,125	\$ 437,130	\$ 470,255	\$ 33,125	\$ 442,796	\$ 475,921	\$ -	\$ 498,046	\$ 60,916
<b>14a Pass-through - WCA Portion of Excess Property Taxes</b>	<b>\$ (20,598)</b>	<b>\$ 20,598</b>	<b>-</b>	<b>\$ (21,298)</b>	<b>\$ 21,298</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,791</b>
15 Direct Support/Indirect Costs	\$ 21,585	\$ 21,585	\$ 21,585	\$ 21,585	\$ -	\$ -	\$ -	\$ -	\$ -
16 Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>17 REVENUE LESS EXPENSES</b>	<b>\$ 1,673,465</b>	<b>\$ (1,399,621)</b>	<b>\$ 273,844</b>	<b>\$ 1,338,792</b>	<b>\$ (1,354,183)</b>	<b>\$ (25,392)</b>	<b>\$ 1,609,222</b>	<b>\$ (1,492,307)</b>	<b>\$ 116,915</b>
<b>18 OTHER FINANCING SOURCES</b>									
Contributions to Restricted Programs	\$ (1,387,638)	\$ 1,397,638	\$ -	\$ (1,346,833)	\$ 1,346,833	\$ -	\$ (1,457,428)	\$ 1,457,428	\$ -
Transfers Out to Other Funds	\$ (350,565)	\$ (350,565)	\$ (350,565)	\$ (300,565)	\$ (300,565)	\$ (300,565)	\$ (305,610)	\$ (305,610)	\$ (305,610)
<b>19 TOTAL OTHER SOURCES/USES</b>	<b>\$ (1,748,203)</b>	<b>\$ 1,397,638</b>	<b>\$ (350,565)</b>	<b>\$ (1,647,398)</b>	<b>\$ 1,346,833</b>	<b>\$ -</b>	<b>\$ (1,763,038)</b>	<b>\$ (1,763,038)</b>	<b>\$ (305,610)</b>
<b>20 NET INCREASE/DECREASE</b>	<b>\$ (74,738)</b>	<b>\$ (1,982)</b>	<b>\$ (76,721)</b>	<b>\$ (318,606)</b>	<b>\$ (7,351)</b>	<b>\$ (325,957)</b>	<b>\$ (153,815)</b>	<b>\$ (34,879)</b>	<b>\$ (188,696)</b>
<b>21 FUND BALANCE, RESERVES</b>									
Beginning Fund Balance	\$ 1,353,622	\$ 1,982	\$ 1,355,604	\$ 1,327,187	\$ 203,980	\$ 1,531,167	\$ 975,073	\$ 201,806	\$ 1,176,879
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>25 TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,353,622</b>	<b>\$ 1,982</b>	<b>\$ 1,355,604</b>	<b>\$ 1,327,187</b>	<b>\$ 203,980</b>	<b>\$ 1,531,167</b>	<b>\$ 975,073</b>	<b>\$ 201,806</b>	<b>\$ 1,176,879</b>
<b>26 Ending Fund Balance</b>	<b>\$ 1,278,884</b>	<b>\$ -</b>	<b>\$ 1,278,884</b>	<b>\$ 1,008,582</b>	<b>\$ 196,629</b>	<b>\$ 1,205,210</b>	<b>\$ 821,258</b>	<b>\$ 166,927</b>	<b>\$ 988,195</b>
<b>27 COMPONENTS OF FUND BALANCE</b>									
28 Restricted	\$ -	\$ -	\$ -	\$ -	\$ 196,629	\$ 196,629	\$ -	\$ 166,927	\$ 166,927
29 Revolving Cash	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
30 STRS On-Behalf Reserve	\$ 79,923	\$ -	\$ 79,923	\$ -	\$ 285,603	\$ -	\$ 285,603	\$ 291,624	\$ 291,624
31 Reserve for Economic Uncertainty - 5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>32 Fund 01 Unassigned Amount</b>	<b>\$ 1,198,961</b>	<b>\$ 1,198,961</b>	<b>\$ 721,979</b>	<b>\$ 721,979</b>	<b>\$ 529,634</b>	<b>\$ 529,634</b>	<b>\$ 529,634</b>	<b>\$ (669,328)</b>	<b>\$ (669,328)</b>
<b>33 Fund 01 Unassigned Amount</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>34 TOTAL UNASSIGNED AMOUNT</b>	<b>\$ 1,371,961</b>	<b>\$ -</b>	<b>\$ 1,371,961</b>	<b>\$ 894,979</b>	<b>\$ 894,979</b>	<b>\$ 894,979</b>	<b>\$ 702,634</b>	<b>\$ -</b>	<b>\$ 702,634</b>
<b>35 UNASSIGNED RESERVE PERCENT</b>	<b>24.37%</b>			<b>15.67%</b>			<b>12.05%</b>		

Sausalito Marin City School District  
Compare 2nd Interim 2018/19 to Adopted 2018/19

Board Meeting: March 14, 2017

Line	2017/18			2017/18			2016/17		
	Adopted Budget			First Interim			Second Interim VS Adopted		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUE</b>									
1 LCF Sources (State Aide, EPA, & Property Taxes)	\$ 6,794,822	\$ 6,794,822	\$ 6,794,822	\$ 6,885,836	\$ 6,885,836	\$ 6,885,836	\$ 6,923,643	\$ 6,923,643	\$ 6,923,643
2 Charter School In-Lieu to Willow Creek Academy	\$ (2,831,832)	\$ (2,831,832)	\$ (2,831,832)	\$ (2,970,275)	\$ (2,970,275)	\$ (2,970,275)	\$ (2,914,204)	\$ (2,914,204)	\$ (2,914,204)
3 Transfer Out to Deferred Maintenance	\$ -	\$ -	\$ -	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
4 Basic Aid Supplemental Funding	\$ 408,741	\$ 408,741	\$ 408,741	\$ 408,741	\$ 408,741	\$ 408,741	\$ 454,457	\$ 454,457	\$ 454,457
5 Federal Revenues	\$ 2,158	\$ 341,776	\$ 343,934	\$ 1,860	\$ 341,169	\$ 343,029	\$ 345,990	\$ 345,990	\$ 345,990
6 State Revenues - Other	\$ 33,253	\$ 139,552	\$ 172,805	\$ 27,256	\$ 153,472	\$ 180,728	\$ 154,070	\$ 154,070	\$ 154,070
7 Local Revenues	\$ 329,189	\$ 334,195	\$ 663,384	\$ 254,357	\$ 333,695	\$ 588,052	\$ 194,202	\$ 333,695	\$ 527,897
6a WCA Payment for Basic Aid Negative per MOU*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,044	\$ 165,044	\$ 165,044
7 <b>TOTAL PROJECTED REVENUE</b>	<b>\$ 4,756,331</b>	<b>\$ 815,523</b>	<b>\$ 5,551,854</b>	<b>\$ 4,557,775</b>	<b>\$ 828,336</b>	<b>\$ 5,386,111</b>	<b>\$ 4,810,038</b>	<b>\$ 833,755</b>	<b>\$ 5,643,733</b>
<b>EXPENSES</b>									
8 Certificated Salaries	\$ 1,049,982	\$ 501,642	\$ 1,551,624	\$ 1,134,842	\$ 503,062	\$ 1,637,904	\$ 1,114,297	\$ 525,058	\$ 1,639,354
9 Classified Salaries	\$ 500,704	\$ 384,939	\$ 885,643	\$ 549,584	\$ 427,628	\$ 977,212	\$ 508,947	\$ 449,026	\$ 957,973
10 Employee Benefits	\$ 55,529	\$ 319,238	\$ 904,767	\$ 636,800	\$ 314,195	\$ 950,995	\$ 637,642	\$ 325,609	\$ 963,250
11 Books and Supplies	\$ 73,604	\$ 35,442	\$ 109,046	\$ 85,896	\$ 22,583	\$ 108,479	\$ 86,275	\$ 36,425	\$ 122,699
12 Services, Other Operating Expenses	\$ 818,935	\$ 516,154	\$ 1,335,089	\$ 788,449	\$ 450,957	\$ 1,239,406	\$ 862,670	\$ 482,835	\$ 1,345,554
13 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other Outgo	\$ 33,125	\$ 437,130	\$ 470,255	\$ 33,125	\$ 442,796	\$ 475,921	\$ -	\$ 498,046	\$ 498,046
14a Pass-Through - WCA Portion of Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Direct Support/Indirect Costs	\$ (20,598)	\$ 20,598	\$ -	\$ (21,298)	\$ 21,298	\$ -	\$ -	\$ -	\$ -
16 Indirect Costs	\$ 21,585	\$ -	\$ 21,585	\$ 21,585	\$ -	\$ 21,585	\$ (9,014)	\$ 9,014	\$ -
17 <b>TOTAL EXPENDITURES</b>	<b>\$ 3,062,866</b>	<b>\$ 2,215,143</b>	<b>\$ 5,228,009</b>	<b>\$ 3,238,983</b>	<b>\$ 2,182,519</b>	<b>\$ 5,411,503</b>	<b>\$ 3,200,816</b>	<b>\$ 2,326,062</b>	<b>\$ 5,526,877</b>
18 <b>REVENUE LESS EXPENSES</b>	<b>\$ 1,673,465</b>	<b>\$ (1,399,621)</b>	<b>\$ 273,844</b>	<b>\$ 1,338,792</b>	<b>\$ (1,334,183)</b>	<b>\$ (25,392)</b>	<b>\$ 1,609,222</b>	<b>\$ (1,492,307)</b>	<b>\$ 116,915</b>
19 <b>OTHER FINANCING SOURCES</b>	<b>\$ (1,397,538)</b>	<b>\$ 1,397,638</b>	<b>\$ (350,565)</b>	<b>\$ (1,346,833)</b>	<b>\$ 1,346,833</b>	<b>\$ (300,565)</b>	<b>\$ (1,457,428)</b>	<b>\$ 1,457,428</b>	<b>\$ (305,610)</b>
20 <b>TOTAL OTHER SOURCES/USES</b>	<b>\$ (1,748,203)</b>	<b>\$ 1,397,638</b>	<b>\$ (350,565)</b>	<b>\$ (1,647,398)</b>	<b>\$ 1,346,833</b>	<b>\$ (300,565)</b>	<b>\$ (1,763,038)</b>	<b>\$ (1,457,428)</b>	<b>\$ (305,610)</b>
21 <b>NET INCREASE/DECREASE</b>	<b>\$ (74,738)</b>	<b>\$ (1,982)</b>	<b>\$ (76,721)</b>	<b>\$ (318,606)</b>	<b>\$ (7,351)</b>	<b>\$ (325,957)</b>	<b>\$ (153,815)</b>	<b>\$ (34,879)</b>	<b>\$ (188,696)</b>
22 <b>FUND BALANCE, RESERVES</b>	<b>\$ 1,353,622</b>	<b>\$ 1,982</b>	<b>\$ 1,355,604</b>	<b>\$ 1,327,187</b>	<b>\$ 203,980</b>	<b>\$ 1,551,167</b>	<b>\$ 975,073</b>	<b>\$ 201,806</b>	<b>\$ 1,176,879</b>
23 Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 <b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,353,622</b>	<b>\$ 1,982</b>	<b>\$ 1,355,604</b>	<b>\$ 1,327,187</b>	<b>\$ 203,980</b>	<b>\$ 1,551,167</b>	<b>\$ 975,073</b>	<b>\$ 201,806</b>	<b>\$ 1,176,879</b>
26 <b>Ending Fund Balance</b>	<b>\$ 1,278,884</b>	<b>\$ -</b>	<b>\$ 1,278,884</b>	<b>\$ 1,008,582</b>	<b>\$ 196,629</b>	<b>\$ 1,205,210</b>	<b>\$ 821,258</b>	<b>\$ 166,927</b>	<b>\$ 988,185</b>
27 <b>COMPONENTS OF FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 196,629</b>	<b>\$ 196,629</b>	<b>\$ -</b>	<b>\$ 166,927</b>	<b>\$ -</b>
28 Restricted	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 166,927	\$ 166,927
29 Revolving Cash	\$ 79,923	\$ -	\$ 79,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 STRS On-Behalf Reserve	\$ -	\$ -	\$ -	\$ 285,603	\$ -	\$ 285,603	\$ -	\$ 291,624	\$ 291,624
31 Reserve for Economic Uncertainty - 5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (79,923)
32 Fund 01 Unassigned Amount	\$ 1,198,961	\$ -	\$ 1,198,961	\$ 721,979	\$ -	\$ 721,979	\$ 529,634	\$ 529,634	\$ (669,328)
33 Fund 01 Unassigned Amount	\$ 173,000	\$ -	\$ 173,000	\$ 173,000	\$ -	\$ 173,000	\$ -	\$ -	\$ -
34 <b>TOTAL UNASSIGNED AMOUNT</b>	<b>\$ 1,371,961</b>	<b>\$ -</b>	<b>\$ 1,371,961</b>	<b>\$ 894,979</b>	<b>\$ -</b>	<b>\$ 894,979</b>	<b>\$ 702,634</b>	<b>\$ -</b>	<b>\$ 702,634</b>
35 <b>UNASSIGNED RESERVE PERCENT</b>	<b>24.37%</b>	<b>15.67%</b>	<b>15.67%</b>	<b>12.05%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Sausalito Marin City School District  
Compare 2nd Interim 2018/19 to Adopted 2018/19

Board Meeting: March 14, 2017

Line	2018/19			2019/19			2018/19		
	Adopted Budget			First Interim			Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUE</b>									
1 LCFF Sources (State Aide, EPA, & Property Taxes)	\$ 6,919,996	\$ -	\$ 6,919,996	\$ 7,102,604	\$ -	\$ 7,102,604	\$ 7,200,020	\$ -	\$ 7,200,020
2 Charter School In-Lieu to Willow Creek Academy	\$ (2,876,329)	\$ -	\$ (2,876,329)	\$ (2,977,000)	\$ -	\$ (2,977,000)	\$ (2,971,488)	\$ -	\$ (2,971,488)
3 Transfer Out to Deferred Maintenance	\$ -	\$ -	\$ -	\$ (50,000)	\$ -	\$ (50,000)	\$ (50,000)	\$ -	\$ (50,000)
4 Basic Aid Supplemental Funding	\$ 408,741	\$ -	\$ 408,741	\$ 408,741	\$ -	\$ 408,741	\$ 454,457	\$ -	\$ 454,457
5 Federal Revenues	\$ 2,158	\$ 331,522	\$ 333,680	\$ 1,860	\$ 341,169	\$ 343,029	\$ 345,990	\$ -	\$ 345,990
6 State Revenues - Other	\$ 30,287	\$ 127,104	\$ 157,391	\$ 27,256	\$ 154,031	\$ 181,287	\$ 154,070	\$ 190,966	\$ 190,966
7 Local Revenues	\$ 330,524	\$ 334,195	\$ 664,719	\$ 254,357	\$ 246,262	\$ 500,619	\$ 194,202	\$ 246,262	\$ 440,464
6a WCA Payment for Basic Aid Negative per MOU*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,069	\$ -	\$ 61,069
<b>TOTAL PROJECTED REVENUE</b>	<b>\$ 4,815,377</b>	<b>\$ 792,821</b>	<b>\$ 5,608,198</b>	<b>\$ 4,767,818</b>	<b>\$ 741,462</b>	<b>\$ 5,509,280</b>	<b>\$ 4,925,156</b>	<b>\$ 746,322</b>	<b>\$ 5,671,478</b>
<b>EXPENSES</b>									
8 Certificated Salaries	\$ 1,055,732	\$ 510,672	\$ 1,576,404	\$ 1,156,285	\$ 502,923	\$ 1,659,208	\$ 1,136,511	\$ 521,434	\$ 1,657,945
9 Classified Salaries	\$ 508,215	\$ 390,710	\$ 898,925	\$ 552,269	\$ 434,042	\$ 989,311	\$ 516,029	\$ 438,288	\$ 954,317
10 Employee Benefits	\$ 614,929	\$ 337,938	\$ 952,867	\$ 690,223	\$ 337,952	\$ 1,028,175	\$ 688,607	\$ 348,139	\$ 1,036,746
11 Books and Supplies	\$ 73,604	\$ 35,443	\$ 109,047	\$ 85,869	\$ 19,413	\$ 106,282	\$ 86,569	\$ 28,730	\$ 115,299
12 Services, Other Operating Expenses	\$ 818,935	\$ 527,849	\$ 1,346,784	\$ 817,831	\$ 379,916	\$ 1,197,747	\$ 867,554	\$ 403,860	\$ 1,271,414
13 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other Outgo	\$ 33,125	\$ 437,130	\$ 470,255	\$ 33,125	\$ 448,547	\$ 481,672	\$ -	\$ 498,046	\$ 498,046
14a Pass-through - WCA Portion of Excess Property Taxes	\$ (20,598)	\$ -	\$ -	\$ (21,298)	\$ 18,194	\$ (3,104)	\$ -	\$ -	\$ -
15 Direct Support/Indirect Costs	\$ 21,585	\$ -	\$ 21,585	\$ 21,585	\$ -	\$ 21,585	\$ (5,910)	\$ 5,910	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,115,527</b>	<b>\$ 2,260,340</b>	<b>\$ 5,375,867</b>	<b>\$ 3,339,889</b>	<b>\$ 2,140,987</b>	<b>\$ 5,480,876</b>	<b>\$ 3,289,359</b>	<b>\$ 2,244,407</b>	<b>\$ 5,523,766</b>
17 REVENUE LESS EXPENSES	\$ 1,699,850	\$ (1,467,519)	\$ 232,331	\$ 1,427,929	\$ (1,399,525)	\$ 28,404	\$ 1,635,797	\$ (1,498,085)	\$ 137,712
<b>OTHER FINANCING SOURCES</b>									
18 Contributions to Restricted Programs	\$ (1,467,519)	\$ 1,467,519	\$ -	\$ (1,399,525)	\$ 1,399,525	\$ -	\$ (1,498,086)	\$ 1,498,086	\$ -
19 Transfers Out to Other Funds	\$ (330,565)	\$ -	\$ (330,565)	\$ (300,565)	\$ -	\$ (300,565)	\$ (250,637)	\$ -	\$ (250,637)
<b>TOTAL OTHER SOURCES/USES</b>	<b>\$ (1,798,084)</b>	<b>\$ 1,467,519</b>	<b>\$ (330,565)</b>	<b>\$ (1,700,090)</b>	<b>\$ 1,399,525</b>	<b>\$ (300,565)</b>	<b>\$ (1,748,723)</b>	<b>\$ 1,498,086</b>	<b>\$ (250,637)</b>
21 NET INCREASE/DECREASE	\$ (98,234)	\$ -	\$ (98,234)	\$ (272,161)	\$ -	\$ (272,161)	\$ (112,926)	\$ 0	\$ (112,925)
<b>FUND BALANCE, RESERVES</b>									
22 Beginning Fund Balance	\$ 1,278,884	\$ -	\$ 1,278,884	\$ 1,008,581	\$ 156,629	\$ 1,205,210	\$ 821,257	\$ 166,926	\$ 988,183
23 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 <b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,278,884</b>	<b>\$ -</b>	<b>\$ 1,278,884</b>	<b>\$ 1,008,581</b>	<b>\$ 156,629</b>	<b>\$ 1,205,210</b>	<b>\$ 821,257</b>	<b>\$ 166,926</b>	<b>\$ 988,183</b>
25									
26 Ending Fund Balance	\$ 1,180,650	\$ -	\$ 1,180,650	\$ 736,420	\$ 156,629	\$ 933,049	\$ 708,331	\$ 166,927	\$ 875,257
27 <b>COMPONENTS OF FUND BALANCE</b>									
28 Restricted	\$ -	\$ -	\$ -	\$ -	\$ 196,629	\$ 196,629	\$ -	\$ 166,927	\$ 166,927
29 Revolving Cash	\$ 79,923	\$ -	\$ 79,923	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
30 STRS On-behalf Reserve	\$ -	\$ -	\$ -	\$ 289,072	\$ -	\$ 289,072	\$ -	\$ 289,220	\$ (79,923)
31 Reserve for Economic Uncertainty - 5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,220
32 Fund 01 Unassigned Amount	\$ 1,100,727	\$ -	\$ 1,100,727	\$ 46,348	\$ -	\$ 46,348	\$ 419,111	\$ -	\$ (681,616)
33 Fund 01 Unassigned Amount	\$ 173,000	\$ -	\$ 173,000	\$ 173,000	\$ -	\$ 173,000	\$ 173,000	\$ -	\$ -
34 UNASSIGNED RESERVE PERCENT	22.32%		\$ 1,273,727	\$ 1,273,727	\$ 619,348	\$ 619,348	\$ 592,111	\$ 592,111	10.24%
35									

