

Galt Joint Union Elementary School District
Board of Education
“Building a Bright Future for All Learners”

Special Board Meeting
Thursday, March 2, 2017
6:00 p.m. Closed Session
6:30 p.m. Open Session

GJUESD District Office
1018 C Street, Suite 210, Galt, CA 95632

AGENDA

Anyone may address the Board regarding any item that is within the Board's subject matter jurisdiction. However, the Board may not take action on any item which is not on this agenda as authorized by Government Code Section 54954.2.

Community members and employees may address items on the agenda by filling out a speaker's request form and giving it to the board meeting assistant prior to the start of that agenda item.

Comments are limited to no more than 3 minutes or less pending Board President approval.

A. 6:00 p.m. – Closed Session: District Office Conference Room

B. Announce Items to be Discussed in Closed Session, Adjourn to Closed Session

1. CONFERENCE WITH LABOR NEGOTIATOR, Government Code §54957.6
Agency Negotiator: Karen Schauer, Claudia Del-Toro Anguiano, Tom Barentson, Donna Mayo-Whitlock
 - Employee Agency: (GEFA) Galt Elementary Faculty Association
 - Employee Agency: (CSEA) California School Employee Association
 - Non-Represented Employees

2. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE, Government Code §54957

C. Adjourn Closed Session, Call Meeting to Order, Flag Salute, Announce Action Taken in Closed Session

D. Public Comments for topics not on the agenda

Public comment should be limited to three minutes or less pending Board President approval. Community members who cannot wait for the related agenda item may also request to speak at this time by indicating this on the speaker's request form.

E. Recommended Actions

- | | | |
|---------|---|-------------------------|
| 131.837 | Board Consideration of Approval of 2 nd Interim Budget Report and Budget Revisions for 2016-2017 | MOTION |
| 131.838 | 1 st Reading of Board Policy 3461 Debt Management | 1 st Reading |

F. Pending Agenda Items

1. School Furniture Analysis and Pilot Programs
2. Governance Team Continuous Improvement
3. Learner Support Services
4. Innovation Mini Grants

G. Public Comments for topics not on the agenda

Public comment should be limited to three minutes or less pending Board President approval.

H. Adjournment

The next regular meeting of the GJUESD Board of Education: March 22, 2017

Board agenda materials are available for inspection at the address below.

Individuals who require disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing:

Karen Schauer Ed.D., District Superintendent
Galt Joint Union Elementary School District
1018 C Street, Suite 210, Galt, CA 95632
(209) 744-4545



Board Meeting Agenda Item Information

Meeting Date: 3/2/17	Agenda Item: Closed Session
Presenter: Karen Schauer	Action Item: Information Item: XX

1. CONFERENCE WITH LABOR NEGOTIATOR, Government Code §54957.6
Agency Negotiator: Karen Schauer, Tom Barentson, Donna Mayo-Whitlock, Claudia Del Toro-Anguiano
 - Employee Agency: (GEFA) Galt Elementary Faculty Association
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2. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE,
Government Code §54957



Board Meeting Agenda Item Information

Meeting Date: 3/2/17	Agenda Item: 131.837 Board Consideration of Approval of 2 nd Interim Budget Report and budget Revisions for 2016-2017
Presenter: Tom Barentson	Action Item: XX Information Item:

We have prepared the Second Interim Budget Report for the 2016-17 budget year for your review and approval. Revenue and Expenditure adjustments have been entered and are now based on the 2017-18 Governor's Budget projection that we learned of in January 2017. The district projects this year's unrestricted reserve to be 7.35% and next year's at 5.45%. From the January 2017-18 Governor's Budget recommendations, funding/expense projections have been made for the next year and the following years.

The District currently projects a 3.05% unrestricted reserve for the 2018-19 school year. While we meet the standard set forth by the state, we want to work to increase that reserve over the next two years. Between now and the presentation of our 2017-18 Annual Budget in May/June, staff will be working with all departments and school sites to determine what changes need to be made to meet our budget requirements and at the same time provide the best possible learning environments for our students and staff. Routine Maintenance Funding has been raised to 3% for the 2017-18 and 2018-19 Budget Years.

The District has budgeted additional budget cuts (\$590,000) for the 2018-19 Budget year to meet our budget reserve goals. We will continue to look at other areas of revenue growth and expenditure reductions as we plan for the 2017-18 Budget Adoption.

The reestablishment of a Deferred Maintenance budget will begin with our development of our 2017-18 Budget and we are targeting to meet the 3% goal, as established by our Board of Education by budget year 2020-2021.

Staff recommends Board approval.

Galt Joint Union Elementary School District 2016-17 2nd Interim Budget Assumptions

INCOME

ASSUMPTIONS

Student ADA	-Revenue is based on the 15-16 P2 ADA of 3,506. We are in declining enrollment, so revenue is based on prior year. -The final GAP funding has been updated to 55.28% for 16/17 and a decrease to 23.67% for 17/18.
Federal Income	-The Budget has been increased by the following: Title I Income was increased by \$171,000. Title III Income was increased by \$13,000. Medi Cal MAA income was increased by \$42,000.
State Income	-The Budget has been increased by the following: Lottery funding of \$17,000 Instructional Lottery funding of \$14,000
Local Income	-2016-17 income/donations have been updated.
Transfers In	-Additional transfer of \$21,000 from Developer Fees has been added.
Transfers Out	-CAFÉ projected deficiency of \$351,207 has been updated.

EXPENSES

Cert. Salaries	-Minor changes due to employee leaves and vacancies have been made to the budget.
Class. Salaries	-Minor changes due to employee leaves and vacancies have been made to the budget.
Benefits	-Increases/decreases to statutory benefits have been budgeted to reflect salary changes
Supplies	-Increases/decreases have been budgeted to reflect deferral of expenses to later years.
Operating Expenses	-Increase in operating expenses have been budgeted to reflect increase in contracts for Psychologist, Maintenance work and legal fees.
Capital Outlay	-Capital Outlay has been increased by the amounts budgeted for equipment for Maintenance
Transfers Out	-A transfer of \$351,207 to Cafeteria Fund 13 has been budgeted

OTHER FUNDS:

CHILD DEVELOPMENT

-No changes at this time.

CAFETERIA FUND

-Income has been updated on current cafeteria use to include changes in the Free/Reduced income structure for three of our sites.

Other expenses have been updated based on current cafeteria use.

The transfer into Cafeteria from Fund 1 has been decreased to \$351,207. This will offset the projected deficit in this fund.

CAPITAL FACILITIES

- Income has no change at this time. Expenses have been updated to reflect current projects.

MELLO ROOS

-Income has been updated to remove transfer in that was processed in prior year.

No changes have been made to the following funds:

**Deferred Maintenance
Post Employment Benefits Fund
County School Facilities Fund
Special Reserve**

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,508.39	3,509.86	3,460.27	3,506.08	(3.78)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,508.39	3,509.86	3,460.27	3,506.08	(3.78)	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	6.04	5.84	0.00	0.00	(5.84)	-100%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.34	0.00	0.00	(0.34)	-100%
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)	6.04	6.18	0.00	0.00	(6.18)	-100%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,514.43	3,516.04	3,460.27	3,506.08	(9.96)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Multi Year Financial Analysis

2/1/2017

16-17 Projection 2nd Interim

Assumptions:

Step/Class = \$498,187 annually

STRS increase of 1.85% additional in 2017/18 and beyond

PERS increase of 1.91% additional in 17/18 and 18/19

Declining enrollment of approximately 50 ADA in 16/17, decrease of 46 ADA in 17/18,
decrease of 14 ADA in 18/19

0% COLA in 16/17, 1.48% COLA in 17/18, and 2.40% in 18/19

Assumes 55.28% LCFF GAP increase in 16/17, 23.67% LCFF GAP increase in 17/18,
and 34.42% LCFF GAP increase in 18/19

2.5% Routine Repair/Maintenance in 16/17 and 3% in 17/18 and 18/19

One-Time Funding in 16/17 of approximately \$750,275

One-Time Funding in 17/18 of approximately \$166,000

RTTT carryover and expense of approximately \$1,037,240

	Account Codes	Projected 2016-17	Projected 2017-18	Projected 2018-19
A. REVENUES				
LCFF Sources	8010-8099	29,763,860	29,697,553	30,105,645
Federal Revenues	8100-8299	3,517,041	2,479,800	2,479,800
Other State Revenues	8300-8599	3,865,258	3,278,983	3,112,983
Other Local Revenues	8600-8799	2,707,298	2,707,298	2,707,298
		<u>39,853,457</u>	<u>38,163,634</u>	<u>38,405,726</u>
Total Revenues				
B. EXPENDITURES				
Certificated Salaries	1000-1999	19,017,161	18,286,853	18,583,355
Classified Salaries	2000-2999	6,975,196	7,101,727	7,229,219
Employee Benefits	3000-3999	8,371,836	8,652,012	9,147,071
Books and Supplies	4000-4999	3,201,865	1,739,711	1,573,711
Services	5000-5999	4,338,403	3,159,895	3,159,895
Capital Outlay	6000-6999	631,610	0	0
Other Outgo	7100-7299	139,643	139,643	139,643
Direct/Indirect Costs	7300-7399	(122,077)	(122,077)	(122,077)
<i>Proposed Additional Budget Cuts</i>				<i>(590,000)</i>
Total Expenses		<u>42,553,637</u>	<u>38,957,764</u>	<u>39,120,817</u>
Difference (Revenues-Expenses)		(2,700,180)	(794,130)	(715,092)
Prior Year Adjustments				
Transfers In		31,905	20,000	20,000
Other Sources		0	0	0
Transfers Out		351,207	0	0
Total Transfers		<u>(319,302)</u>	<u>20,000</u>	<u>20,000</u>
Net Increase(Decrease) in Fund Balance		(3,019,482)	(774,130)	(695,092)
Beginning Balance		7,596,930	4,577,448	3,803,318
Audit Adjustments				
Ending Reserve Balance		4,577,448	3,803,318	3,108,226
Econ. Uncertainties		1,287,145	1,168,733	1,173,625
Reserve %		3.00%	3.00%	3.00%