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)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099		4,333,346.00	4,352,684.00	2,884,461.61	4,420,128.00	67,444.00	1.5%
2) Federal Revenue	8100-8299		2,158.00	1,860.00	0.00	0.00	(1,860.00)	-100.0%
3) Other State Revenue	8300-8599		36,510.00	53,010.00	33,584.29	61,840.00	8,830.00	16.7%
4) Other Local Revenue	8600-8799		326,589.00	324,357.00	86,235.51	460,621.00	136,264.00	42.0%
<b>5) TOTAL, REVENUES</b>			<b>4,698,603.00</b>	<b>4,731,911.00</b>	<b>3,004,281.41</b>	<b>4,942,589.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999		1,034,465.00	1,082,461.00	586,045.99	1,143,433.00	(60,972.00)	-5.6%
2) Classified Salaries	2000-2999		493,304.00	446,365.00	277,137.24	465,136.00	(18,771.00)	-4.2%
3) Employee Benefits	3000-3999		558,129.00	563,777.00	307,246.68	601,308.00	(37,531.00)	-6.7%
4) Books and Supplies	4000-4999		78,604.00	97,857.00	72,304.51	95,791.00	2,066.00	2.1%
5) Services and Other Operating Expenditures	5000-5999		858,935.00	1,199,331.00	614,616.09	1,316,256.00	(116,925.00)	-9.7%
6) Capital Outlay	6000-6999		0.00	6,129.00	6,129.00	6,129.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		54,710.00	54,710.00	0.00	248,013.00	(193,303.00)	-353.3%
8) Other Outgo - Transfers of Indirect Costs	7400-7499		(20,598.00)	(21,298.00)	0.00	(9,014.00)	(12,284.00)	57.7%
<b>9) TOTAL, EXPENDITURES</b>			<b>3,057,549.00</b>	<b>3,429,332.00</b>	<b>1,863,479.51</b>	<b>3,867,052.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			<b>1,641,054.00</b>	<b>1,302,579.00</b>	<b>1,140,801.90</b>	<b>1,075,537.00</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		350,565.00	300,565.00	0.00	304,828.84	(4,263.84)	-1.4%
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		(1,318,526.00)	(1,301,154.00)	0.00	(1,421,962.00)	(120,808.00)	9.3%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(1,669,091.00)</b>	<b>(1,601,719.00)</b>	<b>0.00</b>	<b>(1,726,790.84)</b>		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,037.00)	(299,140.00)	1,140,801.90	(651,253.84)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	1,381,658.83	1,659,576.59			1,659,576.59	0.00	0.0%
b) Audit Adjustments	9793	0.00	(33,250.00)			(33,250.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1,381,658.83	1,626,326.59			1,626,326.59		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1,381,658.83	1,626,326.59			1,626,326.59		
2) Ending Balance, June 30 (E + F1e)		1,353,621.83	1,327,186.59			975,072.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	1,000.00			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	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	79,923.00	0.00			0.00		
STRS On-Behalf Set Aside	0000	9780	79,923.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	294,393.00			322,963.00		
Unassigned/Unappropriated Amount	9790	1,273,698.83	1,031,793.59			652,109.75		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,224,534.00	1,186,826.00	813,921.21	1,231,912.00	45,086.00	3.8%
Education Protection Account State Aid - Current Year		8012	30,266.00	31,351.00	14,350.00	30,498.00	(853.00)	-2.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	29,650.00	29,787.00	4,525.46	29,787.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,679,652.00	5,739,112.00	3,187,947.68	5,739,112.00	0.00	0.0%
Unsecured Roll Taxes		8042	110,365.00	111,698.00	101,733.92	111,698.00	0.00	0.0%
Prior Years' Taxes		8043	3,947.00	3,947.00	3,877.34	3,947.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	874.00	0.00	874.00	0.00	0.0%
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%
<b>Subtotal, LCFF Sources</b>			<b>7,078,414.00</b>	<b>7,103,595.00</b>	<b>4,126,355.61</b>	<b>7,147,828.00</b>	<b>44,233.00</b>	<b>0.6%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	(16,750.00)	0.00	(16,750.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(2,745,068.00)	(2,734,161.00)	(1,241,894.00)	(2,710,950.00)	23,211.00	-0.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>4,333,346.00</b>	<b>4,352,684.00</b>	<b>2,884,461.61</b>	<b>4,420,128.00</b>	<b>67,444.00</b>	<b>1.5%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	1,860.00	1,860.00	0.00	0.00	(1,860.00)	-100.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	298.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,158.00</b>	<b>1,860.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,860.00)</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>								
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	13,510.00	30,010.00	28,063.00	33,008.00	2,998.00	10.0%
Lottery - Unrestricted and Instructional Materials		8560	21,000.00	21,000.00	3,193.80	18,797.00	(2,203.00)	-10.5%
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	2,000.00	2,000.00	2,327.49	10,035.00	8,035.00	401.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>36,510.00</b>	<b>53,010.00</b>	<b>33,584.29</b>	<b>61,840.00</b>	<b>8,830.00</b>	<b>16.7%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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		81,990.00	81,990.00	47,827.50	81,990.00	0.00	0.0%
Interest	8660		2,000.00	2,000.00	3,341.12	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		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		149,733.00	149,733.00	0.00	89,578.00	(60,155.00)	-40.2%
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		92,866.00	90,634.00	35,066.89	287,053.00	196,419.00	216.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>326,589.00</b>	<b>324,357.00</b>	<b>86,235.51</b>	<b>460,621.00</b>	<b>136,264.00</b>	<b>42.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,698,603.00</b>	<b>4,731,911.00</b>	<b>3,004,281.41</b>	<b>4,942,589.00</b>	<b>210,678.00</b>	<b>4.5%</b>

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		650,479.00	755,264.00	375,760.89	791,850.00	(36,586.00)	-4.8%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		332,486.00	327,197.00	186,285.10	327,583.00	(386.00)	-0.1%
Other Certificated Salaries	1900		51,500.00	0.00	24,000.00	24,000.00	(24,000.00)	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,034,465.00</b>	<b>1,082,461.00</b>	<b>586,045.99</b>	<b>1,143,433.00</b>	<b>(60,972.00)</b>	<b>-5.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		89,078.00	87,374.00	49,277.22	97,170.00	(9,796.00)	-11.2%
Classified Support Salaries	2200		74,445.00	100,778.00	45,849.33	101,865.00	(1,087.00)	-1.1%
Classified Supervisors' and Administrators' Salaries	2300		136,470.00	63,137.00	63,136.79	63,137.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		136,686.00	139,160.00	80,680.01	144,560.00	(5,400.00)	-3.9%
Other Classified Salaries	2900		56,625.00	55,916.00	38,193.89	58,404.00	(2,488.00)	-4.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>493,304.00</b>	<b>446,365.00</b>	<b>277,137.24</b>	<b>465,136.00</b>	<b>(18,771.00)</b>	<b>-4.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		119,358.00	136,174.00	59,994.36	143,612.00	(7,438.00)	-5.5%
PERS	3201-3202		76,938.00	80,916.00	37,290.04	78,885.00	2,031.00	2.5%
OASDI/Medicare/Alternative	3301-3302		55,030.00	53,845.00	33,844.34	61,285.00	(7,440.00)	-13.8%
Health and Welfare Benefits	3401-3402		222,195.00	205,740.00	107,189.02	229,202.00	(23,462.00)	-11.4%
Unemployment Insurance	3501-3502		0.00	743.00	433.53	959.00	(216.00)	-29.1%
Workers' Compensation	3601-3602		25,982.00	31,256.00	14,967.15	32,012.00	(756.00)	-2.4%
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		58,626.00	55,103.00	53,528.24	55,353.00	(250.00)	-0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>558,129.00</b>	<b>563,777.00</b>	<b>307,246.68</b>	<b>601,308.00</b>	<b>(37,531.00)</b>	<b>-6.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100		16,001.00	16,001.00	6,230.23	16,001.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		60,101.00	75,280.00	61,176.25	76,466.00	(1,186.00)	-1.6%
Noncapitalized Equipment	4400		2,502.00	6,576.00	4,898.03	3,324.00	3,252.00	49.5%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>78,604.00</b>	<b>97,857.00</b>	<b>72,304.51</b>	<b>95,791.00</b>	<b>2,066.00</b>	<b>2.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		31,250.00	17,250.00	7,783.57	24,936.00	(7,686.00)	-44.6%
Dues and Memberships	5300		13,380.00	13,380.00	8,284.58	8,795.00	4,585.00	34.3%
Insurance	5400-5450		46,560.00	46,560.00	46,560.00	35,363.00	11,197.00	24.0%
Operations and Housekeeping Services	5500		163,500.00	163,500.00	98,286.80	182,181.00	(18,681.00)	-11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		133,401.00	78,401.00	45,884.06	78,400.00	1.00	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		419,611.00	829,007.00	378,805.32	935,348.00	(106,341.00)	-12.8%
Communications	5900		51,233.00	51,233.00	29,011.76	51,233.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>858,935.00</b>	<b>1,199,331.00</b>	<b>614,616.09</b>	<b>1,316,256.00</b>	<b>(116,925.00)</b>	<b>-9.7%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	6,129.00	6,129.00	6,129.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	6,129.00	6,129.00	6,129.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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		28,125.00	28,125.00	0.00	0.00	28,125.00	100.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	5,000.00	5,000.00	0.00	248,013.00	(243,013.00)	-4860.3%
Debt Service								
Debt Service - Interest	7438		2,884.00	2,884.00	0.00	0.00	2,884.00	100.0%
Other Debt Service - Principal	7439		18,701.00	18,701.00	0.00	0.00	18,701.00	100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			54,710.00	54,710.00	0.00	248,013.00	(193,303.00)	-353.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs	7310		(20,598.00)	(21,298.00)	0.00	(9,014.00)	(12,284.00)	57.7%
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(20,598.00)	(21,298.00)	0.00	(9,014.00)	(12,284.00)	57.7%
<b>TOTAL, EXPENDITURES</b>			3,057,549.00	3,429,332.00	1,863,479.51	3,867,052.00	(437,720.00)	-12.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	47,820.00	47,820.00	0.00	52,083.84	(4,263.84)	-8.9%
Other Authorized Interfund Transfers Out		7619	302,745.00	252,745.00	0.00	252,745.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			350,565.00	300,565.00	0.00	304,828.84	(4,263.84)	-1.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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) <b>TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,318,526.00)	(1,301,154.00)	0.00	(1,421,962.00)	(120,808.00)	9.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			(1,318,526.00)	(1,301,154.00)	0.00	(1,421,962.00)	(120,808.00)	9.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,669,091.00)	(1,601,719.00)	0.00	(1,726,790.84)	(125,071.84)	7.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	352,346.00	341,169.00	36,530.00	345,990.00	4,821.00	1.4%
3) Other State Revenue		8300-8599	153,219.00	153,219.00	92,843.97	154,831.00	1,612.00	1.1%
4) Other Local Revenue		8600-8799	334,195.00	335,030.00	232,570.23	335,030.00	0.00	0.0%
5) TOTAL, REVENUES			839,760.00	829,418.00	361,944.20	835,851.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	492,772.00	493,394.00	272,779.45	515,034.00	(21,640.00)	-4.4%
2) Classified Salaries		2000-2999	379,250.00	438,508.00	241,139.41	442,660.00	(4,152.00)	-0.9%
3) Employee Benefits		3000-3999	303,738.00	297,923.00	153,890.07	304,867.00	(6,944.00)	-2.3%
4) Books and Supplies		4000-4999	33,443.00	31,242.54	21,723.76	40,231.54	(8,989.00)	-28.8%
5) Services and Other Operating Expenditures		5000-5999	491,355.00	438,466.00	136,684.70	477,523.00	(39,057.00)	-8.9%
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	437,130.00	437,130.00	103,670.00	498,046.00	(60,916.00)	-13.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,598.00	21,298.00	0.00	9,014.00	12,284.00	57.7%
9) TOTAL, EXPENDITURES			2,158,286.00	2,157,961.54	929,887.39	2,287,375.54		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(1,318,526.00)	(1,328,543.54)	(567,943.19)	(1,451,524.54)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	1,318,526.00	1,301,154.00	0.00	1,421,962.00	120,808.00	9.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,318,526.00	1,301,154.00	0.00	1,421,962.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(27,389.54)	(567,943.19)	(29,562.54)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	1,981.71	231,368.81			231,368.81	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)		1,981.71	231,368.81			231,368.81		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1,981.71	231,368.81			231,368.81		
2) Ending Balance, June 30 (E + F1e)		1,981.71	203,979.27			201,806.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00			0.00		
Stores	9712	0.00	0.00			0.00		
Prepaid Expenditures	9713	0.00	0.00			0.00		
All Others	9719	0.00	0.00			0.00		
b) Restricted	9740	1,981.71	203,979.31			201,806.31		
c) Committed								
Stabilization Arrangements	9750	0.00	0.00			0.00		
Other Commitments	9760	0.00	0.00			0.00		
d) Assigned								
Other Assignments	9780	0.00	0.00			0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00			0.00		
Unassigned/Unappropriated Amount	9790	0.00	(0.04)			(0.04)		

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)
<b>LCFF SOURCES</b>								
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		
<b>Subtotal, LCFF Sources</b>			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	120,442.00	120,442.00	0.00	120,442.00	0.00	0.0%
Special Education Discretionary Grants		8182	6,367.00	6,367.00	0.00	6,367.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	197,983.00	186,806.00	33,612.00	191,399.00	4,593.00	2.5%
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	22,521.00	22,521.00	2,828.00	22,063.00	(458.00)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	886.00	886.00	90.00	1,050.00	164.00	18.5%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	4,147.00	4,147.00	0.00	4,669.00	522.00	12.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>352,346.00</b>	<b>341,169.00</b>	<b>36,530.00</b>	<b>345,990.00</b>	<b>4,821.00</b>	<b>1.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	8550		0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi	8560		6,150.00	6,150.00	761.55	7,762.00	1,612.00	26.2%
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	124,234.00	124,234.00	80,752.42	124,234.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	22,835.00	22,835.00	11,330.00	22,835.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>153,219.00</b>	<b>153,219.00</b>	<b>92,843.97</b>	<b>154,831.00</b>	<b>1,612.00</b>	<b>1.1%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustments		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	90,376.00	91,211.00	94,768.00	91,211.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	243,819.00	243,819.00	137,802.23	243,819.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	All Other	8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			334,195.00	335,030.00	232,570.23	335,030.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			839,760.00	829,418.00	361,944.20	835,851.00	6,433.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100		219,400.00	219,400.00	123,104.29	244,480.00	(25,080.00)	-11.4%
Certificated Pupil Support Salaries	1200		200,429.00	200,429.00	113,697.29	208,446.00	(8,017.00)	-4.0%
Certificated Supervisors' and Administrators' Salaries	1300		72,943.00	73,565.00	35,977.87	62,108.00	11,457.00	15.6%
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>492,772.00</b>	<b>493,394.00</b>	<b>272,779.45</b>	<b>515,034.00</b>	<b>(21,640.00)</b>	<b>-4.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		232,006.00	273,264.00	147,001.44	283,777.00	(10,513.00)	-3.8%
Classified Support Salaries	2200		61,445.00	79,445.00	44,088.53	73,084.00	6,361.00	8.0%
Classified Supervisors' and Administrators' Salaries	2300		85,799.00	85,799.00	50,049.44	85,799.00	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>379,250.00</b>	<b>438,508.00</b>	<b>241,139.41</b>	<b>442,660.00</b>	<b>(4,152.00)</b>	<b>-0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		61,916.00	57,661.00	32,161.12	59,208.00	(1,547.00)	-2.7%
PERS	3201-3202		52,412.00	58,466.00	30,631.53	60,668.00	(2,202.00)	-3.8%
OASDI/Medicare/Alternative	3301-3302		35,931.00	39,339.00	22,410.43	39,605.00	(266.00)	-0.7%
Health and Welfare Benefits	3401-3402		135,276.00	121,669.00	58,103.31	123,531.00	(1,862.00)	-1.5%
Unemployment Insurance	3501-3502		0.00	393.00	257.56	450.00	(57.00)	-14.5%
Workers' Compensation	3601-3602		16,103.00	18,295.00	8,901.12	18,805.00	(510.00)	-2.8%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		2,100.00	2,100.00	1,425.00	2,600.00	(500.00)	-23.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>303,738.00</b>	<b>297,923.00</b>	<b>153,890.07</b>	<b>304,867.00</b>	<b>(6,944.00)</b>	<b>-2.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100		11,250.00	10,427.00	5,253.85	12,039.00	(1,612.00)	-15.5%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		22,193.00	20,815.54	16,469.91	28,192.54	(7,377.00)	-35.4%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>33,443.00</b>	<b>31,242.54</b>	<b>21,723.76</b>	<b>40,231.54</b>	<b>(8,989.00)</b>	<b>-28.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		1.00	1.00	0.00	1.00	0.00	0.0%
Travel and Conferences	5200		2,257.00	3,403.00	0.00	30,272.00	(26,869.00)	-789.6%
Dues and Memberships	5300		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		42,000.00	42,000.00	26,416.31	32,000.00	10,000.00	23.8%
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		447,097.00	393,062.00	110,268.39	415,250.00	(22,188.00)	-5.6%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>491,355.00</b>	<b>438,466.00</b>	<b>136,684.70</b>	<b>477,523.00</b>	<b>(39,057.00)</b>	<b>-8.9%</b>

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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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		261,581.00	261,581.00	13,985.00	322,497.00	(60,916.00)	-23.3%
Payments to JPAs	7143		116,149.00	116,149.00	89,685.00	116,149.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	59,400.00	59,400.00	0.00	59,400.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>437,130.00</b>	<b>437,130.00</b>	<b>103,670.00</b>	<b>498,046.00</b>	<b>(60,916.00)</b>	<b>-13.9%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs	7310		20,598.00	21,298.00	0.00	9,014.00	12,284.00	57.7%
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>20,598.00</b>	<b>21,298.00</b>	<b>0.00</b>	<b>9,014.00</b>	<b>12,284.00</b>	<b>57.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,158,286.00</b>	<b>2,157,961.54</b>	<b>929,887.39</b>	<b>2,287,375.54</b>	<b>(129,414.00)</b>	<b>-6.0%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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) <b>TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues	8980		1,318,526.00	1,301,154.00	0.00	1,421,962.00	120,808.00	9.3%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			1,318,526.00	1,301,154.00	0.00	1,421,962.00	120,808.00	9.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,318,526.00	1,301,154.00	0.00	1,421,962.00	(120,808.00)	9.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099		4,333,346.00	4,352,684.00	2,884,461.61	4,420,128.00	67,444.00	1.5%
2) Federal Revenue	8100-8299		354,504.00	343,029.00	36,530.00	345,990.00	2,961.00	0.9%
3) Other State Revenue	8300-8599		189,729.00	206,229.00	126,428.26	216,671.00	10,442.00	5.1%
4) Other Local Revenue	8600-8799		660,784.00	659,387.00	318,805.74	795,651.00	136,264.00	20.7%
5) TOTAL, REVENUES			5,538,363.00	5,561,329.00	3,366,225.61	5,778,440.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999		1,527,237.00	1,575,855.00	858,825.44	1,658,467.00	(82,612.00)	-5.2%
2) Classified Salaries	2000-2999		872,554.00	884,873.00	518,276.65	907,796.00	(22,923.00)	-2.6%
3) Employee Benefits	3000-3999		861,867.00	861,700.00	461,136.75	906,175.00	(44,475.00)	-5.2%
4) Books and Supplies	4000-4999		112,047.00	129,099.54	94,028.27	136,022.54	(6,923.00)	-5.4%
5) Services and Other Operating Expenditures	5000-5999		1,350,290.00	1,637,797.00	751,300.79	1,793,779.00	(155,982.00)	-9.5%
6) Capital Outlay	6000-6999		0.00	6,129.00	6,129.00	6,129.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299							
	7400-7499		491,840.00	491,840.00	103,670.00	746,059.00	(254,219.00)	-51.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,215,835.00	5,587,293.54	2,793,366.90	6,154,427.54		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			322,528.00	(25,964.54)	572,858.71	(375,987.54)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		350,565.00	300,565.00	0.00	304,828.84	(4,263.84)	-1.4%
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			(350,565.00)	(300,565.00)	0.00	(304,828.84)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,037.00)	(326,529.54)	572,858.71	(680,816.38)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	1,383,640.54	1,890,945.40			1,890,945.40	0.00	0.0%
b) Audit Adjustments	9793	0.00	(33,250.00)			(33,250.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1,383,640.54	1,857,695.40			1,857,695.40		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1,383,640.54	1,857,695.40			1,857,695.40		
2) Ending Balance, June 30 (E + F1e)		1,355,603.54	1,531,165.86			1,176,879.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	1,000.00			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	1,981.71	203,979.31			201,806.31		
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	79,923.00	0.00			0.00		
STRS On-Behalf Set Aside	0000	9780	79,923.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	294,393.00			322,963.00		
Unassigned/Unappropriated Amount	9790	1,273,698.83	1,031,793.55			652,109.71		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year	8011	1,224,534.00	1,186,826.00	813,921.21	1,231,912.00	45,086.00	3.8%	
Education Protection Account State Aid - Current Year	8012	30,266.00	31,351.00	14,350.00	30,498.00	(853.00)	-2.7%	
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0%	
Tax Relief Subventions								
Homeowners' Exemptions	8021	29,650.00	29,787.00	4,525.46	29,787.00	0.00	0.0%	
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0%	
County & District Taxes								
Secured Roll Taxes	8041	5,679,652.00	5,739,112.00	3,187,947.68	5,739,112.00	0.00	0.0%	
Unsecured Roll Taxes	8042	110,365.00	111,698.00	101,733.92	111,698.00	0.00	0.0%	
Prior Years' Taxes	8043	3,947.00	3,947.00	3,877.34	3,947.00	0.00	0.0%	
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	0.00	0.0%	
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0.0%	
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	874.00	0.00	874.00	0.00	0.0%	
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%	
<b>Subtotal, LCFF Sources</b>			<b>7,078,414.00</b>	<b>7,103,595.00</b>	<b>4,126,355.61</b>	<b>7,147,828.00</b>	<b>44,233.00</b>	<b>0.6%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	(16,750.00)	0.00	(16,750.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(2,745,068.00)	(2,734,161.00)	(1,241,894.00)	(2,710,950.00)	23,211.00	-0.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>4,333,346.00</b>	<b>4,352,684.00</b>	<b>2,884,461.61</b>	<b>4,420,128.00</b>	<b>67,444.00</b>	<b>1.5%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	1,860.00	1,860.00	0.00	0.00	(1,860.00)	-100.0%
Special Education Entitlement		8181	120,442.00	120,442.00	0.00	120,442.00	0.00	0.0%
Special Education Discretionary Grants		8182	6,367.00	6,367.00	0.00	6,367.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	197,983.00	186,806.00	33,612.00	191,399.00	4,593.00	2.5%
NCLB: Title I, Part D, Local Delinquent Program		8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	22,521.00	22,521.00	2,828.00	22,063.00	(458.00)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	886.00	886.00	90.00	1,050.00	164.00	18.5%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	4,147.00	4,147.00	0.00	4,669.00	522.00	12.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	298.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>354,504.00</b>	<b>343,029.00</b>	<b>36,530.00</b>	<b>345,990.00</b>	<b>2,961.00</b>	<b>0.9%</b>
<b>OTHER STATE REVENUE</b>								
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	13,510.00	30,010.00	28,063.00	33,008.00	2,998.00	10.0%
Lottery - Unrestricted and Instructional Materi:		8560	27,150.00	27,150.00	3,955.35	26,559.00	(591.00)	-2.2%
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	124,234.00	124,234.00	80,752.42	124,234.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,835.00	24,835.00	13,657.49	32,870.00	8,035.00	32.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>189,729.00</b>	<b>206,229.00</b>	<b>126,428.26</b>	<b>216,671.00</b>	<b>10,442.00</b>	<b>5.1%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
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								
Penalties and Interest from Delinquent Non-LCFF Taxes		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%
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	81,990.00	81,990.00	47,827.50	81,990.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	3,341.12	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	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	149,733.00	149,733.00	0.00	89,578.00	(60,155.00)	-40.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	183,242.00	181,845.00	129,834.89	378,264.00	196,419.00	108.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools		6500	8791	0.00	0.00	0.00	0.00	0.0%
From County Offices		6500	8792	243,819.00	243,819.00	137,802.23	243,819.00	0.0%
From JPAs		6500	8793	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	0.0%
From County Offices		6360	8792	0.00	0.00	0.00	0.00	0.0%
From JPAs		6360	8793	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	0.0%
From County Offices		All Other	8792	0.00	0.00	0.00	0.00	0.0%
From JPAs		All Other	8793	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			660,784.00	659,387.00	318,805.74	795,651.00	136,264.00	20.7%
<b>TOTAL, REVENUES</b>			5,538,363.00	5,561,329.00	3,366,225.61	5,778,440.00	217,111.00	3.9%

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	869,879.00	974,664.00	498,865.18	1,036,330.00	(61,666.00)	-6.3%
Certificated Pupil Support Salaries		1200	200,429.00	200,429.00	113,697.29	208,446.00	(8,017.00)	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	405,429.00	400,762.00	222,262.97	389,691.00	11,071.00	2.8%
Other Certificated Salaries		1900	51,500.00	0.00	24,000.00	24,000.00	(24,000.00)	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,527,237.00</b>	<b>1,575,855.00</b>	<b>858,825.44</b>	<b>1,658,467.00</b>	<b>(82,612.00)</b>	<b>-5.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	321,084.00	360,638.00	196,278.66	380,947.00	(20,309.00)	-5.6%
Classified Support Salaries		2200	135,890.00	180,223.00	89,937.86	174,949.00	5,274.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	222,269.00	148,936.00	113,186.23	148,936.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	136,686.00	139,160.00	80,680.01	144,560.00	(5,400.00)	-3.9%
Other Classified Salaries		2900	56,625.00	55,916.00	38,193.89	58,404.00	(2,488.00)	-4.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>872,554.00</b>	<b>884,873.00</b>	<b>518,276.65</b>	<b>907,796.00</b>	<b>(22,923.00)</b>	<b>-2.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	181,274.00	193,835.00	92,155.48	202,820.00	(8,985.00)	-4.6%
PERS		3201-3202	129,350.00	139,382.00	67,921.57	139,553.00	(171.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	90,961.00	93,184.00	56,254.77	100,890.00	(7,706.00)	-8.3%
Health and Welfare Benefits		3401-3402	357,471.00	327,409.00	165,292.33	352,733.00	(25,324.00)	-7.7%
Unemployment Insurance		3501-3502	0.00	1,136.00	691.09	1,409.00	(273.00)	-24.0%
Workers' Compensation		3601-3602	42,085.00	49,551.00	23,868.27	50,817.00	(1,266.00)	-2.6%
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	60,726.00	57,203.00	54,953.24	57,953.00	(750.00)	-1.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>861,867.00</b>	<b>861,700.00</b>	<b>461,136.75</b>	<b>906,175.00</b>	<b>(44,475.00)</b>	<b>-5.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	27,251.00	26,428.00	11,484.08	28,040.00	(1,612.00)	-6.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	82,294.00	96,095.54	77,646.16	104,658.54	(8,563.00)	-8.9%
Noncapitalized Equipment		4400	2,502.00	6,576.00	4,898.03	3,324.00	3,252.00	49.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>112,047.00</b>	<b>129,099.54</b>	<b>94,028.27</b>	<b>136,022.54</b>	<b>(6,923.00)</b>	<b>-5.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1.00	1.00	0.00	1.00	0.00	0.0%
Travel and Conferences		5200	33,507.00	20,653.00	7,783.57	55,208.00	(34,555.00)	-167.3%
Dues and Memberships		5300	13,380.00	13,380.00	8,284.58	8,795.00	4,585.00	34.3%
Insurance		5400-5450	46,560.00	46,560.00	46,560.00	35,363.00	11,197.00	24.0%
Operations and Housekeeping Services		5500	163,500.00	163,500.00	98,286.80	182,181.00	(18,681.00)	-11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	175,401.00	120,401.00	72,300.37	110,400.00	10,001.00	8.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	866,708.00	1,222,069.00	489,073.71	1,350,598.00	(128,529.00)	-10.5%
Communications		5900	51,233.00	51,233.00	29,011.76	51,233.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,350,290.00</b>	<b>1,637,797.00</b>	<b>751,300.79</b>	<b>1,793,779.00</b>	<b>(155,982.00)</b>	<b>-9.5%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	6,129.00	6,129.00	6,129.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	6,129.00	6,129.00	6,129.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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		289,706.00	289,706.00	13,985.00	322,497.00	(32,791.00)	-11.3%
Payments to JPAs	7143		116,149.00	116,149.00	89,685.00	116,149.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	64,400.00	64,400.00	0.00	307,413.00	(243,013.00)	-377.3%
Debt Service								
Debt Service - Interest	7438		2,884.00	2,884.00	0.00	0.00	2,884.00	100.0%
Other Debt Service - Principal	7439		18,701.00	18,701.00	0.00	0.00	18,701.00	100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			491,840.00	491,840.00	103,670.00	746,059.00	(254,219.00)	-51.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs	7310		0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			5,215,835.00	5,587,293.54	2,793,366.90	6,154,427.54	(567,134.00)	-10.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	47,820.00	47,820.00	0.00	52,083.84	(4,263.84)	-8.9%
Other Authorized Interfund Transfers Out		7619	302,745.00	252,745.00	0.00	252,745.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,565.00	300,565.00	0.00	304,828.84	(4,263.84)	-1.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lessee-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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			(350,565.00)	(300,565.00)	0.00	(304,828.84)	4,263.84	1.4%

Resource	Description	2016-17 Projected Year Totals
6230	California Clean Energy Jobs Act	166,926.00
6264	Educator Effectiveness	24,931.00
9010	Other Restricted Local	9,949.31
Total, Restricted Balance		<u>201,806.31</u>

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

21 65474 0000000  
Form 13I

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)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		84,914.00	84,914.00	0.00	84,914.00	0.00	0.0%
3) Other State Revenue	8300-8599		6,000.00	6,000.00	450.80	6,000.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	519.95	631.00	631.00	New
<b>5) TOTAL REVENUES</b>			<b>90,914.00</b>	<b>90,914.00</b>	<b>970.75</b>	<b>91,545.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		37,906.00	37,906.00	20,397.84	38,675.00	(769.00)	-2.0%
3) Employee Benefits	3000-3999		8,819.00	8,819.00	4,756.18	9,140.00	(321.00)	-3.6%
4) Books and Supplies	4000-4999		67,009.00	67,009.00	32,447.19	65,987.00	1,022.00	1.5%
5) Services and Other Operating Expenditures	5000-5999		25,000.00	25,000.00	15,178.17	31,955.00	(6,955.00)	-27.8%
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%
<b>9) TOTAL EXPENDITURES</b>			<b>138,734.00</b>	<b>138,734.00</b>	<b>72,779.38</b>	<b>145,757.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(47,820.00)	(47,820.00)	(71,808.63)	(54,212.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929		47,820.00	47,820.00	0.00	52,083.84	4,263.84	8.9%
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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>47,820.00</b>	<b>47,820.00</b>	<b>0.00</b>	<b>52,083.84</b>		

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	(71,808.63)	(2,128.16)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		779.00	2,128.16		2,128.16	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)			779.00	2,128.16		2,128.16		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			779.00	2,128.16		2,128.16		
2) Ending Balance, June 30 (E + F1e)			779.00	2,128.16		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) Restricted	9740		779.00	2,128.16		0.00		
c) Committed			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			0.00	0.00		0.00		
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated			0.00	0.00		0.00		
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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs	8220		84,914.00	84,914.00	0.00	84,914.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			84,914.00	84,914.00	0.00	84,914.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs	8520		6,000.00	6,000.00	450.80	6,000.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			6,000.00	6,000.00	450.80	6,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	540.00	631.00	631.00	New
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		0.00	0.00	(20.05)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	519.95	631.00	631.00	New
<b>TOTAL, REVENUES</b>			90,914.00	90,914.00	970.75	91,545.00		

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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	37,906.00	37,906.00	20,397.84	38,675.00	(769.00)	-2.0%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			37,906.00	37,906.00	20,397.84	38,675.00	(769.00)	-2.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,264.00	5,264.00	2,832.87	5,372.00	(108.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	2,900.00	2,900.00	1,560.45	2,959.00	(59.00)	-2.0%
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	10.19	20.00	(20.00)	New
Workers' Compensation		3601-3602	655.00	655.00	352.67	789.00	(134.00)	-20.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			8,819.00	8,819.00	4,756.18	9,140.00	(321.00)	-3.6%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,500.00	4,500.00	3,788.88	3,478.00	1,022.00	22.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	62,509.00	62,509.00	28,658.31	62,509.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			67,009.00	67,009.00	32,447.19	65,987.00	1,022.00	1.5%

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	555.00	(555.00)	New
Dues and Memberships	5300		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		25,000.00	25,000.00	15,178.17	31,400.00	(6,400.00)	-25.6%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>15,178.17</b>	<b>31,955.00</b>	<b>(6,955.00)</b>	<b>-27.8%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>138,734.00</b>	<b>138,734.00</b>	<b>72,779.38</b>	<b>145,757.00</b>		

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		47,820.00	47,820.00	0.00	52,083.84	4,263.84	8.9%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			47,820.00	47,820.00	0.00	52,083.84	4,263.84	8.9%
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)			47,820.00	47,820.00	0.00	52,083.84		

<u>Resource</u>	<u>Description</u>	<u>2016/17</u>	<u>Projected Year Totals</u>
Total, Restricted Balance			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)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099		0.00	16,750.00	0.00	16,750.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,570.00	1,500.00	724.22	1,500.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>1,570.00</b>	<b>18,250.00</b>	<b>724.22</b>	<b>18,250.00</b>		
<b>B. EXPENDITURES</b>								
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		1,570.00	1,570.00	0.00	1,570.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		30,000.00	25,295.50	6,101.95	25,295.50	0.00	0.0%
6) Capital Outlay	6000-6999		20,000.00	87,930.00	0.00	87,930.00	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%
<b>9) TOTAL EXPENDITURES</b>			<b>51,570.00</b>	<b>114,795.50</b>	<b>6,101.95</b>	<b>114,795.50</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(50,000.00)	(96,545.50)	(5,377.73)	(96,545.50)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929		50,000.00	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								
4) TOTAL OTHER FINANCING SOURCES/USES	8980-8999		50,000.00	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(96,545.50)	(5,377.73)	(96,545.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		0.00	63,295.75		63,295.75	0.00	0.0%
b) Audit Adjustments	9793		0.00	33,250.00		33,250.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	96,545.75		96,545.75		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	96,545.75		96,545.75		
2) Ending Balance, June 30 (E + F1e)			0.00	0.25		0.25		
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		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.25		0.25		
e) Unassigned/Unappropriated			0.00	0.00		0.00		
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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	16,750.00	0.00	16,750.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	16,750.00	0.00	16,750.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	1,570.00	1,500.00	724.22	1,500.00	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		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,570.00	1,500.00	724.22	1,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,570.00	18,250.00	724.22	18,250.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,570.00	1,570.00	0.00	1,570.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,570.00	1,570.00	0.00	1,570.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	25,295.50	6,101.95	25,295.50	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	25,295.50	6,101.95	25,295.50	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	87,930.00	0.00	87,930.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	87,930.00	0.00	87,930.00	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%
TOTAL, EXPENDITURES			51,570.00	114,795.50	6,101.95	114,795.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
Other Authorized Interfund Transfers In	8919		50,000.00	0.00	0.00	0.00	0.00	0.0%	
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			50,000.00	0.00	0.00	0.00	0.00	0.0%	
<b>INTERFUND TRANSFERS OUT</b>									
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%	
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%	
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
Other Sources	8965		0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.00	0.00	0.00	0.00	0.0%	
Long-Term Debt Proceeds	8972		0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds from Capital Leases			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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%	
<b>USES</b>									
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) <b>TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%	
<b>CONTRIBUTIONS</b>									
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) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			50,000.00	0.00	0.00	0.00			

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

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

21 65474 0000000  
Form 171

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)
<b>A. REVENUES</b>								
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	454.73	0.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>454.73</b>	<b>0.00</b>		
<b>B. EXPENDITURES</b>								
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%
<b>9) TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>0.00</b>	<b>0.00</b>	<b>454.73</b>	<b>0.00</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	454.73	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		172,819.89	173,190.38			173,190.38	0.00 0.0%
b) Audit Adjustments	9793		0.00	0.00			0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,819.89	173,190.38			173,190.38	
d) Other Restatements	9795		0.00	0.00			0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,819.89	173,190.38			173,190.38	
2) Ending Balance, June 30 (E + F1e)			172,819.89	173,190.38			173,190.38	
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		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	9780		172,819.89	173,190.38			173,190.38	
Other Assignments								
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)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	454.73	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	454.73	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	454.73	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2016/17 Projected Year Totals</b>
Total, Restricted Balance		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)
<b>A. REVENUES</b>								
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	0.65	0.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			0.00	0.00	0.65	0.00		
<b>B. EXPENDITURES</b>								
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%
<b>9) TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.65	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			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	0.65	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		119.45	247.08		247.08	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)			119.45	247.08		247.08		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119.45	247.08		247.08		
2) Ending Balance, June 30 (E + F1e)			119.45	247.08		247.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Expenditures	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Legally Restricted Balance	9740		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		119.45	247.08		247.08		
e) Unassigned/Unappropriated			0.00	0.00		0.00		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other	8575							
Homeowners' Exemptions			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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes	8615							
Other Restricted Levies Secured Roll			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%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.65	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		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8799		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.65	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.65	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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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) <b>TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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		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)
<b>A. REVENUES</b>								
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		356,742.00	356,742.00	0.00	0.00	(356,742.00)	-100.0%
4) Other Local Revenue	8600-8799		133.00	133.00	939.87	2,000.00	1,867.00	1403.8%
<b>5) TOTAL REVENUES</b>			<b>356,875.00</b>	<b>356,875.00</b>	<b>939.87</b>	<b>2,000.00</b>		
<b>B. EXPENDITURES</b>								
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		356,875.00	356,875.00	0.00	0.00	356,875.00	100.0%
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%
<b>9) TOTAL EXPENDITURES</b>			<b>356,875.00</b>	<b>356,875.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	939.87	2,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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	939.87	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		724.81	357,965.36		357,965.36	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)			724.81	357,965.36		357,965.36		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			724.81	357,965.36		357,965.36		
2) Ending Balance, June 30 (E + F1e)			724.81	357,965.36		359,685.36		
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		591.33	357,438.39		357,438.39		
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		133.48	526.97		2,526.97		
e) Unassigned/Unappropriated			0.00	0.00		0.00		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	356,742.00	356,742.00	0.00	0.00	(356,742.00)	-100.0%
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>356,742.00</b>	<b>356,742.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(356,742.00)</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	133.00	133.00	939.87	2,000.00	1,867.00	1403.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>133.00</b>	<b>133.00</b>	<b>939.87</b>	<b>2,000.00</b>	<b>1,867.00</b>	<b>1403.8%</b>
<b>TOTAL, REVENUES</b>			<b>356,875.00</b>	<b>356,875.00</b>	<b>939.87</b>	<b>2,000.00</b>		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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		356,875.00	356,875.00	0.00	0.00	356,875.00	100.0%
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			356,875.00	356,875.00	0.00	0.00	356,875.00	100.0%
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			356,875.00	356,875.00	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
7710	State School Facilities Projects	357,438.39
Total, Restricted Balance		<u>357,438.39</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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		29.00	1,273,828.00	1,274,097.60	1,273,828.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>29.00</b>	<b>1,273,828.00</b>	<b>1,274,097.60</b>	<b>1,273,828.00</b>		
<b>B. EXPENDITURES</b>								
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		29.00	29.00	0.00	0.00	29.00	100.0%
6) Capital Outlay	6000-6999		0.00	0.00	108,421.34	148,000.00	(148,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		252,745.00	252,745.00	55,766.46	252,745.00	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%
<b>9) TOTAL, EXPENDITURES</b>			<b>252,774.00</b>	<b>252,774.00</b>	<b>164,187.80</b>	<b>400,745.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(252,745.00)</b>	<b>1,021,054.00</b>	<b>1,109,909.80</b>	<b>873,083.00</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929		252,745.00	252,745.00	0.00	252,745.00	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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>252,745.00</b>	<b>252,745.00</b>	<b>0.00</b>	<b>252,745.00</b>		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	1,273,799.00	1,109,909.80	1,125,828.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		29.00	271,212.55		271,212.55	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)			29.00	271,212.55		271,212.55		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29.00	271,212.55		271,212.55		
2) Ending Balance, June 30 (E + F1e)			29.00	1,545,011.55		1,397,040.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Expenditures	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Legally Restricted Balance	9740		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		29.00	1,545,011.55		1,397,040.55		
e) Unassigned/Unappropriated			0.00	0.00		0.00		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	29.00	29.00	298.57	29.00	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	1,273,799.00	1,273,799.03	1,273,799.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>29.00</b>	<b>1,273,828.00</b>	<b>1,274,097.60</b>	<b>1,273,828.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>29.00</b>	<b>1,273,828.00</b>	<b>1,274,097.60</b>	<b>1,273,828.00</b>		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	29.00	29.00	0.00	0.00	29.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			29.00	29.00	0.00	0.00	29.00	100.0%

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)
<b>CAPITAL OUTLAY</b>								
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	108,421.34	148,000.00	(148,000.00)	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	108,421.34	148,000.00	(148,000.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	101,978.00	101,978.00	55,766.46	101,978.00	0.00	0.0%
Other Debt Service - Principal		7439	150,767.00	150,767.00	0.00	150,767.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			252,745.00	252,745.00	55,766.46	252,745.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			252,774.00	252,774.00	164,187.80	400,745.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	252,745.00	252,745.00	0.00	252,745.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			252,745.00	252,745.00	0.00	252,745.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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								
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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) <b>TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			252,745.00	252,745.00	0.00	252,745.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
Total, Restricted Balance		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)
<b>A. REVENUES</b>								
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%
<b>5) TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
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%
<b>9) TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			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	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		21.56	21.56		21.56	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21.56	21.56		21.56		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21.56	21.56		21.56		
2) Ending Balance, June 30 (E + F1e)			21.56	21.56		21.56		
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		21.56	21.56		21.56		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

2016-17 Second Interim  
Capital Project Fund for Blended Component Units  
Revenues, Expenditures, and Changes in Fund Balance

21 65474 0000000  
Form 491

Sausalito Marin City Elementary  
Marin County

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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund								
Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			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: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds	8951		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid	8961		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	

<b>Resource</b>	<b>Description</b>	<b>2016/17 Projected Year Totals</b>
9010	Other Restricted Local	21.56
Total, Restricted Balance		<u>21.56</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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%
<b>5) TOTAL REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>B. EXPENDITURES</b>								
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%
<b>9) TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		671,041.29	485,464.63			485,464.63	0.00
b) Audit Adjustments	9793		0.00	0.00			0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			671,041.29	485,464.63			485,464.63	
d) Other Restatements	9795		0.00	0.00			0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			671,041.29	485,464.63			485,464.63	
2) Ending Balance, June 30 (E + F1e)			671,041.29	485,464.63			485,464.63	
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00			0.00	
Stores	9712		0.00	0.00			0.00	
Prepaid Expenditures	9713		0.00	0.00			0.00	
All Others	9719		0.00	0.00			0.00	
b) Legally Restricted Balance	9740		0.00	0.00			0.00	
c) Committed								
Stabilization Arrangements	9750		0.00	0.00			0.00	
Other Commitments	9760		0.00	0.00			0.00	
d) Assigned								
Other Assignments	9780		671,041.29	485,464.63			485,464.63	
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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) <b>TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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) <b>TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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) <b>TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
Total, Restricted Balance		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)
<b>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		31.92	24.76		24.76	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31.92	24.76		24.76		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31.92	24.76		24.76		
2) Ending Balance, June 30 (E + F1e)			31.92	24.76		24.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Expenditures	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Legally Restricted Balance	9740		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		31.92	24.76		24.76		
e) Unassigned/Unappropriated			0.00	0.00		0.00		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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%
Non-Ad Valorem Taxes								
Other		8622	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources		8965	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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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) <b>TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17</u>	<u>Projected Year Totals</u>
Total, Restricted Balance			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)
<b>A. REVENUES</b>								
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%
<b>5) TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
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%
<b>9) TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		794,882.15	863,635.90		863,635.90	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)			794,882.15	863,635.90		863,635.90		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,882.15	863,635.90		863,635.90		
2) Ending Balance, June 30 (E + F1e)			794,882.15	863,635.90		863,635.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Expenditures	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Legally Restricted Balance	9740		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		794,882.15	863,635.90		863,635.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		