Components of Reserve	Projected 2016-17	Projected 2017-18	Projected 2018-19
Revolving Fund	20,000	20,000	20,000
Prepaid			
Restricted Beg. Balance:			
Restricted Carryover	834,076	820,986	820,986
Lottery Current to spend next year	62,100	62,100	62,100
Reserve for Supplemental/Conc.	532,620	777,852	1,012,750
District Technology- one time set aside	300,000		
Reserve for declining enrollment	1,541,507	953,647	18,766
	<u>3,290,303</u>	<u>2,634,585</u>	<u>1,934,602</u>
3% Economic Uncertainties	1,287,145	1,168,733	1,173,625
<i>Reserve for Economic Uncertainties</i>	3%	3%	3%
<i>Total Reserve</i>	4,577,448	3,803,318	3,108,226
<i>Total Reserve Percentage</i>	11%	10%	8%
Total Unrestricted Reserve	7.35%	5.45%	3.05%

Galt Joint Union Elementary School District 2016-17 2nd Interim Budget

MULTI-YEAR BUDGET NARRATIVE and ASSUMPTIONS

The Multi-year Projection is based on the following assumptions:

- The Local Control Funding Formula (LCFF) revenue has been calculated using the FCMAT (Fiscal Crisis and Management Assistance Team) calculator. The calculator was updated by FCMAT to incorporate the Governor's 16-17 budget.
- Enrollment Projections: Note – we are funded on the attendance rate of our enrollment or “Average Daily Attendance” (ADA). Typically, we average about a 95% - 96% actual attendance rate on our enrollment.
 - 2016-17: 3,618
 - 2017-18: 3,572
 - 2018-19: 3,558
- COLA Projections:
 - 2016-17: 0.00%
 - 2017-18: 1.48%
 - 2018-19: 2.40%
- LCFF Gap Funding
 - 2016-17: 55.28%
 - 2017-18: 23.67%
 - 2018-19: 53.85%
- STRS Employer Rates
 - 2016-17: 12.58%
 - 2017-18: 14.43%
 - 2018-19: 16.28%
 - 2019-20: 18.13%
- PERS Employer Rates
 - 2016-17: 13.88%
 - 2017-18: 15.80%
 - 2018-19: 17.70%
 - 2019-20: 19.70%
- Unduplicated/Free/Reduced/El percentages:
 - 2016-17: 62%
 - 2017-18: 60%
 - 2018-19: 60%
- Step and Column increases of \$498,187 annually.
- Projected benefit costs include the increased STRS and PERS rates for each year.