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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.00	0.00		
<b>(a - b - c - d + e)</b>								

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
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)	142.38	142.38	149.69	149.69	7.31	5%
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)	142.38	142.38	149.69	149.69	7.31	5%
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	2.72	2.72	1.18	1.18	(1.54)	-57%
c. Special Education-NPS/LCI	0.00	0.00	1.62	1.62	1.62	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.72	2.72	2.80	2.80	0.08	3%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	145.10	145.10	152.49	152.49	7.39	5%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	0.00	376.20	372.35	372.65	(3.55)	-1%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	376.20	372.35	372.65	(3.55)	-1%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.</b>						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	376.20	372.35	372.65	(3.55)	-1%

		Beginning Balances (Bal. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)		January								
A. BEGINNING CASH		2,056,445.00	1,744,307.00	1,450,042.00	1,106,106.00	638,111.00	156,486.00	2,959,402.00	2,375,765.00	
B. RECEIPTS			184,841.00	192,016.00	185,461.00	0.00	7,175.00			
LCFF/Revenue Limit Sources					105,611.00	0.00	3,169,611.00	22,862.00	103,184.00	
Principal Apportionment					(298,055.00)	(198,703.00)	(198,703.00)		55,780.00	
Property Taxes									(198,703.00)	(198,703.00)
Miscellaneous Funds					32,654.00				2,422.00	
Federal Revenue					92,082.00	2,292.00			57,982.00	
Other State Revenue									12,449.00	
Other Local Revenue									14,409.00	
Interfund Transfers In									85,771.00	
All Other Financing Sources										
TOTAL RECEIPTS		184,841.00	70,113.00	114,292.00	106,259.00	(182,839.00)	3,142,730.00	(145,120.00)		118,423.00
C. DISBURSEMENTS										
Certificated Salaries		23,064.00	56,754.00	168,327.00	147,892.00	148,640.00	147,360.00	166,739.00	155,928.00	
Classified Salaries		39,270.00	63,492.00	113,358.00	69,261.00	75,674.00	72,537.00	84,665.00	75,903.00	
Employee Benefits			68,470.00	30,184.00	69,727.00	67,736.00	70,190.00	77,836.00	88,007.00	
Books and Supplies			6,460.00	31,001.00	15,540.00	7,687.00	2,715.00	10,559.00	7,394.00	
Services			72,214.00	56,999.00	113,647.00	238,381.00	60,368.00	116,437.00	93,345.00	203,495.00
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS		209,478.00	265,054.00	505,376.00	573,566.00	360,105.00	409,239.00	469,549.00	530,727.00	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL Liabilities and Deferred Inflows		0.00	10,448.00	3,839.00	156,466.00		26,579.00	96,538.00		0.00
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL Nonoperating		0.00	297,949.00	103,163.00	108,318.00	688.00	(34,740.00)	(12,887.00)	8,968.00	0.00
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS		0.00	(287,501.00)	(99,324.00)	48,148.00	(688.00)	61,319.00	109,425.00	(8,968.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)										
G. ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
<b>ACTUALS THROUGH THE MONTH OF (Enter Month Name)</b>									
A. BEGINNING CASH	January	1,963,461.00	1,186,420.00	2,548,021.00	1,996,146.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	103,184.00	103,184.00	95,340.00				1,262,410.00	1,262,410.00
Property Taxes	8020-8079	2,347,467.00	65,307.00	63,307.00				5,885,418.00	5,885,418.00
Miscellaneous Funds	8080-8099	(431,887.00)	(215,944.00)	(231,594.00)				(2,727,700.00)	(2,727,700.00)
Federal Revenue	8100-8299	57,892.00		57,892.00				345,980.00	345,980.00
Other State Revenue	8300-8599	14,409.00	14,409.00	12,608.00	20,000.00			216,671.00	216,671.00
Other Local Revenue	8560-8789	85,771.00	85,771.00	85,771.00	50,000.00			795,651.00	795,651.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>(114,851.00)</b>	<b>2,392,779.00</b>	<b>110,312.00</b>	<b>82,224.00</b>	<b>(100,724.00)</b>	<b>0.00</b>	<b>5,778,440.00</b>	<b>5,778,440.00</b>
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	155,928.00	155,928.00	155,928.00	20,000.00			1,658,467.00	1,658,467.00
Classified Salaries	2000-2999	75,903.00	75,903.00	75,903.00	75,907.00	10,000.00		907,796.00	907,796.00
Employee Benefits	3000-3999	88,007.00	88,007.00	88,007.00	88,011.00	5,000.00		906,175.00	906,175.00
Books and Supplies	4000-4999	7,398.00	7,398.00	7,398.00	7,406.00	5,000.00		136,022.00	136,022.54
Services	5000-5999	203,495.00	203,495.00	203,495.00	203,498.00	25,000.00		1,793,779.00	1,793,779.00
Capital Outlay	6000-6599							6,129.00	6,129.00
Other Outgo	7000-7499	131,459.00	248,018.00	131,456.00				746,059.00	746,059.00
Interfund Transfers Out	7800-7829		252,429.00		52,400.00			304,829.00	304,828.84
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>662,190.00</b>	<b>1,031,178.00</b>	<b>662,187.00</b>	<b>714,607.00</b>	<b>65,000.00</b>	<b>0.00</b>	<b>6,459,256.00</b>	<b>6,459,256.38</b>
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							293,870.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>293,870.00</b>	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							471,459.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>471,459.00</b>	
Nonoperating									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(177,569.00)</b>	
E. NET INCREASE/DECREASE (B - C + D)		<b>(777,041.00)</b>	<b>1,361,601.00</b>	<b>(551,875.00)</b>	<b>(632,383.00)</b>	<b>0.00</b>	<b>(165,724.00)</b>	<b>(680,816.38)</b>	
F. ENDING CASH (A + E)		<b>1,186,420.00</b>	<b>2,548,021.00</b>	<b>1,996,146.00</b>	<b>1,363,753.00</b>				
G. ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS									<b>1,198,039.00</b>

Sausalito Marin City Elementary  
Marin CountySecond Interim  
2016-17 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)21 65474 0000000  
Form CASH

	Object	BEGINNING BALANCES REF. ONLY	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> <b>(Enter Month Name):</b>										
A. BEGINNING CASH	January		1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Nonoperating										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)										
G. ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
<b>ACTUALS THROUGH THE MONTH OF (Enter Month Name)</b>									
A. BEGINNING CASH	January	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								0.00
Property Taxes	8020-8079								0.00
Miscellaneous Funds	8080-8099								0.00
Federal Revenue	8100-8299								0.00
Other State Revenue	8300-8599								0.00
Other Local Revenue	8600-8799								0.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8930-8979								0.00
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								0.00
Classified Salaries	2000-2999								0.00
Employee Benefits	3000-3999								0.00
Books and Supplies	4000-4999								0.00
Services	5000-5999								0.00
Capital Outlay	6000-6599								0.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7659								0.00
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								0.00
Accounts Receivable	9200-9299								0.00
Due From Other Funds	9310								0.00
Stores	9320								0.00
Prepaid Expenditures	9330								0.00
Other Current Assets	9340								0.00
Deferred Outflows of Resources	9490								0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								0.00
Due To Other Funds	9610								0.00
Current Loans	9640								0.00
Unearned Revenues	9650								0.00
Deferred Inflows of Resources	9690								0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B. - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00				1,363,763.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

### **Part I - General Administrative Share of Plant Services Costs**

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

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

- |   |                   |
|---|-------------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)<br>(Functions 7200-7700, goals 0000 and 9000)  | <u>132,518.00</u> |
| 2. Contracted general administrative positions not paid through payroll   |                   |
| a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. |                   |
| b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.       |                   |



#### **B. Salaries and Benefits - All Other Activities**

- |  |                     |
|--|---------------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)<br>(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | <u>3,339,920.00</u> |
|--|---------------------|

#### **C. Percentage of Plant Services Costs Attributable to General Administration**

- |   |              |
|---|--------------|
| (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) | <u>3.97%</u> |
|---|--------------|

### **Part II - Adjustments for Employment Separation Costs**

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

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

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

#### **A. Normal Separation Costs (optional)**

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

#### **B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	269,537.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	29,800.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	23,256.58
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	322,593.58
9. Carry-Forward Adjustment (Part IV, Line F)	(55,148.87)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	267,444.71

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,691,254.54
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	677,725.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	319,554.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,500.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	797,160.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	18,100.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	562,551.42
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	145,757.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,223,601.96

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

6.18%

**D. Preliminary Proposed Indirect Cost Rate**

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

5.12%

#### **Part IV - Carry-forward Adjustment**

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	322,593.58
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(7,911.43)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.08%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.08%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.03%) times Part III, Line B18); zero if positive	(55,148.87)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(55,148.87)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.12%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-27,574.44) is applied to the current year calculation and the remainder (\$-27,574.43) is deferred to one or more future years:	5.65%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-18,382.96) is applied to the current year calculation and the remainder (\$-36,765.91) is deferred to one or more future years:	5.82%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(55,148.87)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,420,128.00	-0.14%	4,413,896.00	4.96%	4,632,989.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	61,840.00	-40.34%	36,896.00	0.00%	36,896.00
4. Other Local Revenues	8600-8799	460,621.00	-22.01%	359,246.00	-28.94%	255,271.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,421,962.00)	2.49%	(1,457,428.00)	2.79%	(1,498,086.00)
6. Total (Sum lines A1 thru A5c)		3,520,627.00	-4.77%	3,352,610.00	2.22%	3,427,070.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,143,433.00		1,114,297.00
b. Step & Column Adjustment				22,869.00		22,214.00
c. Cost-of-Living Adjustment				(52,005.00)		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,143,433.00	-2.55%	1,114,297.00	1.99%	1,136,511.00
2. Classified Salaries						
a. Base Salaries				465,136.00		508,947.00
b. Step & Column Adjustment				6,977.00		7,082.00
c. Cost-of-Living Adjustment				36,834.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	465,136.00	9.42%	508,947.00	1.39%	516,029.00
3. Employee Benefits	3000-3999	601,308.00	6.04%	637,642.00	7.99%	688,607.00
4. Books and Supplies	4000-4999	95,791.00	-9.93%	86,275.00	0.34%	86,569.00
5. Services and Other Operating Expenditures	5000-5999	1,316,256.00	-34.46%	862,670.00	0.57%	867,554.00
6. Capital Outlay	6000-6999	6,129.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	248,013.00	-100.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,014.00)	0.00%	(9,014.00)	-34.44%	(5,910.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	304,828.84	0.26%	305,610.00	-17.99%	250,637.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,171,880.84	-15.95%	3,506,427.00	0.96%	3,539,997.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(651,253.84)		(153,817.00)		(112,927.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,626,326.59		975,072.75		821,255.75
2. Ending Fund Balance (Sum lines C and D1)		975,072.75		821,255.75		708,328.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	322,963.00		291,623.00		289,218.00
2. Unassigned/Unappropriated	9790	652,109.75		529,632.75		419,110.75
f. Total Components of Ending Fund Balance		975,072.75		821,255.75		708,328.75
(Line D3f must agree with line D2)						

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	322,963.00		291,623.00		289,218.00
c. Unassigned/Unappropriated	9790	652,109.75		529,632.75		419,110.75
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		975,072.75		821,255.75		708,328.75
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.						
Certificated Admin Restructure, Assume 1.0 Business Manager.						

Description	Object Codes	Projected Year Totals (Form 0II) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	345,990.00	0.00%	345,990.00	0.00%	345,990.00
3. Other State Revenues	8300-8599	154,831.00	-0.49%	154,070.00	0.00%	154,070.00
4. Other Local Revenues	8600-8799	335,030.00	-0.40%	333,695.00	-26.20%	246,262.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,421,962.00	2.49%	1,457,428.00	2.79%	1,498,086.00
6. Total (Sum lines A1 thru A5c)		2,257,813.00	1.48%	2,291,183.00	-2.04%	2,244,408.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				515,034.00		525,058.00
b. Step & Column Adjustment				10,024.00		10,501.00
c. Cost-of-Living Adjustment						(14,125.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	515,034.00	1.95%	525,058.00	-0.69%	521,434.00
2. Classified Salaries						
a. Base Salaries				442,660.00		449,026.00
b. Step & Column Adjustment				6,366.00		6,735.00
c. Cost-of-Living Adjustment						(17,474.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	442,660.00	1.44%	449,026.00	-2.39%	438,287.00
3. Employee Benefits	3000-3999	304,867.00	6.80%	325,609.00	6.92%	348,139.00
4. Books and Supplies	4000-4999	40,231.54	-9.46%	36,425.00	-21.13%	28,730.00
5. Services and Other Operating Expenditures	5000-5999	477,523.00	1.12%	482,885.00	-16.37%	403,860.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	498,046.00	0.00%	498,046.00	0.00%	498,046.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,014.00	0.00%	9,014.00	-34.44%	5,910.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,287,375.54	1.69%	2,326,063.00	-3.51%	2,244,406.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(29,562.54)		(34,880.00)		2.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 0II, line F1e)		231,368.81		201,806.27		166,926.27
2. Ending Fund Balance (Sum lines C and D1)		201,806.27		166,926.27		166,928.27
3. Components of Ending Fund Balance (Form 0II)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	201,806.31		166,926.27		166,928.27
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.04)		0.00		0.00
f. Total Components of Ending Fund Balance		201,806.27		166,926.27		166,928.27
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Pre K-3 Grant ends 6/30/18.						

Description	Object Codes	Projected Year Totals (Form 0II) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,420,128.00	-0.14%	4,413,896.00	4.96%	4,632,989.00
2. Federal Revenues	8100-8299	345,990.00	0.00%	345,990.00	0.00%	345,990.00
3. Other State Revenues	8300-8599	216,671.00	-11.86%	190,966.00	0.00%	190,966.00
4. Other Local Revenues	8600-8799	795,651.00	-12.91%	692,941.00	-27.62%	501,533.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,778,440.00	-2.33%	5,643,793.00	0.49%	5,671,478.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,658,467.00		1,639,355.00
b. Step & Column Adjustment				32,893.00		32,715.00
c. Cost-of-Living Adjustment				0.00		(14,125.00)
d. Other Adjustments				(52,005.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,658,467.00	-1.15%	1,639,355.00	1.13%	1,657,945.00
2. Classified Salaries						
a. Base Salaries				907,796.00		957,973.00
b. Step & Column Adjustment				13,343.00		13,817.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				36,834.00		(17,474.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	907,796.00	5.53%	957,973.00	-0.38%	954,316.00
3. Employee Benefits	3000-3999	906,175.00	6.30%	963,251.00	7.63%	1,036,746.00
4. Books and Supplies	4000-4999	136,022.54	-9.79%	122,700.00	-6.03%	115,299.00
5. Services and Other Operating Expenditures	5000-5999	1,793,779.00	-24.99%	1,345,555.00	-5.51%	1,271,414.00
6. Capital Outlay	6000-6999	6,129.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	746,059.00	-33.24%	498,046.00	0.00%	498,046.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	304,828.84	0.26%	305,610.00	-17.99%	250,637.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,459,256.38	-9.70%	5,832,490.00	-0.82%	5,784,403.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(680,816.38)		(188,697.00)		(112,925.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 0II, line F1e)		1,857,695.40				
2. Ending Fund Balance (Sum lines C and D1)		1,176,879.02				
3. Components of Ending Fund Balance (Form 0II)						
a. Nonspendable	9710-9719	0.00		1,176,879.02		988,182.02
b. Restricted	9740	201,806.31		988,182.02		875,257.02
c. Committed				0.00		0.00
1. Stabilization Arrangements	9750	0.00		166,926.27		166,928.27
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	322,963.00		291,623.00		289,218.00
2. Unassigned/Unappropriated	9790	652,109.71		529,632.75		419,110.75
f. Total Components of Ending Fund Balance		1,176,879.02		988,182.02		875,257.02
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	322,963.00		291,623.00		289,218.00
c. Unassigned/Unappropriated	9790	652,109.75		529,632.75		419,110.75
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.04)		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)		975,072.71		821,255.75		708,328.75
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.10%		14.08%		12.25%
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 A1, Estimated P-2 ADA column, Line A4; enter projections)		149.69		149.69		149.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,459,256.38		5,832,490.00		5,784,403.00
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)		6,459,256.38		5,832,490.00		5,784,403.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		322,962.82		291,624.50		289,220.15
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		322,962.82		291,624.50		289,220.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND						
Expenditure Detail	0.00	0.00	0.00	304,828.84		
Other Sources/Uses Detail						
Fund Reconciliation						
091 CHARTER SCHOOLS SPECIAL REVENUE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
101 SPECIAL EDUCATION PASS-THROUGH FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
111 ADULT EDUCATION FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
121 CHILD DEVELOPMENT FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
131 CAFETERIA SPECIAL REVENUE FUND						
Expenditure Detail	0.00	0.00	0.00	52,083.84		
Other Sources/Uses Detail				0.00		
Fund Reconciliation						
141 DEFERRED MAINTENANCE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
151 PUPIL TRANSPORTATION EQUIPMENT FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
181 SCHOOL BUS EMISSIONS REDUCTION FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
191 FOUNDATION SPECIAL REVENUE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
211 BUILDING FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
251 CAPITAL FACILITIES FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
351 COUNTY SCHOOL FACILITIES FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						
Expenditure Detail	0.00	0.00	252,745.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
511 BOND INTEREST AND REDEMPTION FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
531 TAX OVERRIDE FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
561 DEBT SERVICE FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
571 FOUNDATION PERMANENT FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						
611 CAFETERIA ENTERPRISE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail						
Fund Reconciliation						

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	304,828.84	304,828.84		

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

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

## **CRITERIA AND STANDARDS**

### **1. CRITERION: Average Daily Attendance**

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

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

#### **1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form A1, Lines A4 and C4)		Percent Change	Status
		Projected	Total		
Current Year (2016-17)					
District Regular	150.48	149.69			
Charter School	376.20	372.65			
Total ADA	526.68	522.34		-0.8%	Met
1st Subsequent Year (2017-18)					
District Regular	150.48	149.69			
Charter School	396.15	396.15			
Total ADA	546.63	545.84		-0.1%	Met
2nd Subsequent Year (2018-19)					
District Regular	150.48	149.69			
Charter School	390.45	390.45			
Total ADA	540.93	540.14		-0.1%	Met

#### **1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment			Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	
Current Year (2016-17)				
District Regular	160	160		
Charter School	417	396		
Total Enrollment	577	556	-3.6%	Not Met
1st Subsequent Year (2017-18)				
District Regular	160	160		
Charter School	411	417		
Total Enrollment	571	577	1.1%	Met
2nd Subsequent Year (2018-19)				
District Regular	160	160		
Charter School	411	411		
Total Enrollment	571	571	0.0%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

WCA Charter enrollment less than anticipated at budget adoption and first interim.

### 3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	142	470	30.2%
Second Prior Year (2014-15)	150	521	
District Regular			
Charter School			
Total ADA/Enrollment	150	521	28.8%
First Prior Year (2015-16)	136	515	
District Regular			
Charter School	0		
Total ADA/Enrollment	136	515	26.4%
		Historical Average Ratio:	28.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			29.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	150	160		
Charter School	372	396		
Total ADA/Enrollment	522	556	93.9%	Not Met
1st Subsequent Year (2017-18)				
District Regular	150	160		
Charter School	396	417		
Total ADA/Enrollment	546	577	94.6%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	150	160		
Charter School	390	411		
Total ADA/Enrollment	540	571	94.6%	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)

Average Daily Attendance greater than in prior years.
---

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	
Current Year (2016-17)	7,103,595.00	7,147,828.00	0.6%	Met
1st Subsequent Year (2017-18)	7,294,577.00	7,378,100.00	1.1%	Met
2nd Subsequent Year (2018-19)	7,511,344.00	7,654,477.00	1.9%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	2,151,095.61	3,123,126.75	68.9%
Second Prior Year (2014-15)	2,301,124.70	3,175,625.24	72.5%
First Prior Year (2015-16)	1,915,886.13	2,835,880.06	67.6%
	Historical Average Ratio:		69.7%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	64.7% to 74.7%	64.7% to 74.7%	64.7% to 74.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	2,209,877.00	3,867,052.00	57.1%	Not Met
1st Subsequent Year (2017-18)	2,260,886.00	3,200,817.00	70.6%	Met
2nd Subsequent Year (2018-19)	2,341,147.00	3,289,360.00	71.2%	Met

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

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

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

Explanation:  
(required if NOT met)

District approved salaries increases for both certificated and classified staff.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

#### Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2016-17)	343,029.00	345,990.00	0.9%	No
1st Subsequent Year (2017-18)	343,029.00	345,990.00	0.9%	No
2nd Subsequent Year (2018-19)	343,029.00	345,990.00	0.9%	No

Explanation:  
(required if Yes)

#### Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2016-17)	206,229.00	216,671.00	5.1%	Yes
1st Subsequent Year (2017-18)	180,728.00	190,966.00	5.7%	Yes
2nd Subsequent Year (2018-19)	181,287.00	190,966.00	5.3%	Yes

Explanation:  
(required if Yes)

16-17: Mandated costs increased to actual amount received. 17-18 and 18-19: No one-time mandated costs revenue.

#### Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2016-17)	659,387.00	795,651.00	20.7%	Yes
1st Subsequent Year (2017-18)	588,052.00	692,941.00	17.8%	Yes
2nd Subsequent Year (2018-19)	500,619.00	501,533.00	0.2%	No

Explanation:  
(required if Yes)

District has included "Basic Aid Negative Excess" funds that may be received by the Willow Creek Academy Charter School.

#### Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2016-17)	129,099.77	136,022.54	5.4%	Yes
1st Subsequent Year (2017-18)	108,479.00	122,700.00	13.1%	Yes
2nd Subsequent Year (2018-19)	106,282.00	115,299.00	8.5%	Yes

Explanation:  
(required if Yes)

The District had increased its expenese in textbooks and administrative related supplies.

#### Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2016-17)	1,637,797.00	1,793,779.00	9.5%	Yes
1st Subsequent Year (2017-18)	1,239,406.00	1,345,555.00	8.6%	Yes
2nd Subsequent Year (2018-19)	1,197,747.00	1,271,414.00	6.2%	Yes

Explanation:  
(required if Yes)

The district has extensive legal fees that were increased at second interim. Major increases also occurred in Special Education, staff development, math services, and LCAP planning process.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2016-17)	1,208,645.00	1,358,312.00	12.4%	Not Met
1st Subsequent Year (2017-18)	1,111,809.00	1,229,897.00	10.6%	Not Met
2nd Subsequent Year (2018-19)	1,024,935.00	1,038,489.00	1.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2016-17)	1,766,896.77	1,929,801.54	9.2%	Not Met
1st Subsequent Year (2017-18)	1,347,885.00	1,468,255.00	8.9%	Not Met
2nd Subsequent Year (2018-19)	1,304,029.00	1,386,713.00	6.3%	Not Met

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

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

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

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

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

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

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

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution		Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)		
1. OMMA/RMA Contribution		166,992.00	266,917.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)			281,065.00	

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

X	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)

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## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.1%	14.1%	12.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.0%	4.7%	4.1%

### 8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B1)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2016-17)	(651,253.84)	4,171,880.84	15.6%	Not Met
1st Subsequent Year (2017-18)	(153,817.00)	3,506,427.00	4.4%	Met
2nd Subsequent Year (2018-19)	(112,927.00)	3,539,997.00	3.2%	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)	Significant one time legal expenses and salary increases have increased deficit spending in 16-17.
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## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance		Status
	General Fund	Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)	
Current Year (2016-17)		1,176,879.02	Met
1st Subsequent Year (2017-18)		988,182.02	Met
2nd Subsequent Year (2018-19)		875,257.02	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		Status
	General Fund	(Form CASH, Line F, June Column)	
Current Year (2016-17)		1,363,763.00	Met

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

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

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

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

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

**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

<sup>1</sup> 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.

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

<sup>3</sup> 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 A1, Line A4):	150	
District's Reserve Standard Percentage Level:	5%	5%

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

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

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

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

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

### 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)	6,459,256.38	5,832,490.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,459,256.38	5,832,490.00
4. Reserve Standard Percentage Level	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	322,962.82	291,624.50
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	322,962.82	291,624.50
		289,220.15

#### **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)

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYPI, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYPI, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYPI, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYPI, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYPI, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYPI, Line E2c)
8. District's Available Reserve Amount  
(Lines C1 thru C7)
9. District's Available Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard  
(Section 10B, Line 7):

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	0.00		
2.	322,963.00	291,623.00	289,218.00
3.	652,109.75	529,632.75	419,110.75
4.	(0.04)	0.00	0.00
5.	0.00		
6.	0.00		
7.	0.00		
8.	975,072.71	821,255.75	708,328.75
9.	15.10%	14.08%	12.25%
	322,962.82	291,624.50	289,220.15
Status:	Met	Met	Met

#### **10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

## **SUPPLEMENTAL INFORMATION**

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

### **S1. Contingent Liabilities**

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

Yes

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

The district is currently under investigation by the California State Attorney General. The liability at this point is unknown.

### **S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

### **S3. Temporary Interfund Borrowings**

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

Yes

- 1b. If Yes, identify the interfund borrowings:

There is currently a temporary loan from the General Fund to the Cafeteria Fund of approximately \$30,000 for cash flow purposes.

### **S4. Contingent Revenues**

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2016-17)	(1,301,154.00)	(1,421,962.00)	9.3%	120,808.00	Not Met
1st Subsequent Year (2017-18)	(1,346,833.00)	(1,457,428.00)	8.2%	110,595.00	Not Met
2nd Subsequent Year (2018-19)	(1,399,525.00)	(1,498,086.00)	7.0%	98,561.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2016-17)	300,565.00	304,828.84	1.4%	4,263.84	Met
1st Subsequent Year (2017-18)	300,565.00	305,610.00	1.7%	5,045.00	Met
2nd Subsequent Year (2018-19)	300,565.00	250,637.00	-16.6%	(49,928.00)	Not Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?	No				

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

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

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

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

**Explanation:**  
(required if NOT met) The anticipated cost of Special Education increased from first interim.

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

**Explanation:**  
(required if NOT met)

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

Explanation:  
(required if NOT met)

Capital lease of approximately \$55,000 ends 6/30/18.

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

Project Information:  
(required if YES)

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## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)
- Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
- No
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	2	GENERAL FUND OBJECT 7619	FUND 40 OBJECT 7439	334,363
Certificates of Participation	20	GENERAL FUND OBJECT 7619	FUND 01 OBJECT 7439/7438	5,031,575
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

CAPITAL LEASE	2	GENERAL FUND OBJECT 8041	GENERAL FUND OBJECT 7439	55,821
TOTAL:				5,421,759

Type of Commitment (continued)	Prior Year (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	55,766	55,766	55,766	55,766
Certificates of Participation	197,453	196,978	196,360	196,360
General Obligation Bonds				
Supp Early Retirement Program	50,000	50,000	50,000	50,000
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CAPITAL LEASE	19,339	8,731	8,731	8,731
Total Annual Payments:	322,558	311,475	310,857	310,857
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**

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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)

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

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

First Interim (Form 01CSI, Item S7A)		Second Interim
107,144.00		107,144.00
107,144.00		107,144.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?  
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2013

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

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

First Interim (Form 01CSI, Item S7A)		Second Interim
20,625.00		20,625.00
20,625.00		20,656.00
20,625.00		20,656.00

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

0.00	0.00
0.00	0.00
0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

26,400.00	26,400.00
26,400.00	26,400.00
26,400.00	26,400.00

- d. Number of retirees receiving OPEB benefits

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

3	3
3	3
3	3

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

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

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

- b. Amount contributed (funded) for self-insurance programs

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


4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**  
Were all certificated labor negotiations settled as of first interim projections?
 Yes

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	14.0	13.9	14.4	14.4

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

 n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

 No
**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**One Year Agreement**

Total cost of salary settlement

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

**Multiyear Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% 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:

<input type="text"/>
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Negotiations Not Settled

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

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Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

7. Amount included for any tentative salary schedule increases

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

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)


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

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

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


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

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)


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

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)


**Certificated (Non-management) - Other**

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

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

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

#### **Status of Classified Labor Agreements as of the Previous Reporting Period**

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

If Yes, complete number of FTEs, then skip to section S8C.  Yes  
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	11.4	12.0	10.4	10.4

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

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

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

If Yes, complete questions 6 and 7.  No

#### **Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:  n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

#### **One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### **Multiyear Agreement**

Total cost of salary settlement

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

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

#### **Negotiations Not Settled**

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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


**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Classified (Non-management) - Other**

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

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

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

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

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

Yes

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	5.6	6.2	5.7	5.7

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

No

#### **Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

#### **Negotiations Not Settled**

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

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

4. Amount included for any tentative salary schedule increases

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

#### **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)

#### **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)

#### **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)

## S9. Status of Other Funds

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

### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:  
(optional)

New superintendent hired July 1, 2016. Business Manager resigned October 1, 2016. Business services being provided by the Marin County Office of Education.
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## End of School District Second Interim Criteria and Standards Review

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SACS2016ALL Financial Reporting Software - 2016.2.0  
3/10/2017 7:24:55 AM

21-65474-0000000

Second Interim  
2016-17 Projected Totals  
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

SACS2016ALL Financial Reporting Software - 2016.2.0  
3/10/2017 7:25:05 AM

21-65474-0000000

Second Interim  
2016-17 Actuals to Date  
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

SACS2016ALL Financial Reporting Software - 2016.2.0  
3/10/2017 7:25:23 AM

21-65474-0000000

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

Sausalito Marin City Elementary

Marin County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

SACS2016ALL Financial Reporting Software - 2016.2.0  
3/10/2017 7:25:13 AM

21-65474-0000000

Second Interim  
2016-17 Original Budget  
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

LCFF Calculator Universal Assumptions					
Sausalito Elementary (65474) - 2016-17 Second Interim Prepared by MCOE					
Summary of Funding					
		2016-17	2017-18	2018-19	
Target	\$ 2,057,150	\$ 2,035,508	\$ 2,063,406		
Floor	\$ 1,968,225	\$ 2,017,383	\$ 2,021,673		
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR		
Remaining Need after Gap (informational only)	39,767	13,835	19,260		
Current Year Gap Funding	49,158	4,290	22,473		
Economic Recovery Target	-	-	-		
Additional State Aid	-	-	-		
<b>Total Phase-In Entitlement</b>	<b>\$ 2,017,383</b>	<b>\$ 2,021,673</b>	<b>\$ 2,044,146</b>		
Components of LCFF By Object Code					
	2016-17	2017-18	2018-19		
8011 - State Aid	\$ 904,071	\$ 904,071	\$ 904,071		
8011 - Fair Share	(88,908)	(88,908)	(88,908)		
8311 & 8590 - Categoricals	-	-	-		
EPA (for LCFF Calculation purposes)	30,498	30,498	30,498		
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	5,885,418	6,120,288	6,352,855		
8096 - In-Lieu of Property Taxes	(2,710,950)	(2,914,204)	(2,971,488)		
<i>Property Taxes net of in-lieu</i>	<b>3,174,468</b>	<b>3,206,084</b>	<b>3,381,367</b>		
<b>TOTAL FUNDING</b>	<b>\$ 4,020,129</b>	<b>\$ 4,051,745</b>	<b>\$ 4,227,028</b>		
<i>Less: Excess Taxes</i>	<i>\$ 1,972,248</i>	<i>\$ 1,999,573</i>	<i>\$ 2,152,383</i>		
<i>Less: EPA in Excess to LCFF Funding</i>	<i>\$ 30,498</i>	<i>\$ 30,498</i>	<i>\$ 30,498</i>		
<b>Total Phase-In Entitlement</b>	<b>\$ 2,017,383</b>	<b>\$ 2,021,674</b>	<b>\$ 2,044,147</b>		
8012 - EPA Receipts (for budget & cashflow)	\$ 30,498	\$ 30,498	\$ 30,498		
	ERR	ERR	ERR		
Summary of Student Population					
	2016-17	2017-18	2018-19		
Unduplicated Pupil Population					
Agency Unduplicated Pupil Count	119.00	119.00	119.00		
COE Unduplicated Pupil Count	1.00	1.00	1.00		
Total Unduplicated pupil Count	120.00	120.00	120.00		
Rolling %, Supplemental Grant	79.7900%	74.4700%	73.6200%		
Rolling %, Concentration Grant	79.7900%	74.4700%	73.6200%		
FUNDED ADA					
<i>Adjusted Base Grant ADA</i>					
Grades TK-3	79.36	79.36	79.36		
Grades 4-6	44.10	44.10	44.10		
Grades 7-8	29.03	29.03	29.03		
Grades 9-12	-	-	-		
<b>Total Adjusted Base Grant ADA</b>	<b>152.49</b>	<b>152.49</b>	<b>152.49</b>		
<i>Necessary Small School ADA</i>					
Grades TK-3	-	-	-		
Grades 4-6	-	-	-		
Grades 7-8	-	-	-		
Grades 9-12	-	-	-		
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Funded ADA</b>	<b>152.49</b>	<b>152.49</b>	<b>152.49</b>		
ACTUAL ADA (Current Year Only)					
Grades TK-3	79.36	79.36	79.36		
Grades 4-6	44.10	44.10	44.10		
Grades 7-8	29.03	29.03	29.03		
Grades 9-12	-	-	-		
<b>Total Actual ADA</b>	<b>152.49</b>	<b>152.49</b>	<b>152.49</b>		
<i>Funded Difference (Funded ADA less Actual ADA,</i>	<i>-</i>	<i>-</i>	<i>-</i>		
Minimum Proportionality Percentage (MPP)					
	2016-17	2017-18	2018-19		
Current year estimated supplemental and concer	\$ 180,643	\$ 68,185	\$ 155,013		
Current year Minimum Proportionality Percentag	14.35%	4.96%	11.82%		

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Sausalito Elementary (65474) - 2016-17 Second Interim Prepared by MCOE

	2016-17	2017-18	2018-19
COLA	0.00%	1.48%	2.40%
GAP Funding rate	55.28%	23.67%	53.85%
<b>Estimated Property Taxes (with RDA)</b>	<b>A-6 5,885,418</b>	<b>6,120,288</b>	<b>6,352,855</b>
Less In-Lieu transfer	\$ (2,710,950)	\$ (2,914,204)	\$ (2,971,488)
Total Local Revenue	\$ 3,174,468	\$ 3,206,084	\$ 3,381,367
Statewide 90th percentile rate	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

	2016-17	2017-18	2018-19
District Enrollment	A-1 / A-3 159	159	159
COE Enrollment	A-2 / A-4 4	4	4
Total Enrollment	163	163	163
District Unduplicated Pupil Count	B-1 / B-3 119	119	119
COE Unduplicated Pupil Count	B-2 / B-4 1	1	1
Total Unduplicated Pupil Count	120	120	120
Single Year Unduplicated Pupil Percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
<b>Unduplicated Pupil Percentage (%)</b>	<b>73.62%</b>	<b>73.62%</b>	<b>73.62%</b>
	79.79%	74.47%	73.62%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2016-17	2017-18	2018-19
		55.56	79.20	79.20	79.20
Grades TK-3	B-1	35.25	42.45	42.45	42.45
Grades 4-6	B-2	22.57	28.04	28.04	28.04
Grades 7-8	B-3	-	-	-	-
Grades 9-12	B-4	-	-	-	-
Ungraded (enter here OR in spans above)		-	-	-	-

NPS, NPS-LCI, CDS:

TK-3 4-6 7-8 9-12	Annual	E-1 -	-	-
		E-2 0.64	0.64	0.64
		E-3 0.98	0.98	0.98
		E-4 -	-	-
TK-3 4-6 7-8 9-12	P-2 / Annual	E-6 & E-11 0.16	0.16	0.16
		E-7 & E-12 1.01	1.01	1.01
		E-8 & E-13 0.01	0.01	0.01
		E-9 & E-14 -	-	-
TOTAL		152.49	152.49	152.49

RATIO: District ADA to Enrollment

0.95

RATIO: Combined ADA to Enrollment

0.94

2016-17      2017-18      2018-19

**CHARTER ADA ADJUSTMENT**

ADA transfer: Student from District to Charter (cross fiscal year)

Grades TK-3	
Grades 4-6	
Grades 7-8	
Grades 9-12	

ADA transfer: Student from Charter to District (cross fiscal year)

Grades TK-3	
Grades 4-6	
Grades 7-8	
Grades 9-12	

Difference (if diff. < 0, no adj. to PY ADA)

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# **The Marin Common Message**

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**Second Interim 2016-17  
February 23, 2017**

MARIN COUNTY OFFICE OF EDUCATION

<b>Introduction .....</b>	<b>3</b>
<b>Second Interim Key Guidance.....</b>	<b>3</b>
<b>Significant Changes Since First Interim .....</b>	<b>4</b>
<b>Planning Factors for 2016-17 and MYPs .....</b>	<b>7</b>
<b>Proposition 98 .....</b>	<b>7</b>
<b>Reserves .....</b>	<b>9</b>
<b>Negotiations .....</b>	<b>9</b>
<b>LCAP Template and the California School Dashboard .....</b>	<b>11</b>
<b>Local Control Funding Formula .....</b>	<b>11</b>
<b>2016-17 One-Time Funding .....</b>	<b>12</b>
<b>Cash Management .....</b>	<b>14</b>
<b>Grade Span Adjustment (GSA).....</b>	<b>16</b>
<b>Home to School Transportation.....</b>	<b>16</b>
<b>Federal Funding .....</b>	<b>16</b>
<b>CALPADS.....</b>	<b>17</b>
<b>Special Education.....</b>	<b>18</b>
<b>Districts of Choice .....</b>	<b>18</b>
<b>Basic Aid.....</b>	<b>18</b>
<b>Charter Schools.....</b>	<b>19</b>
<b>Necessary Small Schools.....</b>	<b>19</b>
<b>Child Care and Preschool.....</b>	<b>20</b>
<b>Career Technical Education .....</b>	<b>22</b>
<b>Educator Effectiveness .....</b>	<b>23</b>
<b>Proposition 39 .....</b>	<b>23</b>
<b>Retirement .....</b>	<b>24</b>
<b>Adult Education Block Grant.....</b>	<b>25</b>
<b>Audit Requirements .....</b>	<b>26</b>
<b>Summary.....</b>	<b>28</b>

# **Introduction**

This edition of the Common Message is intended to provide information and guidance to assist LEAs in developing 2016-17 Second Interim reports and their multiyear projections (MYPs). It contains information related to the final Adopted Budget for 2016-17 and the January 2017 Governor's budget proposal.

## **Second Interim Key Guidance**

As districts strive to continuously improve student outcomes, they face the ongoing challenge of allocating their limited resources to maximize results. In addition, while most districts are now experiencing a leveling off of funding increases, their costs continue to rise significantly into the foreseeable future.

Districts must plan for the slowing of funding growth. The largest funding increases from LCFF implementation are behind us and state revenue growth has slowed. The approval of income tax extension (Proposition 55) by California voters will continue to support state revenues through 2030, but the revenue is expected to be volatile and there is uncertainty as to how much revenue actually will be generated.

Districts must plan for increases in fixed operating costs: most predominantly, statutory employment compensation. Recently, the state enacted minimum wage increases that will raise the minimum wage annually until it reaches \$15 per hour in 2022. CalPERS and CalSTRS both presented employer contribution schedules that increase over the next several years. The most recent CalPERS schedule shows employer contribution rates doubling from the current employer contribution rate within the next seven years, and the CalSTRS actuarial firm stated the expected “increase [in] unfunded liability will likely result in the need for higher contributions in the future.” Employers must anticipate these planned increases in pension contributions and the potential for additional adjustments to meet pension obligations.

In addition, many districts rely on other funding sources that include federal, state and local facility funds, local tax revenues, and other local revenues that have and may continue to become less stable and consistent.

As each LEA faces its own particular set of financial risk factors based on current reserve levels, enrollment trends, bargaining agreements, degree of revenue volatility and various other local and statewide factors, each must plan accordingly to meet continuous improvement objectives while maintaining fiscal solvency.

In such an uncertain environment, all districts should strive to maintain fiscal solvency and protect the integrity of educational programs by:

1. Maintaining adequate reserves to allow for unanticipated circumstances (with the adequate level based on each LEA’s unique situational assessment).
2. Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth, and/or

establishing contingencies that allow expenditure plans to be changed as needed.

LEAs are advised to use the latest version of the FCMAT LCFF Calculator and the list in the Planning Factors section of this document in building multiyear projections (MYPs). All assumptions used in the development of the current fiscal reporting and MYP should be sourced, and the reasons for adopting them should be explicit and documented. Transparency is essential for maintaining an LEA's credibility, and clearly communicating and explaining budget assumptions to all stakeholders is critical.

Should district MYP assumptions include reductions in expenditures, the board of trustees should approve commitments to those reductions. To facilitate this, sample language has been provided in the appendix.

County offices should assess each district's unique circumstances and risk profiles to determine the district's ability to maintain adequate reserves. Best practices for assessing district risk factors begin with using FCMAT's Fiscal Health Risk Analysis and Key Fiscal Indicators.

Key Fiscal Indicators can be found on the FCMAT website at:

<http://fcmat.org/wp-content/uploads/sites/4/2015/05/Fiscal-Health-Risk-Analysis-K-12-5-2015-final.pdf>

## Significant Changes Since First Interim

On January 10, 2017, Gov. Brown released his 2017-18 budget proposal that will impact second interim MYPs. The governor opened his proposal reporting that recent state revenue indicated the "tide has begun to turn" and that "the trajectory of general fund revenue growth" has declined from estimates used by the administration when the 2016-17 budget was enacted. As a result, the state faces a deficit of \$2 billion unless corrective action is taken. Thus the governor proposed several adjustments, including an adjustment in the Proposition 98 spending guarantee from 2015-16 through 2017-18.

The proposal provided for an increase of \$744 million in LCFF gap funding over current levels. This increase is sufficient to cover the growth in the statewide LCFF target due to the 1.48% statutory COLA yet is a significant reduction from the \$2.2 billion projected in June 2016.

In addition, the proposal includes the following for 2016-17:

**Deferral.** In addition to a shift in one-time expenditures from prior year to adjust for a reduction in Proposition 98 guarantee, the proposal includes a one-time deferral of \$859.1 million or approximately 27% of the June 2017 apportionment to July 2017.

The following includes funding and assumptions for fiscal year 2017-18:

**One-Time Discretionary Funding.** The proposal provides \$287 million in one-time Proposition 98 funding for school districts, charter schools and county offices of education. These funds are intended to offset outstanding mandate reimbursement claims. The budget summary states that these funds are to be used at local discretion, “to support critical investments such as content standards implementation, technology, professional development, induction programs for beginning teachers and deferred maintenance.”