- Reductions in federal income, from the phase out of Race to the Top grant and corresponding expenses in staffing, supplies, and services have been accounted for in 2016-17. No Race to the Top income/expenses have been budgeted in 2017-18.
- An increase of .44% in GAP funding for 16/17, a 50.29% decrease for 17/18, and an increase of 12.63% in 18/19 have been projected. This is consistent with the Governor's budget. This is a large decrease in LCFF revenue projected for 17/18.
- Educator Effectiveness expenses have been removed from 17/18 and 18/19. Should we not spend the entire grant in 16/17, the carryover will be added to the 17/18 budget.
- 2017-18 One-Time Mandate Block Grant of \$166,000 has been budgeted. All One-Time grants have been removed in 2018-19.
- The Routine Repair and Maintenance restricted account is funded at 2.5% of the total general fund adopted budget expenditures for 16-17. 17-18 and 18-19 have been projected at 3%. Any balance in this account is required to carry over to the next year and cannot be used for unrestricted expenditures.
- We are anticipating a decline in P-2 ADA for 16/17 of 50 students. This ADA will be used for the 17/18 funding projection. We are also anticipating a decline of 46 students in 17/18 which will be used in the 18/19 funding projection.
- Step and column increases of \$498,187 annually have been assumed in the projection, but salary increases have not been included in any year, including current year.
- Components of the Ending Balance
 - ✓ Restricted carryovers each year must be reserved as part of the program from which the funding originated.
 - ✓ The calculation for the Supplemental/Concentration funding is \$3,854,473 in 2016-17, \$3,876,987 in 2017-18, and \$3,866,653 in 2018-19. There will be a carryover of approximately \$532,600 at the end of 2016-17 and \$772,183 at the end of 2017-18, and \$926,763 at the end of 2018-19. The carryovers have been reserved in the multi-year analysis to allow the district the necessary time needed to analyze and determine the best implementation of this targeted funding from LCFF.
 - ✓ No carryovers of One-time Mandate Block Grant income are budgeted for either 2017-18 or 2018-19.
 - ✓ The district's multi-year technology plan indicates a definite need to reserve funding each year for the on-going replacement of student/staff computers and the necessary servers, etc. to support district technology. \$300,000 has been set aside in 16/17 for this purpose.
 - ✓ Any remaining reserve has been labeled as a reserve for declining enrollment.
 - ✓ The district's Reserve for Economic Uncertainties has been set at 3% annually.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	29,763,860.00	-0.22%	29,697,553.00	1.37%	30,105,645.00
2. Federal Revenues	8100-8299	3,517,040.93	-29.49%	2,479,800.00	0.00%	2,479,800.00
3. Other State Revenues	8300-8599	3,865,258.50	-15.17%	3,278,983.00	-5.06%	3,112,983.00
4. Other Local Revenues	8600-8799	2,707,298.01	0.00%	2,707,298.01	0.00%	2,707,298.01
5. Other Financing Sources						
a. Transfers In	8900-8929	31,905.00	-37.31%	20,000.00	0.00%	20,000.00
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)		39,885,362.44	-4.27%	38,183,634.01	0.63%	38,425,726.01
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,017,161.35		18,286,853.35
b. Step & Column Adjustment				296,502.00		296,502.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,026,810.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,017,161.35	-3.84%	18,286,853.35	1.62%	18,583,355.35
2. Classified Salaries						
a. Base Salaries				6,975,195.60		7,101,726.60
b. Step & Column Adjustment				127,492.00		127,492.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(961.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,975,195.60	1.81%	7,101,726.60	1.80%	7,229,218.60
3. Employee Benefits	3000-3999	8,371,836.17	3.35%	8,652,012.00	5.72%	9,147,071.00
4. Books and Supplies	4000-4999	3,201,864.79	-45.67%	1,739,711.00	-9.54%	1,573,711.00
5. Services and Other Operating Expenditures	5000-5999	4,338,403.33	-27.16%	3,159,895.00	0.00%	3,159,895.00
6. Capital Outlay	6000-6999	631,610.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	139,643.00	0.00%	139,643.00	0.00%	139,643.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(122,077.13)	0.00%	(122,077.00)	0.00%	(122,077.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	351,207.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(590,000.00)
11. Total (Sum lines B1 thru B10)		42,904,844.11	-9.20%	38,957,763.95	0.42%	39,120,816.95
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,019,481.67)		(774,129.94)		(695,090.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,596,929.77		4,577,448.10		3,803,318.16
2. Ending Fund Balance (Sum lines C and D1)		4,577,448.10		3,803,318.16		3,108,227.22
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	834,076.39		820,986.72		820,985.05
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,136,786.71		1,793,598.44		1,093,617.17
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,586,585.00		1,168,733.00		1,173,625.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,577,448.10		3,803,318.16		3,108,227.22

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,586,585.00		1,168,733.00		1,173,625.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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)		1,586,585.00		1,168,733.00		1,173,625.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.70%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		3,460.27		3,413.88		3,399.88
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		42,904,844.11		38,957,763.95		39,120,816.95
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)		42,904,844.11		38,957,763.95		39,120,816.95
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,287,145.32		1,168,732.92		1,173,624.51
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,287,145.32		1,168,732.92		1,173,624.51
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	29,763,860.00	-0.22%	29,697,553.00	1.37%	30,105,645.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,372,133.50	-42.73%	785,858.00	-21.12%	619,858.00
4. Other Local Revenues	8600-8799	388,942.14	0.00%	388,942.14	0.00%	388,942.14
5. Other Financing Sources						
a. Transfers In	8900-8929	31,905.00	-37.31%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,287,423.95)	-3.88%	(4,121,178.00)	7.77%	(4,441,321.00)
6. Total (Sum lines A1 thru A5c)		27,269,416.69	-1.83%	26,771,175.14	-0.29%	26,693,124.14
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,966,280.00		14,408,932.00
b. Step & Column Adjustment				233,347.00		233,347.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(790,695.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,966,280.00	-3.72%	14,408,932.00	1.62%	14,642,279.00
2. Classified Salaries						
a. Base Salaries				4,748,290.41		4,835,079.41
b. Step & Column Adjustment				86,789.00		86,789.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,748,290.41	1.83%	4,835,079.41	1.79%	4,921,868.41
3. Employee Benefits	3000-3999	5,245,816.12	3.35%	5,421,375.00	5.38%	5,713,237.00
4. Books and Supplies	4000-4999	1,837,454.21	-52.55%	871,882.00	-19.04%	705,882.00
5. Services and Other Operating Expenditures	5000-5999	2,363,926.98	-4.40%	2,260,027.00	0.00%	2,260,027.00
6. Capital Outlay	6000-6999	537,710.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,485.00	0.00%	50,485.00	0.00%	50,485.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(374,706.13)	-15.78%	(315,565.00)	0.00%	(315,565.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	351,207.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						(590,000.00)
11. Total (Sum lines B1 thru B10)		29,726,463.59	-7.38%	27,532,215.41	-0.52%	27,388,213.41
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,457,046.90)		(761,040.27)		(695,089.27)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,200,418.61		3,743,371.71		2,982,331.44
2. Ending Fund Balance (Sum lines C and D1)		3,743,371.71		2,982,331.44		2,287,242.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,136,786.71		1,793,598.44		1,093,617.17
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,586,585.00		1,168,733.00		1,173,625.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,743,371.71		2,982,331.44		2,287,242.17

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	1,586,585.00		1,168,733.00		1,173,625.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,586,585.00		1,168,733.00		1,173,625.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The change in line B1d is due to the loss of One-Time funds and the reduction of staff due to declining enrollment.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,517,040.93	-29.49%	2,479,800.00	0.00%	2,479,800.00
3. Other State Revenues	8300-8599	2,493,125.00	0.00%	2,493,125.00	0.00%	2,493,125.00
4. Other Local Revenues	8600-8799	2,318,355.87	0.00%	2,318,355.87	0.00%	2,318,355.87
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	4,287,423.95	-3.88%	4,121,178.00	7.77%	4,441,321.00
6. Total (Sum lines A1 thru A5c)		12,615,945.75	-9.54%	11,412,458.87	2.81%	11,732,601.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,050,881.35		3,877,921.35
b. Step & Column Adjustment				63,155.00		63,155.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(236,115.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,050,881.35	-4.27%	3,877,921.35	1.63%	3,941,076.35
2. Classified Salaries						
a. Base Salaries				2,226,905.19		2,266,647.19
b. Step & Column Adjustment				40,703.00		40,703.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(961.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,226,905.19	1.78%	2,266,647.19	1.80%	2,307,350.19
3. Employee Benefits	3000-3999	3,126,020.05	3.35%	3,230,637.00	6.29%	3,433,834.00
4. Books and Supplies	4000-4999	1,364,410.58	-36.40%	867,829.00	0.00%	867,829.00
5. Services and Other Operating Expenditures	5000-5999	1,974,476.35	-54.42%	899,868.00	0.00%	899,868.00
6. Capital Outlay	6000-6999	93,900.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	89,158.00	0.00%	89,158.00	0.00%	89,158.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	252,629.00	-23.41%	193,488.00	0.00%	193,488.00
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)		13,178,380.52	-13.30%	11,425,548.54	2.69%	11,732,603.54
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(562,434.77)		(13,089.67)		(1.67)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,396,511.16		834,076.39		820,986.72
2. Ending Fund Balance (Sum lines C and D1)		834,076.39		820,986.72		820,985.05
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	834,076.39		820,986.72		820,985.05
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		834,076.39		820,986.72		820,985.05

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The change in line B1d is due to the expiration of the RTTT Grant. The District will have to evaluate tech revenue vs expenses n 18/19 to resolve the \$590,000 need.						