**Career Technical Education Funding.** There are no significant changes. The proposal for 2017-18 includes the final installment of funding of \$200 million for this program. The three-year grant program, which originated in 2015-16, was designed to stimulate innovation in career technical education and serve as bridge funding for LCFF grade span (9-12) adjustment implementation. Commencing with 2018-19, this additional funding will cease and school districts will be expected to support the full cost of these programs.

**Charter School Growth.** \$93 million in Proposition 98 funding is provided for expected charter school growth.

**Special Education.** Proposition 98 funding decreases by \$4.9 million due to a projected decrease in ADA.

**Cost of Living Adjustments outside LCFF.** \$58.1 million in ongoing Proposition 98 funding is provided to support a 1.48% cost of living adjustment for categorical programs that remain outside of the LCFF, including Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers, and the American Indian Early Childhood Education Program.

**Local Property Tax Adjustments.** The proposal includes 2016-17 savings of \$149.2 million in Proposition 98 general fund costs as a result of higher offsetting property tax revenues and further savings of \$922.7 million in Proposition 98 general fund costs in 2017-18 as a result of increased offsetting local property tax revenues.

**School District Average Daily Attendance.** A decrease of \$168.9 million in 2016-17 Proposition 98 costs is now estimated for school districts due to lower projected ADA, with a decrease of \$63.1 million in 2017-18 Proposition 98 general fund costs for school districts as a result of further projected decline in ADA.

**Proposition 98 Maintenance Factor.** The administration projects Test 3 years in 2016-17 and 2017-18. This would create new maintenance factor obligations of \$864 million and \$264 million in 2016-17 and 2017-18, respectively. The governor now projects total outstanding Proposition 98 maintenance factor will be \$1.364 billion in 2016-17 and \$1.628 billion in 2017-18.

**Mandate Block Grant Funding.** An increase of \$8.5 million in Proposition 98 funding is proposed to reflect the addition of the Training for School Employee Mandated Reporters program.

**Proposition 39.** The proposal anticipates \$422.9 million in 2017-18 to support school district and charter school energy efficiency projects. For 2013-14 through 2017-18, the measure

requires half of the increased corporate tax revenues from Proposition 39 (up to \$550 million per year) to be used to support energy efficiency.

**Proposition 47.** For 2017-18, \$10.1 million is proposed to support investments aimed at improving outcomes for public school pupils in K-12 by reducing truancy and supporting pupils who are at risk of dropping out of school or are victims of crime, consistent with the provisions of Proposition 47. Proposition 47 was approved in 2014 and reduced the penalties for certain nonserious and nonviolent property and drug offenses, with a portion of any resulting state savings to be invested into K-12 truancy and dropout prevention, victim services, and mental health and drug treatment.

**Proposition 56.** The budget proposal provides \$29.9 million to support tobacco and nicotine prevention and reduction programs at K-12 schools. Proposition 56 was approved in November 2016 and increases the per-pack cigarette tax by \$2, with an equivalent increase on other tobacco products. After making specified allocations, Proposition 56 requires 2% of the remaining revenue to be used for school programs that prevent and reduce the use of tobacco and nicotine products by young people.

**Instructional Quality Commission.** To prioritize funding for other purposes, the budget delays the current deadlines for the commission to revise the content standards for visual and performing arts and world language, develop standards for computer science, and create a model curriculum in ethnic studies. Further, the budget delays the current deadline for the Superintendent of Public Instruction to convene a computer science strategic implementation advisory panel.

**School Facilities Bond.** California voters approved the Education Facilities Bond Act of 2016 (Proposition 51) in November 2016, authorizing \$7 billion in state general obligation bonds for K-12 schools through the School Facilities Program (SFP). To ensure appropriate usage of all SFP bond funds and effective program accountability and oversight, the governor proposes to revise State Allocation Board and Office of Public School Construction policies and regulations to implement front-end grant agreements that define basic terms, conditions and accountability measures for participants that request funding through the SFP.

The governor also proposes that through the Budget Act, bond expenditures are to be included in the annual K-12 Audit guide. Independent auditors will verify that LEAs participating in the SFP have appropriately expended state resources. Once these measures are in place to verify that taxpayers' dollars are appropriately used, the administration will support the expenditure of Proposition 51 funds.

**Child Care.** The proposal pauses previously planned funding augmentations. This maintains the 2016-17 reimbursement rates and funded preschool slots through 2017-18 and postpones augmentation of rates and additional slots intended for 2017-18 until 2018-19, thus extending a three-year implementation plan into a four-year plan ending 2019-20.

Further, the proposal includes increases for non-Proposition 98 expenditures related to child care.

Also included in the proposal are two child care and four preschool proposals that are intended to address eligibility and administrative issues.

## Planning Factors for 2016-17 and MYPs

Key planning factors for LEAs to incorporate into the 2016-17 budget and MYPs are listed below and are based on the latest information available.

Planning Factor	2016-17	2017-18	2018-19
COLA (Department of Finance - DOF)	<b>0.00%</b>	<b>1.48%</b>	<b>2.40%</b>
LCFF Gap Funding Percentage (DOF)	<b>55.28%</b>	<b>23.67%</b>	<b>53.85%</b>
LCFF Gap Funding (in millions)	<b>\$2,942</b>	<b>\$744</b>	<b>\$1,904</b>
STRS Employer Statutory Rates	12.58%	14.43%	16.28%
PERS Employer Projected Rates	13.888%	<b>15.80%</b>	<b>18.7%</b>
Lottery – Unrestricted per ADA	\$144	\$144	\$144
Lottery – Prop. 20 per ADA	\$45	\$45	\$45
Mandated Cost per ADA for One-Time Allocations	\$214	<b>\$48</b>	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$28.42	\$29.87	\$29.87
Mandate Block Grant for Districts – 9-12 per ADA	\$56	\$57.36	\$57.36
Mandate Block Grant for Charters – K-8 per ADA	\$14.21	\$15.66	\$15.66
Mandate Block Grant for Charters – 9-12 per ADA	\$42	\$43.36	\$43.36
State Preschool Part-Day Daily Reimbursement Rate	25.06*	\$25.06	\$25.06
State Preschool Full-Day Daily Reimbursement Rate	40.46*	\$40.46	\$40.46
General Child Care Daily Reimbursement Rate	40.20*	\$40.20	\$40.20
<b>*Increase of 5% effective July 1, 2016</b>			
Routine Restricted Maintenance Account (Note: For LEA's receiving SFP funds, the RRMA requirement reverts to 3% the year following receipt of funds.)	Lesser of: 3% or 2014-15 amount	Greater of: Lesser of 3% or 2014-15 amount or 2%	At Least: 3%

## Proposition 98

Projections of general fund tax revenues available to fund the Proposition 98 guarantee have declined by nearly \$5.4 billion over the three years ending with 2017-18, relative to levels projected with the 2016-17 Budget Act. The budget proposes a combination of adjustments

designed to fund the minimum guarantee amount – but not overappropriate the guarantee – for all three years.

As a result, Proposition 98 guarantee levels have declined by \$1.8 billion as follows:

- \$400 million reduction in the 2015-16 guarantee
- \$506 million reduction in the 2016-17 guarantee
- \$953 million reduction in the 2017-18 guarantee

The governor proposes adjustments in spending over the three years to accommodate the \$1.8 billion reduction. These adjustments include a shift of LCFF expenditures from June 2017 to July 2017 of \$859.1 million; this deferral is designed to maintain 2016-17 programmatic expenditure levels with immediate repayment in the following month. This is proposed as a one-time deferral, and will not be carried forward.

A second accommodation will be to shift \$310 million of one-time discretionary expenditures provided in the 2015-16 budget to 2016-17 as a result of the reduction of the Proposition 98 guarantee in 2015-16.

While decreasing from prior projections, the Proposition 98 guarantee will still increase by \$2.1 billion in the 2017-18 year. The spending level is projected to be \$73.5 billion, a \$2.1 billion increase from the adjusted 2016-17 level of \$71.4 billion, or about 2.9%. The K-12 share of the increase is \$1.9 billion; however, almost \$900 million of that will be used to pay for the 2016-17 deferral, leaving about \$1 billion.

The governor proposes to allocate \$744 million in 2017-18 to fund a 1.48% cost of living adjustment (COLA) to the LCFF. However, the statewide level of LCFF implementation will not increase beyond the current 96% level.

Additional proposals for education for the 2017-18 year include one-time discretionary funding of \$48 per ADA, a 1.48% COLA and ADA funding for county offices of education, a final \$200 million installment on the Career Technical Education Grant, charter school ADA growth, categorical program COLAs of 1.48% and other items.

State general fund savings are anticipated for projected decreases to ADA for both the Special Education program and all other school district programs.

A Proposition 98 maintenance factor is projected to occur as a result of the use of Test 3 formulas in both 2016-17 and 2017-18. Total outstanding maintenance factor is projected at \$1.628 billion in 2017-18.

The 2016-17 state budget reflects savings of \$149.2 million in Proposition 98 general fund costs as a result of higher offsetting property tax revenues. The governor's proposal for the 2017-18 year reflects additional offsetting property tax revenue savings of \$922.7 million.

Proposition 98 continues to be the single most important determining factor in public education funding in California. With projections of future revenue growth beginning to change, it is possible that the rate of revenue increases to public education will begin a downward trend. While the distribution of such funding can affect individual school districts differently in the LCFF era, LEAs should be familiar with the formula and appreciate the importance of the overall guarantee and how it impacts public education funding.

## Reserves

The Marin County Office of Education continues to reinforce the need for reserves over the minimum reserve requirements.

The experience of the most recent recession has clearly demonstrated the minimum levels are insufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts. Many LEAs have established reserve policies higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a given reserve level should be assessed based on the LEA's own specific circumstances, and numerous reasonable models are available for consideration. Examples include:

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

Still in place is the potential reserve cap triggered by Education Code 42127.01 (enacted with SB 858, statutes of 2015) should certain conditions exist. It is not expected to be in effect for fiscal years 2016-17 or 2017-18.

## Negotiations

Employee compensation adjustments have been a product of the restoration of education funding over the past four years. However, the past several years of increased revenues have led to certain practices with regard to collective bargaining in California, including:

- Utilizing one-time fund balances to fund salaries.
  - Utilization of one-time funding (fund balance) for salary increases will lead to significant structural deficit and threaten district solvency.

- Crafting multiyear settlement agreements that are not sustainable due to volatile future revenue projections.
  - LCFF revenue projections for 2017-18 are much lower than were anticipated at the beginning of 2016-17. Negotiating based on uncertain future year revenues is not advised.
- Utilizing supplemental and concentration grant funds for salary settlements without providing meaningful justification of how the expenditure promotes improved or increased services for targeted pupils.

Multiple factors are making it increasingly difficult for districts to support higher salaries:

- Employee compensation costs are rising automatically
  - CalPERS/CalSTRS contributions
  - Step and column
  - Health and welfare
  - General inflation
  - Minimum wage
- Declining enrollment also results in revenue losses

Accounting for the conditions listed above, while the *average state funded* district's ongoing revenues are projected to rise by only 1.48% for 2017-18, ongoing automatic costs increases for most districts are likely to exceed 4% just accounting for retirement contributions, step and column, and inflation. New revenues will not cover the new costs. Future revenues in the multiyear projection are uncertain, but continuing increases in retirement contributions are certain.

Numerous other risk factors on the horizon affect the affordability of collective bargaining agreements:

- The implementation of Affordable Care Act penalty requirements
- Costs associated with AB 1522 (expanded sick leave)
- AB 2393 requirements for classified differential pay
- Ongoing increases in the state minimum wage

Regardless of the economic environment, districts must be prepared to respond to employee requests for staff compensation and benefit increases. Nonetheless, district solvency is paramount in negotiations and can only be maintained through careful and thorough study of

district revenue and expenditure projections and the making of necessary decisions to maximize services to students with available financial resources. Cost reductions will be required for many districts in the budget year and/or the out years.

## **LCAP Template and the California School Dashboard**

In November 2016 the State Board of Education approved a revised LCAP Template for use in developing 2017-18 LCAPs. The most significant changes include the addition of a Plan Summary, a shift from a rolling three-year plan to a static three-year plan, and the inclusion of linkages to the California School Dashboard (previously known as the LCFF Rubrics).

The Plan Summary section contains prompts for additional fiscal information that was not previously required in the LCAP. LEAs will now be required to list total anticipated LCFF revenues (per the FCMAT LCFF Calculator) and total budgeted general fund expenditures. The Plan Summary must also include some description of how budgeted general fund expenditures that are *not* included in the LCAP Actions and Services will be spent.

In addition to the fiscal information above, the Plan Summary must also contain summary descriptions of key elements of the LCAP, and some explicit references to the California School Dashboard, the web-based system and data display that is the cornerstone of the state's new accountability system for public schools. LEAs received initial login credentials to privately view their dashboard data in February, and the dashboard is expected to go public in March.

The change to a static three-year plan means that the LCAPs for the next three fiscal years will each cover the same three-year period (2017-18, 2018-19, and 2019-20). One implication of this change is that after 2017-18, the three years of the LCAP will not match the three years of the budget multiyear projection until a new three-year static LCAP cycle starts in 2020-21.

The new LCAP template, including instructions in the appendix, can be downloaded at <http://www.cde.ca.gov/fg/aa/lc/documents/approvedlcapttemplate.doc>. Details on the requirements for LCAP approval can be found in the CCSESA LCAP Approval Manual at <http://ccsesa.org/wp-content/uploads/2016/12/CCSESA-LCAP-Approval-Manual-final-2017-18.pdf>. For further information about the dashboard, see the presentation at <https://www.caschooldashboard.org/Content/orientation.pdf>, which includes an overview of the system with screenshots.

## **Local Control Funding Formula**

Full implementation of the LCFF is now projected by the governor to be complete by 2020-21. While the economy has improved quickly, revenue increases to the state now have slowed, underperforming projections. In his January budget proposal, the governor revised projections for gap closure in the out years. Districts should incorporate these revised figures into their MYPs to understand their potential impact on district multiyear reserves.

The figures below have been updated to reflect these changes as outlined in the most recent FCMAT LCFF Calculator. It is recommended that LEAs use the LCFF Calculator located on the FCMAT website at <http://fcmat.org/local-control-funding-formula-resources/>. Additional information about LCFF can be found at <http://www.cde.ca.gov/fg/aa/lc/>.

Grade Level	2016-17 Target Base Grant	2016-17 Target GSA	2017-18 Target Base Grant	2017-18 Target GSA	2018-19 Target Base Grant	2018-19 Target GSA
<b>Grades TK-3</b>	\$7,083	\$737	\$7,188	\$748	\$7,361	\$766
<b>Grades 4-6</b>	\$7,189		\$7,295		\$7,470	
<b>Grades 7-8</b>	\$7,403		\$7,513		\$7,693	
<b>Grades 9-12</b>	\$8,578	\$223	\$8,705	\$226	\$8,914	\$232

FCMAT has updated COLA and gap funding figures based on the Governor's proposed budget. These figures are found below and at: <http://fcmat.org/local-control-funding-formula-resources/>.

While the annual gap-closure percentage estimates may seem large, the remaining gap to fill has shrunk significantly. This means that gap-closure percentages will increase, yet result in smaller actual funding increases for school districts.

	Estimate 2016-17	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20	Estimate 2020-21
<b>LCFF Gap Funding Percentage</b>	55.28%	23.67%	53.85%	68.94%	100%
<b>Annual COLA</b>	0.00%	1.48%	2.4%	2.53%	2.66%

## 2016-17 One-Time Funding

### Mandate Reimbursement

\$1.28 billion is allocated to offset the outstanding mandate backlog. The CDE has calculated a per-student allocation rate of \$214.55 per ADA. The intent is for these one-time funds to be used for deferred maintenance, professional development, induction for beginning teachers, instructional materials, technology and other support for the state content standard implementation; however, these funds are not restricted.

### College Readiness Block Grant

The College Readiness Block Grant is established to provide California's high school pupils, particularly unduplicated pupils as defined in Education Code (EC) Sections 42238.01 and 42238.02, additional supports to increase the number who enroll at institutions of higher

education and complete an undergraduate degree within four years. No school district, county office or charter school will receive less than \$75,000 if their schools are accredited and served at least one unduplicated student in 2015-16. Preliminary funding is posted on the CDE website at: <http://www.cde.ca.gov/fg/fo/r14/collegereadiness16result.asp>

As a condition of receiving the grant, LEAs are required to report to the state Superintendent of Public Instruction by January 1, 2017, on how they will measure the impact of the funds received on their unduplicated pupils' access and successful matriculation to institutions of higher education, as identified in their plan (as required by EC Section 41580).

The survey is posted at: <http://surveys2.cde.ca.gov/s.asp?k=147147028192>

### **Truancy and Dropout Prevention**

\$18 million additional in one-time Proposition 98 funds was authorized in the 2016-17 budget and is aimed at reducing truancy and supporting pupils who are at risk of dropping out of school. Grant funding will be provided to identify and implement evidence-based, non-punitive programs and practices to keep the most vulnerable pupils in school.

Pursuant to AB 1014 and SB 527, statutes of 2016, the application process is forthcoming. Applications will be required to include information about the pupil and school needs, proposed activities the LEA will undertake with grant funds, how the proposed activities will support the goals contained in the LEA's LCAP, and how the LEA will measure outcomes. Priority will be given to LEAs with high rates of chronic absenteeism, communities with high crime rate, and those with significant foster youth.

Grants are for three years of funding and will require a minimum match of 20% cash or in-kind.

### **Teacher Workforce Development: Classified School Employees Credentialing Program**

One-time Proposition 98 funding of \$20 million is available to establish the California Classified School Employees Credentialing Program and provide grants to K-12 LEAs to recruit non-certificated school employees to participate in a teacher preparation program and become certificated classroom teachers in California public schools.

Grants will be allocated at up to \$4,000 per participant per year for up to 1,000 participants.

Participating employees must have an associate's degree or higher or have completed two years of postsecondary education. They must commit to completing a bachelor's degree and teaching credential, and complete one year of classroom instruction in the LEA providing the assistance.

### **California Center on Teaching Careers**

Allocates a total of \$5 million in one-time Proposition 98 funds as a multiyear award to establish a California Center on Teaching Careers to recruit qualified individuals into the teaching profession. Recruitment priorities will be in the areas of math, science, and bilingual education, and for low-income schools.

## **Water**

\$9.5 million is provided in one-time Proposition 98 funding for the State Water Resources Control Board to award grants to LEAs to improve access to quality drinking water in schools. Recommended uses include water bottle filling stations and improved filtering and treatment for water fountains. Priority is given to schools in small disadvantaged communities and projects that are most effective in increasing access to safe drinking water in schools. For more information, please see the following webpage:

[http://www.waterboards.ca.gov/drinking\\_water/services/funding/SRF.shtml](http://www.waterboards.ca.gov/drinking_water/services/funding/SRF.shtml)

## **Breakfast Startup Grant**

\$2 million is approved in one-time Proposition 98 funding to enhance the existing \$1 million School Breakfast Startup Grant program through 2018-19. Funds are to address additional need in the program and will be prioritized to school districts and county offices with over 60% unduplicated pupil count to start or expand breakfast served after the start of the school day.

## **Cash Management**

Cash flow monitoring is necessary to ensure that sufficient cash is available to meet obligations.

The governor's January budget proposal for 2017-18 includes a one-time principal apportionment deferral of \$859.1 million from June 2017 to July 2017. This translates to **approximately 27%** of the June P-2 principal apportionment payment. The repayment is expected to be made a few days into July.

The State Controller's Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Education Protection Account Proposition 30 apportionments through December 2017. The table below illustrates state apportionments through December 2017.

Months	Principal	Proposition 30 Education	Lottery
January 2017	1/27/2017		
February 2017	2/28/2017		
March 2017	3/28/2017	3/23/2017	3/30/2017
April 2017	4/26/2017		
May 2017	5/26/2017		
June 2017	6/30/2017	6/22/2017	6/28/2017
July 2017	7/27/2017		
August 2017	8/29/2017		

<b>September 2017</b>	9/27/2017	9/22/2017	9/29/2017
<b>October 2017</b>	10/27/2017		
<b>November 2017</b>	11/28/2017		
<b>December 2017</b>	12/27/2017	12/22/2017	12/29/2017

The CDE provides a monthly update of estimated cash flow for state and federal categorical programs that can be downloaded from the following webpage:  
<http://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>. The schedule provides cash flow estimates for the following programs: Mandate Block Grant, one-time mandate reimbursements, Adult Education Block Grant, College Readiness Block Grant, and Mental Health.

Please note that federal apportionments are contingent upon timely reporting under CDE's Federal Cash Management Data Collection system:  
<http://www2.cde.ca.gov/cashmanagement/default.aspx>. The 2016-17 reporting windows are as follows:

- Reporting Period 1: July 10 – July 31
- Reporting Period 2: October 10 – October 31
- Reporting Period 3: January 10 – January 31
- Reporting Period 4: April 10 – April 30

Temporary taxes from Proposition 30 that are deposited into the Education Protection Account (EPA) will continue through the 2018-19 fiscal year. In 2018-19, Proposition 55 will go into effect and revenues will be deposited into the EPA through 2030. The Department of Finance's EPA estimates for 2015-16, 2016-17, and 2017-18 are provided in the table below. Detailed information related to K-12 entitlements and apportionments can be found on the CDE website: [www.cde.ca.gov/fg/aa/pa/epa.asp](http://www.cde.ca.gov/fg/aa/pa/epa.asp)

	2015-16	2016-17	2017-18
<b>K-12 (89% of total)</b>	\$7,201,897	\$6,661,169	\$6,070,703
<b>Community Colleges (11% of total)</b>	\$890,122	\$823,290	\$750,312
<b>Totals</b>	\$8,092,019	\$7,484,459	\$6,821,015

## **Grade Span Adjustment (GSA)**

The LCFF provides a 10.4% increase in base grant funding for grades K-3 (including TK).