Object	Beginning Balances Ref. Only	July	August	September	October	November	December	January	February
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH		7,607,905.00	6,362,658.00	4,389,785.00	4,704,911.00	3,956,630.00	3,225,079.00	6,887,781.00	7,382,162.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,064,415.00	1,064,415.00	3,025,023.00	1,915,947.00	1,915,947.00	3,025,023.00	1,915,947.00	1,820,563.00
Property Taxes	8020-8079	26,895.00	524.00	2,533.00		65,348.00	10,697.00	2,884,259.00	87.00
Miscellaneous Funds	8080-8099		0.00						
Federal Revenue	8100-8299			38,702.00	12,892.00	36,811.00	400,354.00	343,432.00	329,914.00
Other State Revenue	8300-8599		4,130.00	336,493.00	7,711.00	127,778.00	369,335.00	431,067.00	6,705.00
Other Local Revenue	8600-8799	67,451.00	76,354.00	114,279.00	122,512.00	332,675.00	355,568.00	164,543.00	299,468.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		1,158,761.00	1,145,423.00	3,517,030.00	2,059,062.00	2,478,559.00	4,160,977.00	5,739,248.00	2,456,737.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,200,420.00	1,634,130.00	1,529,857.00	1,562,873.00	1,593,397.00	94,343.00	3,113,002.00	1,593,397.00
Classified Salaries	2000-2999	534,804.00	560,054.00	551,612.00	575,634.00	585,577.00	81,728.00	1,063,552.00	576,578.00
Employee Benefits	3000-3999	549,894.00	589,034.00	573,648.00	481,928.00	786,966.00	138,498.00	661,431.00	354,551.00
Books and Supplies	4000-4999	25,972.00	86,690.00	567,979.00	142,764.00	136,507.00	36,969.00	97,426.00	400,935.00
Services	5000-5999	223,755.00	250,843.00	349,762.00	239,984.00	309,968.00	179,919.00	297,517.00	474,142.00
Capital Outlay	6000-6599	0.00	23,435.00	187,241.00	17,027.00	28,291.00	9,850.00	0.00	50,759.00
Other Outgo	7000-7499	14,033.00	1,183.00	7,732.00	0.00	0.00	7,732.00	11,939.00	0.00
Interfund Transfers Out	7600-7629						338,830.00		
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		2,548,878.00	3,145,369.00	3,767,831.00	3,020,210.00	3,440,706.00	887,869.00	5,244,867.00	3,450,362.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	349,543.00	281,700.00	629,458.00	239,046.00	230,596.00	486,005.00		
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330	0.00							
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	349,543.00	281,700.00	629,458.00	239,046.00	230,596.00	486,005.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	204,673.00	254,627.00	63,531.00	26,179.00	0.00	96,411.00	0.00	0.00
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	204,673.00	254,627.00	63,531.00	26,179.00	96,411.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	144,870.00	27,073.00	565,927.00	212,867.00	389,594.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(1,245,247.00)	(1,972,873.00)	315,126.00	(748,281.00)	(731,551.00)	3,662,702.00	494,381.00	(993,625.00)
F. ENDING CASH (A + E)		6,362,658.00	4,389,785.00	4,704,911.00	3,956,630.00	3,225,079.00	6,887,781.00	7,382,162.00	6,388,537.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		6,388,537.00	7,564,710.00	6,552,295.00	6,665,340.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,934,129.00	1,820,563.00	1,820,563.00	2,360,204.00			24,682,739.00	24,682,739.00
Property Taxes	8020-8079	700,018.00	(3,351.00)	1,397,165.00		(3,054.00)		5,081,121.00	5,081,121.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	96,234.00	164,930.00	408,810.00	544,079.00	1,140,882.93		3,517,040.93	3,517,040.93
Other State Revenue	8300-8599	121,213.00	282,104.00	0.00	0.00	2,178,722.50		3,865,258.50	3,865,258.50
Other Local Revenue	8600-8799	219,158.00	134,883.00	149,164.00	145,983.00	525,260.01		2,707,298.01	2,707,298.01
Interfund Transfers In	8910-8929					31,905.00		31,905.00	31,905.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,070,752.00	2,399,129.00	3,775,702.00	3,050,266.00	3,873,716.44	0.00	39,885,362.44	39,885,362.44
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,593,397.00	1,593,397.00	1,750,000.00	1,708,948.00	50,000.35		19,017,161.35	19,017,161.35
Classified Salaries	2000-2999	576,578.00	576,578.00	576,578.00	675,921.00	40,001.60		6,975,195.60	6,975,195.60
Employee Benefits	3000-3999	354,554.00	354,553.00	461,000.00	879,154.00	2,186,630.17		8,371,841.17	8,371,836.17
Books and Supplies	4000-4999	400,935.00	400,935.00	400,937.00	400,935.00	102,880.79		3,201,864.79	3,201,864.79
Services	5000-5999	474,142.00	474,142.00	474,142.00	474,142.00	115,945.33		4,338,403.33	4,338,403.33
Capital Outlay	6000-6599	0.00	0.00	0.00	315,007.00			631,610.00	631,610.00
Other Outgo	7000-7499	0.00	11,939.00	0.00	0.00	(36,992.13)		17,565.87	17,565.87
Interfund Transfers Out	7600-7629					12,377.00		351,207.00	351,207.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,399,606.00	3,411,544.00	3,662,657.00	4,454,107.00	2,470,843.11	0.00	42,904,849.11	42,904,844.11
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	505,027.00						2,721,375.00	
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	
SUBTOTAL		505,027.00	0.00	0.00	0.00	0.00	0.00	2,721,375.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599		0.00	0.00	0.00			645,421.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	645,421.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		505,027.00	0.00	0.00	0.00	0.00	0.00	2,075,954.00	
E. NET INCREASE/DECREASE (B - C + D)		1,176,173.00	(1,012,415.00)	113,045.00	(1,403,841.00)	1,402,873.33	0.00	(943,532.67)	(3,019,481.67)
F. ENDING CASH (A + E)		7,564,710.00	6,552,295.00	6,665,340.00	5,261,499.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,664,372.33	