To receive these funds districts must maintain enrollment at every school site at an average of no more than 24 students per class at full implementation of LCFF. School districts have the authority to collectively bargain an alternative, locally defined class size.

School districts that do not have an alternative collectively bargained class size in place must annually make progress to reach school site average enrollment of 24 students per class. Progress is measured by the percentage closure used for LCFF gap funding. A school district can accelerate the progress but at minimum must meet the annually calculated progress.

The penalty for noncompliance is severe, as it includes the loss of all K-3 GSA funding districtwide.

## **Home to School Transportation**

The maintenance of effort for all districts receiving transportation funds remains in effect as it does not expire. Nonetheless, there is no fiscal penalty associated with this requirement.

## **Federal Funding**

The 115<sup>th</sup> Congress began on January 3 and a new administration began on January 20, 2017.

At the close of the lame duck session of the 114<sup>th</sup> Congress, a continuing resolution was adopted running through April 28, 2017. In March and early April, the 115<sup>th</sup> Congress will have to act to finish funding for the remainder of fiscal year 2017 by completing appropriations bills, assembling an omnibus appropriations bill, or passing another continuing resolution through September 30, 2017. Fiscal year 2017 federal funding provides funding for most education programs, including Title I and IDEA, for school year 2017-18. The major exception is impact aid, which is funded by the fiscal year 2017 continuing resolution on a current year basis.

**Summary of Continuing Resolution:** The 114<sup>th</sup> Congress adjourned after passing a continuing resolution through April 28, 2017. Education funding for IDEA, Title I and other education programs remains at fiscal year 2016 levels minus an across-the-board sequester cut of 0.19%. The original continuing resolution that expired December 9 included a 0.496% sequester cut.

Final fiscal year 2017 funding levels for all education programs including IDEA, Title I and Career and Technical Education will be made by the 115<sup>th</sup> Congress. The 114<sup>th</sup> Congress did not complete work on a reauthorization of the Perkins Career and Technical Education program and did not include an extension or funding for the Secure Rural Schools (SRS) program in the fiscal year 2017 continuing resolution. School districts have received the last SRS funding for fiscal

year 2015. Without action by the 115<sup>th</sup> Congress to extend and fund the SRS program for fiscal year 2016-17, school districts in rural communities will not receive any additional SRS funding. In the absence of SRS, payments to states revert to pre-existing law under the 1908 Act that mandates 25% payments to the states from receipts from national forests in each state.

For budgeting purposes, the following multiyear assumptions are recommended for LEAs with respect to federal education funding:

- **2016-17:** Small increases in funding for IDEA (approximately \$40 million statewide) and Title I (approximately \$50 million statewide); level funding for Career and Technical Education. No Budget Control Act sequestration cuts.
- **2017-18:** Final fiscal year 2017 funding will be determined by the 115<sup>th</sup> Congress in March and early April, as Congress acts to replace the continuing resolution expiring on April 28.

The January 18, 2017 letter from CDE regarding the Every Student Succeeds Act (ESSA) provides a fiscal update for Mandatory Set-Aside for School Improvement.

Title I: Without factoring in entitlement changes based on census data, some LEAs could see reductions of 12% to 22% due to the increased set-aside and factoring in hold-harmless per ESSA Section 1122(c).

Title II: Some districts may experience large increases and others may experience large decreases due to redistribution of funds previously tied to the hold-harmless provision.

- **2018-19:** As Congress completes fiscal year 2017, the new administration and 115<sup>th</sup> Congress will also begin work on fiscal year 2018 budgets in April.
- More information on the continuing resolution is available at <https://www.congress.gov/bill/114th-congress/house-bill/2028>

## CALPADS

Because CALPADS data is used in a variety of revenue calculations for LEAs, it is imperative that financial and student data personnel review the data both for accuracy and completeness.

Key Deadlines:

- Fall 1 amendment window is closed. LEAs must have certified Fall 1 data by January 27, 2017.
- Fall 2 certification deadline is March 3, 2017, with an amendment window that closes on March 31, 2017.

If an LEA received an audit adjustment for 2015-16 CALPADS data, it must use the latest version of the Principal Apportionment Data Collection software to report the change. An auditor letter of concurrence must accompany audit adjustments when the adjustment is for an increase.

- Prior year corrections deadline is March 1, 2017.

A certification and amendment calendar is posted on the CDE webpage:  
<http://www.cde.ca.gov/ds/dc/es/subcal.asp>

More information about a variety of CALPADS topics can be found at:  
<http://www.cde.ca.gov/ds/sp/cl/communications.asp>

## **Special Education**

The governor's budget includes a COLA of 1.48%, which is estimated to be a \$7.88 per ADA increase, bringing the AB 602 statewide target rate to \$540.56 per ADA.

The actual total funding to Special Education is reduced by \$4.9 million due to a projected decrease in statewide ADA.

The governor proposes to engage stakeholders to seek feedback on the current Special Education finance system and will include the recommendations from the PPIC report and the Special Education Task Force report.

## **Districts of Choice**

Under the District of Choice (DOC) program, established by AB 19 (Quackenbush), Chapter 160, Statutes of 1993, a school board may declare the district to be a DOC willing to accept a specified number of interdistrict transfers. Districts that have designated themselves as such should be aware that statutory authorization to operate the program sunsets on June 30, 2017 unless the Legislature takes action to extend it.

Longstanding legal opinion has provided that basic aid district funding for this program will be provided through 2017-18 because students have been accepted prior to the sunset date. Therefore Basic Aid districts should remove this funding from their multiyear financial projections beginning with the 2018-19 year.

## **Basic Aid**

As part of the enacted 2015-16 state budget, EC 42238.03(e) was amended to clarify that the minimum state aid (MSA) guarantee is intended to remain in effect indefinitely for basic aid districts.

Basic aid districts are eligible for the additional one-time mandate discretionary funds, as well as to participate in competitive grant proposals, in the governor's 2016-17 budget.

Basic Aid districts receiving funding under the District of Choice program should be aware that statutory authorization to operate the program sunsets on June 30, 2017 unless the Legislature takes action to extend it (see above for more information).

A number of Marin County school districts have been transitioning in and out of basic aid status. We will work closely with all districts to track the budgetary and cash flow implications of the transition. The guarantee of a minimum of \$200 per ADA from the Education Protection Account (EPA) is dependent on basic aid status, and districts that transition out of basic aid will lose additional EPA revenue for every state dollar they receive as a state-funded LCFF district. In addition, under current law, districts that were basic aid in 2012-13, and lost their basic aid status during transition to full implementation, will continue to have their MSA amount reduced by their 2012-13 fair share reduction amount.

As LCFF rollout continues, all districts need to have systems to implement LCAP actions, track data for the annual update and conduct ongoing stakeholder engagement to ensure successful implementation.

## Charter Schools

On January 18, 2017 the California Supreme Court let stand a 2016 appeals court decision restricting charter schools from operating resource centers outside of their authorizer's geographic boundaries.

*Anderson Union High School District versus Shasta Secondary Home School* sought clarification on the ability of an independent charter to operate resource centers outside the boundaries of the authorizing district.

Due to the Supreme Court's decision to let stand the appeals court decision, charters are not permitted to operate resource centers or other sites outside their authorizing district's boundaries except in very narrow exceptions prescribed in the charter school law.

An LEA with an authorized charter school(s) operating outside its boundaries but within the same county should seek legal counsel to determine the operational and practical implications of this ruling.

## Necessary Small Schools

EC Section 42238.03(e) was amended by AB 104 to authorize minimum state aid after full transition to LCFF. The minimum state aid guarantee calculation will continue to include the deficited 2012-13 Necessary Small School (NSS) allowances, regardless of the current year NSS

status, which may provide additional state aid to some districts until their LCFF net state aid amount surpasses the minimum state aid guarantee calculation.

EC Section 42285(4)(b)(3) establishes eligibility for NSS funding for a high school that is less than 287 students, is the only comprehensive high school in a unified district and has 50 or fewer pupils per square mile of the school district territory. It sunsets July 1, 2017. EC Section 42280 allows funding based on prior year eligibility, so schools impacted by the sunset provision can expect to receive NSS funding in 2017-18 if they met the funding requirements in 2016-17.

## Child Care and Preschool

The 2016-17 Budget Act provides \$3.7 billion for child care and preschool programs: \$1.8 billion for preschool programs, \$1.8 billion for child care programs, and \$89 million for support programs. These are the key budget changes from the 2016-17 Budget Act:

- **Reimbursement Rates:** The 2016-17 budget provides \$68 million for a 10% increase to the standard reimbursement rate starting January 1, 2017. This will be applied as a 5% increase effective July 1, 2016. The new rate for a full-day, center-based State Preschool slot is \$10,115 per year, whereas the new rate for a full-day, center-based General Child Care slot for a preschool-age child is \$10,050 per year.
- **Regional Market Rate (RMR) Increases:** The 2016-17 budget provides \$56 million to increase the RMR to the 75th percentile of the 2014 survey starting January 1, 2017. The budget package includes a two-year hold harmless provision such that providers receive the higher of the old or new rates. Trailer legislation specifies that after July 1, 2018, all rates are set at the 75th percentile of the 2014 survey.
- **License Exempt Rates:** The budget provides \$14 million to increase license-exempt rates from 65% to 70% of the family child care home rates starting January 1, 2017.
- **State Preschool Slots:** The budget provides \$34 million for the State Preschool program to annualize the cost of preschool slots added January 1, 2015. The budget also provides \$8 million for 2,959 new full-day State Preschool slots at LEAs starting April 1, 2017.
- **CalWORKs Child Care:** The budget adjusts the CalWORKs child care budget down by \$25 million compared to the 2015-16 Budget Act due to changes in caseload and underlying cost of care.
- **Additional Funding for Quality Improvement Activities:** Recent changes in federal law and additional federal funds the state is receiving require the state to spend \$9.2 million more on quality improvement activities than last year, bringing

total quality improvement spending in 2016-17 to \$78.2 million. The budget also provides \$1.4 million one-time Proposition 98 general funds for the Los Angeles Trade-Tech Community College to provide job training, mentoring, and college courses to child care workers. These funds are available for expenditure through June 30, 2019.

The governor's proposed budget for 2017-18 included financial adjustments as well as policy changes that foster administrative efficiencies and better align child care and early education programs.

Policy proposals:

- Authorize the use of electronic applications for child care subsidies, making it less burdensome for eligible families to access care and more efficient for providers to process applications.
- Allow children with exceptional needs whose families exceed income eligibility guidelines access to part-day state preschool if all other eligible children have been served. This allows part-day State Preschool providers the flexibility to fill unused slots with other students who would benefit from early intervention or education.
- Align the state's definition of homelessness with the federal McKinney-Vento Act for purposes of child care eligibility. Many providers receive both federal and state funds, and different definitions of homelessness can be confusing.
- Eliminate licensing requirements for State Preschool programs utilizing facilities that meet transitional kindergarten facility standards, specifically K-12 public school buildings.
- Allow State Preschool programs flexibility in meeting minimum adult-to-student ratios and teacher education requirements, allowing for alignment with similar transitional kindergarten requirements.
- Simplify the process by which school districts can align program minutes for State Preschool and transitional kindergarten students.

Significant financial adjustments proposed for 2017-18:

- Full-Year Implementation of 2016 Budget Act Investments — An increase of \$50.5 million non-Proposition 98 general fund and \$23.5 million Proposition 98 general fund to reflect full-year costs of new policies implemented part way through the 2016-17 fiscal year. These costs are associated with an update of the Regional Market Reimbursement Rate to the 75<sup>th</sup> percentile of the 2014 regional market rate survey (beginning January 1, 2017), and an increase of 2,959 slots for full-day State Preschool (beginning April 1, 2017).

- Pause Child Care Funding Increases in 2017-18 — Maintain reimbursement rates for child care providers at 2016-17 levels, pausing rate increases in 2017-18. This includes maintaining the Regional Market Reimbursement Rate at the 75<sup>th</sup> percentile of the 2014 regional market rate survey, maintaining the Standard Reimbursement Rate at the full-year equivalent rate provided in 2016-17 (a 5% increase over the prior year), and forgoing 2017-18 cost-of-living adjustments for child care providers. Additionally, pause the addition of 2,959 full-day State Preschool slots planned to begin on April 1, 2018. In total, these proposals save \$121.4 million non-Proposition 98 general fund and \$105.4 million Proposition 98 general fund.
- Stage 2 — An increase of \$35.8 million non-Proposition 98 general fund in 2017-18 to reflect increases in both the number of CalWORKs Stage 2 cases and the cost per case. Total cost for Stage 2 is \$505 million.
- Stage 3 — An increase of \$1.6 million non-Proposition 98 general fund in 2017-18 to reflect an increase in the cost per case, despite a decline in the number of CalWORKs Stage 3 cases. Total cost for Stage 3 is \$302.5 million.
- Federal Child Care and Development and TANF Funds — A net increase of \$4.8 million federal Child Care and Development and \$120.1 million federal TANF funds in 2017-18. Total federal funding is \$736.6 million.

## Career Technical Education

Updated Grant Award Notifications (GAN) were distributed to LEAs in October 2016. The new award letter extends the use of year one funding to June 30, 2019. Organizations that did not receive an updated GAN should contact their assigned CDE education programs consultant.

If their final award amount has changed, LEAs are required to provide matching funds based on this new amount. It is critical to remember that the LEA's funding contribution increases over the course of the grant.

An illustration of these incremental matching fund increases is below:

CTEIG Match Requirements		
<b>July 1, 2015 to June 30, 2019</b>	\$400 million	1-to-1
<b>July 1, 2017 to June 30, 2018</b>	\$300 million	1-to-1.5
<b>July 1, 2018 to June 30, 2019</b>	\$200 million	1-to-2

For specific information on the requirements for the Annual Progress Report, please see the CDE/CTE website.

## **Educator Effectiveness**

If the district expends funds for this program, the plan shall be explained in a public meeting of the governing board before it is adopted in a subsequent public meeting prior to the end of the fiscal year in which the expenditures occurred.

On or before July 1, 2018, an LEA will submit a detailed expenditure report. The final expenditure report template can be found on CDE's website:

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

The Educator Effectiveness Final Expenditure Report online reporting application can be found at <http://www.cde.ca.gov/pd/ee/eefer.asp>

## **Proposition 39**

All LEA facilities, including leased facilities, are eligible. In addition to classrooms, other school building areas such as auditoriums, multipurpose rooms, gymnasiums, cafeterias, kitchens, pools, and special purpose areas (school/district office, library, media center, and computer and science labs) can be considered for energy efficiency measures and clean energy installations.

Guidelines can be accessed at the website listed below.

### ***Schedule***

<b>Program Fiscal Years</b>	<b>Through 2017-18</b>
<b>Two fiscal year combined funding award requests</b>	September 1 (annually)
<b>Award calculation completed by CDE</b>	October 30 (annually)
<b>SSPI begins allocating awards for approved multiple-year energy expenditure plans</b>	January (annually)
<b>LEAs' project completion reporting</b>	Ongoing
<b>LEAs' expenditure reports to Citizens Oversight Board and Energy Commission</b>	October 1 (annually beginning 2015)
<b>Final Deadline to Submit Plan for Approval</b>	August 1, 2017
<b>LEAs' final encumbrance date</b>	June 30, 2018
<b>Final date all projects must be complete</b>	June 30, 2020
<b>LEAs' final project reporting date</b>	June 30, 2021

For additional information and a listing of LEA funding please visit the California Energy Commission's webpage at: <http://energy.ca.gov/efficiency/proposition39/> and the CDE's webpage at <http://www.cde.ca.gov/fg/aa/ca/prop39cceja.asp>.

## Retirement

### STRS / PERS Retirement, Budget & MYP

On December 21, the CalPERS Board took action to approve a 0.5% reduction in its investment return assumption, from 7.5% to 7.0%. CalPERS estimates that for every 0.25% reduction in its assumed rate of return on investments, a 1% increase in the school employer contribution rate would be required to maintain the funded level.

The effect of the decreased return assumption will be implemented over the next three years, with the impact on the PERS pension fund starting in 2017, and the impact to local government and school employers starting in fiscal year 2018-19. The multiyear rollout allows school districts to make the adjustment in their MYPs.

Below are the anticipated CalPERS Employer Contribution Rates reflecting the increases:

Fiscal Year	CalPERS Projected Employer Contribution Rate
2016-17	13.888%
2017-18	15.8%
2018-19	18.7%
2019-20	21.6%
2020-21	24.9%
2021-22	26.4%
2022-23	27.4%
2023-24 going forward	28.2%

On February 1 the CalSTRS Board lowered its earnings forecast from 7.5% to 7% following a similar action by the CalPERS Board mentioned above. Unlike the CalPERS action that raised employer contribution rates, the CalSTRS employer rates remain unchanged for Second Interim and are expected to remain unchanged until the 2020-21 fiscal year. Post California Public Employees' Pension Reform Act (PEPRA) certificated employees hired since 2012 will have their employee contribution increase by 0.5% for 2017-18, and another 0.5% in 2018-19 to a total of 1% over the two-year period.

Below are the CalSTRS Employer Contribution Rates:

Year	Employer
2016-17	12.58%
2017-18	14.43%
2018-19	16.28%
2019-20	18.13%
2020-21 going forward	19.10%

Although the governor acknowledged further deterioration to the condition of STRS and PERS in his Governor's Message on the proposed 2017-18 state budget, the governor proposes no additional revenue to offset the increased employer retirement contributions.

When fully enacted, the new rates will achieve what the state Legislature intended four years ago with the passage of PEPRA, with school districts bearing 70% of the increased contributions, the state bearing 20%, and employees bearing 10%.

Districts should include the information regarding increased STRS/PERS rates when negotiating with employee associations during salary/benefit bargaining or during any bargaining that will negatively affect a district's current and out-year fund balance. Additionally, best practices provide that districts begin to develop a five-year MYP to prepare for the impact of increased STRS/PERS obligations.

CDE has provided the state's on-behalf CalSTRS contribution rate as a courtesy to LEA staff and auditors since 1999 because CalSTRS did not provide the rate at that time. Recently, it was brought to the CDE's attention that CalSTRS started publishing the on-behalf contribution rates. However, the rates published by CalSTRS were different than the rates the CDE calculated. In August, the CDE and CalSTRS staff met to discuss the issue, and both agencies agreed that CalSTRS should be the authoritative agency to calculate and publish the on-behalf contribution rate, which can be found on the CalSTRS FAQ website: <http://www.calstrs.com/general-information/gasb-67-68-frequently-asked-questions>

## Adult Education Block Grant

The final budget for 2016-17 did not appropriate any additional funding to schools. However, \$5 million was appropriated from the general fund to the Chancellor of the California Community Colleges and the Superintendent of Public Instruction to jointly select a community college district, school district, county office of education, or adult education consortium to provide statewide leadership for community college districts and LEAs participating in the Adult Education Block Grant Program. The funds allocated must be expended by the selected community college district or LEA to provide leadership activities in the 2016-17, 2017-18, and 2018-19 fiscal years.

All LEAs participating in the Adult Education Block Grant Program are required to fulfill the following criteria to receive an apportionment:

- Per EC Section 84906(a), have approved an adult education plan that addresses that fiscal year, with detailed information as specified in EC Section 84906(b).
- Per EC Section 84913, use these funds on only the seven following areas:
  1. Elementary and secondary basic skills, including classes required for a high school diploma or high school equivalency certificate;
  2. Programs for immigrants eligible for educational services in citizenship, English as a second language, and workforce preparation;
  3. Programs for adults, including older adults, for entry or re-entry into the workforce;
  4. Programs for adults, including older adults, to develop knowledge and skills to assist elementary and secondary school children to succeed academically;
  5. Programs for adults with disabilities;
  6. Short term career technical educational programs with high employment potential;
  7. Programs offering pre-apprenticeship training, in coordination with apprenticeship program(s), as specified.

An LEA will also be required to adhere to specified requirements to maintain its consortium membership.

The governor's 2017-18 proposed budget makes no new increases for the Adult Education Block Grant funding.

## Audit Requirements

The K-12 Audit Guide Committee convened by the State Controller's Office develops proposed audit procedures to implement legislative requirements. The Education Audit Appeals Panel (EAAP) ultimately must approve the committee's recommendations.

At its June 2016 meeting, the EAAP adopted the permanent regulations for the 2016-17 Audit Guide, which is available at [www.eAAP.ca.gov](http://www.eAAP.ca.gov). These changes will be effective July 1, 2016 for the annual 2016-17 fiscal year audit.

The changes to the 2016-17 Audit Guide are as follows:

- Section R, Educator Effectiveness, is amended to add specific years, 2015-16 and 2016-17, to the directive that auditors confirm whether the LEA developed a plan for Educator Effectiveness expenditures.
- Section W, Unduplicated Local Control Funding Formula Pupil Counts, is amended to authorize auditors to select another student for a representative sample to replace selected students who have transferred to another LEA, in lieu of obtaining the needed information from the new LEA.
- Section Z, Immunizations, is amended to refer to current medical exemptions and personal beliefs exemptions filed before January 1, 2016, from measles testing; and to delete the personal beliefs exemption as to the T-dap vaccination, in accordance with SB 277.

On November 18, 2016, the State Controller's Office submitted proposed changes to the EAAP.

Proposed changes for 2016-17 are as follows:

- Section S. California Clean Energy Jobs Act – Technical amendment – Reference the Multiyear Schedule and website, final project completion report, and reference California Clean Energy Program Implementation Guidelines applicable to the audit year.
- Section BB. Mode of Instruction – Technical amendment – Clarify if ADA reported to CDE as classroom-based instruction was generated in full compliance with nonclassroom-based, then LEA should report ADA appropriately and exclude ADA from classroom-based.
- Mental Health Expenditures – New addition – Procedure to verify funds expended were used to provide mental health related services in the 2016-17 fiscal year. These audit procedures shall be included in future fiscal years if the Controller recommends the addition of these procedures pursuant to subdivision (a) of Section 14502.1.

Proposed changes for 2017-18 are as follows:

- Section C. Kindergarten Continuance – Technical amendment – Clarify procedure to obtain a list of pupils who turned 6 years old by September 1 and were enrolled in kindergarten for the year audited for testing of kindergarten continuance forms.
- Section R. Educator Effectiveness – Amendment – Amend procedure 1 to include “2017-18” in determining if the LEA developed and adopted a plan. Add procedure to verify LEA submitted the detailed expenditure report to CDE.
- Section S. California Clean Energy Jobs Act – Amendment – Add procedure #7 where if an approved energy expenditure plan project is not yet completed, verify if the LEA submitted an annual progress report.

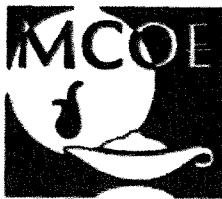
- Section Y. Independent Study – Course Based – Amendment – Require an LEA to be audited for two consecutive years when operating an independent study course based program. Thereafter, the program will be audited if the number of units of ADA reported is material as shown in the materiality table.
- Section Z. Immunization – Section deleted – If there are significant findings in 2015-16 and/or 2016-17, CDE may propose that the procedures be included in the audit guide for 2018-19.
- Schedule of Charter Schools – Amendment – identify the charter school number for each charter school listed.

On January 19, 2017, the Office of Administrative Law approved the emergency regulations for the 2016-17 supplemental audit guide. see <http://caap.ca.gov/>.

## **Summary**

As stated in the Introduction, this edition of the Common Message is intended to provide information and guidance to assist LEAs in developing 2016-17 Second Interim reports and their MYPs. In the foreseeable future, funding growth is expected to be limited as LCFF target funding is approached and projections indicate a leveling of state revenue; employer contributions to retirement benefits are scheduled to rise annually through 2024; and requirements to continually improve academic performance remain. More than ever, attention must be paid to out-year projections and the impact of current decisions within the control of local decision makers, as well as factors outside the control of the LEA.

As always, we appreciate all you do to help create and sustain stable budgets that support the education of Marin students. Thank you for your continued efforts.



# MARIN COUNTY

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## OFFICE OF EDUCATION

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MARY JANE BURKE  
MARIN COUNTY  
SUPERINTENDENT OF SCHOOLS

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January 13, 2017

Mr. Joshua Barrow, President  
Sausalito Marin City School District  
25 Burgess Court  
Marin City, CA 94965

Dear Mr. Barrow:

Our office has completed its review of the Sausalito Marin City School District's First Interim budget report for 2016-17 in compliance with the provisions of Education Code 42131(a)(2). The Code requires the County Superintendent to approve or disapprove Interim Report certifications after:

Examining the report to determine whether it complies with the standards and criteria established pursuant to Education Code 33127.

Determining whether the First Interim budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

**The Board's POSITIVE certification of the First Interim budget report has been amended to a QUALIFIED certification based on the following concerns:**

- The District is exhibiting an increasing number of the conditions most commonly encountered by school agencies needing intervention, including:
  - Turnover in key administrative positions
  - Substantial long-term debt commitments
  - Shortage of qualified staff
  - Increasing number of audit exceptions
- The First Interim Budget report reflected deficit spending equal to 55% of total reserves over the current and two subsequent years.
- The Board's recent approval of collective bargaining increases which were not included in the First Interim budget.
- The District's recently published audited financial statements include findings of material weakness in the District's system of internal controls over financial accounting and reporting.

- Absent any changes the District will be unable to meet the minimum reserve for uncertainty in the 2019-20 fiscal year

A qualified certification indicates the District may be unable to meet its financial obligations for the current or two subsequent fiscal years. A qualified certification grants certain authorities to the county office of education, pursuant to Education Code 42127.6 including a requirement that any non-voter approved debt be approved by the County Superintendent prior to issuance and that disclosure of any proposed salary schedule increases be provided to the County Superintendent for review and comment at least 10 days prior to Board action to approve.

The District will need to develop a deficit reduction and recovery plan addressing the conditions that created the Qualified certification. In order to return to a positive certification, a preliminary plan will need to accompany the District's Second Interim Budget report. Our office is committed to working closely with the District as you work to return the District to a positive certification.

The District has the right to submit an appeal of the County Superintendent's decision to change the District's certification. Education Code 42131(a)(2) provides that no later than five days after receipt of notice of a change to qualified, the governing board of the school district may submit an appeal to the State Superintendent of Public Instruction. The Superintendent of Public Instruction shall determine the certification to be assigned to the district no later than 10 days after receiving the appeal and shall notify the school board and the county superintendent of schools.

#### **STATE AND NATIONAL ECONOMIC INFLUENCES for SAUSALITO MARIN CITY SCHOOL DISTRICT**

Through our fiscal oversight role we carefully monitor the economy, its impact on State and Federal revenues, and how these might affect Marin County school districts and students. This past year marked the third year of the Local Control Funding Formula's (LCFF) accountability element through the Local Control Accountability Plan Annual Update (LCAP), and its accompanying impact on local budgeting and planning. Also on the watch list are pending implementation costs associated with the Affordable Health Care Act, rising pension costs, as well as fiscal information unique to each district. This letter highlights the areas under watch for Sausalito Marin City School District.

#### **2017-18 GOVERNOR'S BUDGET PROPOSAL**

On January 10, the Governor released his 2017-18 Budget Proposal. Proposition 98 funding for schools is proposed at \$73.5 billion, an increase of \$2.1 billion from the 2016-17 year. However, the Governor points out the revenue growth trend has declined from previous estimates. Specifically, the Governor's budget summary states that overall, revenue forecasts for the three-year period 2015-16 through 2017-18 are now \$5.8 billion lower than projected last June. Consequently, the 2016-17 budget, absent corrective action, would face a deficit of almost \$2 billion. Accordingly, Governor Brown proposes a number of one-time spending adjustments, delays, and suspensions to General Fund spending commitments in order to "rebalance the budget", including a \$1.8 billion downward adjustment of K-14 (Proposition 98) spending levels over a three-year period. To that end, the Governor proposes a one-time deferral from June, 2017 to July, 2017 of \$859 million in LCFF funding and \$310 million of 2016-17 one-time revenues. Nevertheless, included in the budget is a fifth-year investment of more than \$744 million in the Local Control Funding Formula, including a 1.48% cost of living adjustment.

The budget also includes a proposal for \$287 million in one-time Proposition 98 funding for all school districts equal to slightly less than \$50 per pupil, with these funds intended to offset any mandate reimbursement claims. These funds are to be used at local discretion to support critical investments such as content standards

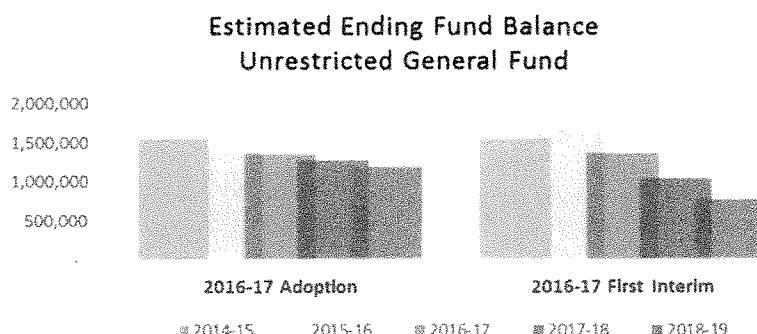
implementation, technology, professional development, induction programs for beginning teachers, and deferred maintenance.

While voters approved an extension of temporary Proposition 30 taxes in November 2016, the new funding generated by Proposition 55 will extend the state's reliance on a volatile source of revenue: capital gains and stock market swings that have amplified the impact of recessions and recoveries.

Finally, in spite of increased state revenues, school districts will continue to be challenged to keep up with the rising costs of pension obligations associated with CalSTRS and CalPERS increases set over the next five years. While districts had factored in STRS and PERS increases when preparing multi-year projections, the CalPERS board recently took action to reduce the discount rate (the average interest earnings) and phase in an additional increase to the employer and employee contribution rates over the next three years. This ongoing and increasing liability calls for budgetary prudence in spite of increased revenues.

#### **CHANGE IN BUDGETARY POSITION for SAUSALITO MARIN CITY SCHOOL DISTRICT**

The District's First Interim budget and multi-year projection reflects a decline in budgetary position when compared to the Adopted budget. The following chart displays the District's estimated ending fund balance in the unrestricted general fund for the last two years and the District's projection for the current and two subsequent years:



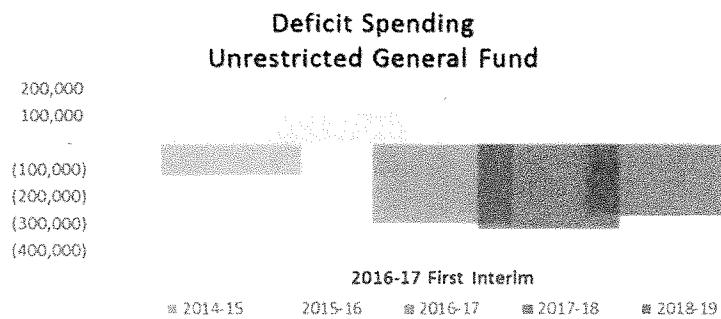
The last several years have seen substantial one-time revenues that have helped immensely in meeting the many competing demands; however, if expended on ongoing commitments, the District's budget has to absorb future costs. The final budget for 2016-17 includes just \$214 per ADA in one-time revenues and the 2017-18 Governor's budget proposal includes less than \$50 per ADA in one-time revenues.

The District's financial position is under increasing pressure from retirement system increases, obligations under the LCFF supplemental and concentration grant as well as natural inflation. The retirement system cost increases alone are projected to consume almost 90% of the current year budgeted increase in local property taxes.

The District's independent auditor found the District did not comply with the Administrator/Teacher ratio requirement in the 2015-16 year which results in a financial penalty of approximately \$38,000. The District has indicated in their corrective action plan that they will remain out of compliance for the 2016-17 year. We recommend the District recognize the liability for 2015-16 as well as 2016-17 and review staffing to ensure compliance in the 2017-18 school year.

## **OPERATING DEFICITS**

The District is projecting operating deficits in the unrestricted general fund in the current and both subsequent years of the First Interim budget and multi-year projection as displayed in the chart below.



The cumulative impact of this projected deficit spending is a \$0.9 million (55%) decline in fund balance over the current plus two subsequent years, leaving the District with reserves of \$0.7 million or 13% of total expenditures at June 30, 2019. We note that the District settled negotiations with staff after First Interim was approved. Deficit spending will, therefore, increase by \$0.4 million over the current and two subsequent years, reducing the District's reserves to \$0.37 million or 6% of total expenditures at June 30, 2019.

**As noted above, the District will need to submit a deficit reduction and recovery plan with the Second Interim Budget Report.**

While some deficit spending may be a result of one-time costs from prior year funding sources, ongoing structural deficits threaten a school district's future educational programs. Districts that wait too long to address and correct structural deficits are forced to make dramatic corrections all at once. In contrast, carefully planned and phased-in structural corrections lessen the impact on children.

## **LOCAL CONTROL FUNDING FORMULA (LCFF) for SAUSALITO MARIN CITY SCHOOL DISTRICT**

Although the 2016-17 state budget includes a significant increase in Proposition 98 funding for schools, the increase is largely directed towards fully implementing the LCFF. Notwithstanding the restoration to education funding, the new funding formula has markedly different results for the individual districts in Marin County.

For basic aid districts, including Sausalito Marin City School District, the LCFF does not generate any additional revenue beyond the previously restricted categorical funding received in 2012-13. Nonetheless, the District has an obligation under the new funding formula to direct the supplemental and concentration grant included in the District's LCFF entitlement towards increasing or improving services to pupils of higher need. The District's 2016-17 LCFF supplemental and concentration grant entitlement as reported in the District's approved LCAP is \$0.3 million. **While the District must develop a plan to reduce deficit spending, protecting supplemental and concentration grant expenditures will be necessary to sustain programs that are critical to the success of all students.**

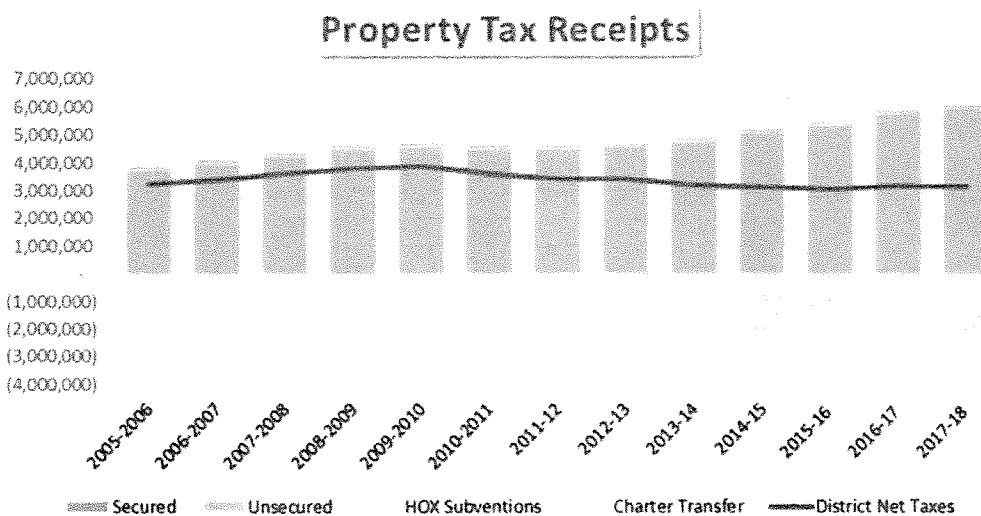
## **LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP) for SAUSALITO MARIN CITY SCHOOL DISTRICT**

Under the LCFF, each district is required to adopt an LCAP, aligned with the state's priorities, that identifies locally developed goals, actions and expenditures to attain outcomes for all students. The LCAP is the district's blueprint for college and career success for all students. The State Board of Education has adopted an updated template for

preparation of the LCAP for the cycle beginning in 2017-18 and has begun to adopt the evaluation rubrics that help assess the District's success in improving pupil outcomes. The Marin County Office of Education will be providing professional development again this year as part of our commitment to working with districts in support of their locally defined goals to make the LCAP process more meaningful while ensuring compliance with state statutes.

#### PROPERTY TAX TRENDS

Property taxes provide 88% of the District's total unrestricted revenue sources. The following chart shows actual growth rates through 2015-16 and the County of Marin projections for 2016-17 and 2017-18. The chart also shows the deduction to the District's property taxes for the transfer to the Willow Creek Academy Charter School. While total tax receipts have grown from \$3.9 million in 2005-06 to an estimated \$5.9 million in 2016-17, the District's net taxes after the charter transfer (displayed as a solid line) have declined to \$3 million in the current year from a high of \$3.9 million in 2009-10.



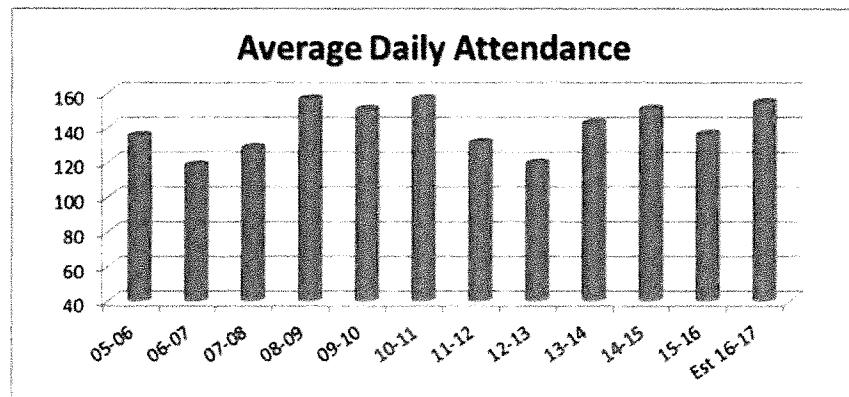
#### COMMUNITY FUNDED DISTRICTS – BASIC AID

Community funded districts are commonly called "basic aid", which refers to the basic aid entitlement for all students of \$120 per Average Daily Attendance (ADA) as set forth in the California Constitution and defined in Education Code Section 41975. Ultimately, basic aid districts receive the benefit of excess taxes, which exceed their LCFF entitlement.

An additional constitutional guarantee began with the passage of Proposition 30. Drafted as a means of guaranteeing benefit to all schools, Proposition 30's Education Protection Act (EPA), which expires in 2018, provides that no school district shall receive less than \$200 per Average Daily Attendance. Proposition 55 approved by the voters in November 2016 extends this temporary tax and associated funding to school districts through 2030.

## STUDENT ATTENDANCE

The District's average daily attendance (ADA) shows a cycle of increase and decline.



## FEDERAL BUDGET

President Obama signed a continuing resolution in December 2016 funding government operations through April 2017 at the current budget cap. This means 2017-18 federal funding for schools will remain essentially flat unless changed by the new administration.

The federal government recently released regulations to implement the provisions of the newly enacted 'Every Student Succeeds Act' (ESSA). ESSA reauthorizes the Elementary and Secondary Education Act (ESEA) and replaces the No Child Left Behind (NCLB) Act. The regulations impose new accounting requirements that will require changes to the current statewide system. Most provisions of the new law will not become effective until 2017-18 or later.

Overall, the new law provides states authority on standards, assessments, and interventions while limiting the authority of the federal government. States must develop and implement a single, statewide accountability system that measures academic achievement. The State Board of Education (SBE) continues to work on aligning the state's accountability and assessment system, including the Local Control and Accountability Plans, with the ESSA.

## SALARY SETTLEMENTS

School districts are in the "people business." We note the District settled negotiations with all bargaining units for 2016-17 in January 2017. We thank the District for the timely submission of the Public Disclosure of Collective Bargaining Agreement and multi-year projection. The District's Second Interim budget will need to reflect the settlement.

We note the salary settlement exacerbates the District's deficit spending to an unsustainable level, reducing reserves to just \$0.37 million or 6% of total general fund expenditures at June 30, 2019. As noted above, the District will need to develop and submit a plan to reduce deficit spending with the Second Interim report.

## CASH FLOW

The District's historical cash flow statements indicate the District has sufficient cash throughout the year to meet operating expenditures without external cash borrowing. We note the District has taken the precautionary

measure of requesting a TAN for the 2016-17 fiscal year, which has been approved by the Board of Supervisors. The District is well advised to maintain reserve levels at far higher levels than the state required minimums to ensure sufficient cash for operating purposes.

#### **LONG TERM DEBT**

The District issued \$3.7 million in Certificates of Participation debt in February 2012 to provide funds to finance the Martin Luther King Jr. Academy classroom construction project. The debt matures in 2045 and requires annual debt service payments of approximately \$200,000. The debt service payments are an obligation of the general fund.

#### **BOND FINANCING**

The District previously issued \$15.8 million in general obligation bonds under the authority of Measure I approved by the voters in November 2004. In February 2015, the District refinanced all outstanding general obligation bond debt with a \$16.5 million issuance. The debt service schedule indicates all outstanding debt will be retired by June 30, 2043.

School district bond financing has come under increasing scrutiny in the past few years and is subject to new regulations relative to disclosure, issuance structure and debt-service ratios. Effective January 1, 2017 the sale of any municipal debt must be reported to the California Debt and Investment Advisory Commission (CDIAC) thirty days prior to the sale. The passage of Senate Bill 1029 in 2016 also requires all districts issuing debt to have adopted a debt policy. We are encouraging all Marin County school districts to become familiar with the resources available through CDIAC and the best practices guides related to financing published by the Government Finance Officers Association (GFOA) to assist in the management of risks associated with bond financing.

#### **RETIREE BENEFITS**

The District provides health benefits to retired employees (OPEB) that have met certain eligibility requirements funding these benefits with the annual budget appropriation paying as the expenditures come due. The District's projected OPEB liability is \$107,000. This measurement is based on the District's actuarial study dated July 2013.

#### **RESERVES**

The District maintains the state-required minimum reserve for economic uncertainty of 5% in the current and two subsequent years. In addition, we note the Board has taken action to increase the reserve for economic uncertainty by 5% for a total reserve of 10% which is maintained across all three years of the First Interim multi-year projection. As noted above, with the inclusion of the recent salary settlement, the District's reserve will fall to 6% in the 2018-19 fiscal year.

All school districts, whether state aid or community funded, are well advised to establish higher than minimum reserves in order to provide for the financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs; cash flow deferrals; and general economic uncertainties. Higher than minimum reserves allows the District to better ensure a consistent and stable program offering for students.

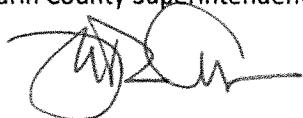
## **CONCLUSION**

We thank Amy Prescott for her timely submission of the First Interim budget using the statutorily required forms. If you have any questions, please do not hesitate to contact me at 415-491-6607.

We appreciate your dedication and service to the children of Marin County. We also appreciate the District's willingness to work with our office and the California Collaborative for Educational Excellence as it works to change things for the betterment of students.

Sincerely,

MARY JANE BURKE  
Marin County Superintendent of Schools



JAMES R. CERRETA  
Assistant Superintendent

cc: Will McCoy, Superintendent  
Amy Prescott, Interim Chief Business Official