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February		
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			5,261,499.00	4,030,365.00	2,222,083.00	2,653,867.00	1,963,889.00	2,478,924.00	5,482,410.00	5,283,460.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		1,064,415.00	1,064,415.00	3,025,023.00	1,915,947.00	1,851,353.00	2,862,813.00	1,851,353.00	1,851,353.00	
Property Taxes	8020-8079		26,895.00	528.00	2,533.00	0.00	65,348.00	10,697.00	2,884,259.00	87.00	
Miscellaneous Funds	8080-8099										
Federal Revenue	8100-8299		0.00	0.00	38,702.00	12,892.00	0.00	40,485.00	39,379.00	10,932.00	
Other State Revenue	8300-8599		0.00	0.00	336,493.00	7,711.00	127,778.00	83,000.00	429,662.00	6,705.00	
Other Local Revenue	8600-8799		67,451.00	76,354.00	114,279.00	122,512.00	332,675.00	355,568.00	152,637.00	299,468.00	
Interfund Transfers In	8910-8929										
All Other Financing Sources	8930-8979										
TOTAL RECEIPTS			1,158,761.00	1,141,297.00	3,517,030.00	2,059,062.00	2,377,154.00	3,352,563.00	5,357,290.00	2,168,545.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		1,200,420.00	1,599,465.00	1,595,688.00	1,594,574.00	1,594,646.00	61,345.00	3,189,964.00	1,594,646.00	
Classified Salaries	2000-2999		534,804.00	570,050.00	569,016.00	568,513.00	569,457.00	(762.00)	1,132,920.00	569,457.00	
Employee Benefits	3000-3999		549,894.00	499,983.00	500,000.00	500,000.00	500,000.00	281,679.00	850,000.00	500,000.00	
Books and Supplies	4000-4999		29,320.00	86,781.00	500,000.00	125,000.00	75,000.00	117,659.00	117,657.00	117,660.00	
Services	5000-5999		225,000.00	225,000.00	350,000.00	200,000.00	200,000.00	265,699.00	265,699.00	265,699.00	
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers Out	7600-7629										
All Other Financing Uses	7630-7699										
TOTAL DISBURSEMENTS			2,539,438.00	2,981,279.00	3,514,704.00	2,988,087.00	2,939,103.00	725,620.00	5,556,240.00	3,047,462.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury	9111-9199										
Accounts Receivable	9200-9299		349,543.00	281,700.00	629,458.00	239,047.00	1,176,984.00	1,176,984.00	0.00	0.00	
Due From Other Funds	9310										
Stores	9320										
Prepaid Expenditures	9330										
Other Current Assets	9340										
Deferred Outflows of Resources	9490										
SUBTOTAL			0.00	349,543.00	281,700.00	629,458.00	239,047.00	1,176,984.00	1,176,984.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable	9500-9599		200,000.00	250,000.00	200,000.00	0.00	100,000.00	800,441.00			
Due To Other Funds	9610										
Current Loans	9640										
Unearned Revenues	9650										
Deferred Inflows of Resources	9690										
SUBTOTAL			0.00	200,000.00	250,000.00	200,000.00	0.00	100,000.00	800,441.00	0.00	0.00
<u>Nonoperating</u>											
Suspense Clearing	9910										
TOTAL BALANCE SHEET ITEMS			0.00	149,543.00	31,700.00	429,458.00	239,047.00	1,076,984.00	376,543.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,231,134.00)	(1,808,282.00)	431,784.00	(689,978.00)	515,035.00	3,003,486.00	(198,950.00)	(878,917.00)	
F. ENDING CASH (A + E)			4,030,365.00	2,222,083.00	2,653,867.00	1,963,889.00	2,478,924.00	5,482,410.00	5,283,460.00	4,404,543.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		4,404,543.00	5,272,204.00	4,392,330.00	5,016,007.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,862,813.00	1,851,353.00	1,851,353.00	2,564,239.00			24,616,430.00	
Property Taxes	8020-8079	700,018.00	(3,351.00)	1,397,165.00	0.00	(3,057.00)		5,081,122.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	41,234.00	14,930.00	258,810.00	171,937.00	1,850,500.00		2,479,801.00	
Other State Revenue	8300-8599	91,899.00	169,772.00	0.00	0.00	474,892.00		1,727,912.00	
Other Local Revenue	8600-8799	219,158.00	134,883.00	149,164.00	145,983.00	537,166.00		2,707,298.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		3,915,122.00	2,167,587.00	3,656,492.00	2,882,159.00	2,859,501.00	0.00	36,612,563.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,594,646.00	1,594,646.00	1,580,000.00	1,036,813.00	50,000.00		18,286,853.00	
Classified Salaries	2000-2999	569,457.00	569,457.00	569,457.00	839,901.00	40,000.00		7,101,727.00	
Employee Benefits	3000-3999	500,000.00	500,000.00	500,000.00	247,701.00	2,722,755.00		8,652,012.00	
Books and Supplies	4000-4999	117,659.00	117,659.00	117,659.00	117,660.00	100,000.00		1,739,714.00	
Services	5000-5999	265,699.00	265,699.00	265,699.00	265,699.00	100,000.00		3,159,893.00	
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	139,643.00		139,643.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		3,047,461.00	3,047,461.00	3,032,815.00	2,507,774.00	3,152,398.00	0.00	39,079,842.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00		3,853,716.00	
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	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,853,716.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,550,441.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,550,441.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	2,303,275.00	
E. NET INCREASE/DECREASE (B - C + D)									
		867,661.00	(879,874.00)	623,677.00	374,385.00	(292,897.00)	0.00	(164,004.00)	0.00
F. ENDING CASH (A + E)									
		5,272,204.00	4,392,330.00	5,016,007.00	5,390,392.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								5,097,495.00	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	29,849,283.00	29,739,837.00	17,234,440.06	29,763,860.00	24,023.00	0.1%
2) Federal Revenue		8100-8299	3,099,836.00	3,288,762.27	963,739.87	3,517,040.93	228,278.66	6.9%
3) Other State Revenue		8300-8599	3,394,593.14	3,831,770.50	1,254,335.12	3,865,258.50	33,488.00	0.9%
4) Other Local Revenue		8600-8799	2,579,829.67	2,678,469.49	984,500.77	2,707,298.01	28,828.52	1.1%
5) TOTAL, REVENUES			38,923,541.81	39,538,839.26	20,437,015.82	39,853,457.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,207,002.91	19,107,162.35	10,067,082.95	19,017,161.35	90,001.00	0.5%
2) Classified Salaries		2000-2999	6,806,812.86	6,919,611.63	3,775,739.01	6,975,195.60	(55,583.97)	-0.8%
3) Employee Benefits		3000-3999	7,920,817.89	8,326,185.65	3,835,122.56	8,371,836.17	(45,650.52)	-0.5%
4) Books and Supplies		4000-4999	1,906,202.31	3,657,653.88	1,115,968.74	3,201,864.79	455,789.09	12.5%
5) Services and Other Operating Expenditures		5000-5999	3,364,103.20	3,819,021.33	1,868,702.89	4,338,403.33	(519,382.00)	-13.6%
6) Capital Outlay		6000-6999	171,869.00	624,210.00	265,844.35	631,610.00	(7,400.00)	-1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	107,970.84	138,800.00	42,619.17	139,643.00	(843.00)	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(110,851.00)	(123,385.13)	0.00	(122,077.13)	(1,308.00)	1.1%
9) TOTAL, EXPENDITURES			39,373,928.01	42,469,259.71	20,971,079.67	42,553,637.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(450,386.20)	(2,930,420.45)	(534,063.85)	(2,700,179.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,500.00	10,500.00	11,905.57	31,905.00	21,405.00	203.9%
b) Transfers Out		7600-7629	250,075.00	435,259.00	0.00	351,207.00	84,052.00	19.3%
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			(239,575.00)	(424,759.00)	11,905.57	(319,302.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(689,961.20)	(3,355,179.45)	(522,158.28)	(3,019,481.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,596,929.77	7,596,929.77		7,596,929.77	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)			7,596,929.77	7,596,929.77		7,596,929.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,596,929.77	7,596,929.77		7,596,929.77		
2) Ending Balance, June 30 (E + F1e)			6,906,968.57	4,241,750.32		4,577,448.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	0.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,303,761.45	939,615.02		834,076.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			4,401,707.12	2,014,999.30		2,136,786.71		
District Technology	0000	9780	300,000.00					
Supplemental Concentration	0000	9780	59,416.00					
Declining Enrollment	0000	9780	3,509,396.69					
School Sites	1100	9780	62,500.00					
Declining Enrollment	1100	9780	470,394.43					
District Technology	0000	9780		300,000.00				
Supplemental Concentration	0000	9780		18,005.00				
Reserved for Declining Enrollment	0000	9780		1,681,494.30				
Reserved for Sites	1100	9780		15,500.00				
District Technology	0000	9780				300,000.00		
Supplemental Concentration	0000	9780				532,620.00		
Reserved for Declining Enrollment	0000	9780				1,242,066.71		
Reserved for Sites	1100	9780				62,100.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,181,500.00	1,287,136.00		1,586,585.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	20,933,422.00	20,204,451.00	11,708,565.00	20,228,475.00	24,024.00	0.1%
Education Protection Account State Aid - Current Year		8012	4,464,870.00	4,454,264.00	2,218,152.00	4,454,264.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	319,114.59	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	33,124.00	32,938.00	9,452.12	32,938.00	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	2,491,023.00	2,879,269.00	1,561,882.52	2,879,269.00	0.00	0.0%
Unsecured Roll Taxes		8042	96,663.00	97,413.00	66,966.89	97,413.00	0.00	0.0%
Prior Years' Taxes		8043	71,666.00	34,565.00	68,319.86	34,565.00	0.00	0.0%
Supplemental Taxes		8044	110,148.00	154,542.00	38,124.88	154,542.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,385,968.00	1,713,483.00	1,222,536.51	1,713,483.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	261,947.00	168,911.00	21,296.13	168,911.00	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	452.00	1.00	29.56	0.00	(1.00)	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,849,283.00	29,739,837.00	17,234,440.06	29,763,860.00	24,023.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,849,283.00	29,739,837.00	17,234,440.06	29,763,860.00	24,023.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	754,062.00	757,163.00	0.00	757,163.00	0.00	0.0%
Special Education Discretionary Grants		8182	140,694.00	140,694.00	(9,506.00)	140,694.00	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	891,538.00	1,061,866.80	477,759.81	1,233,201.80	171,335.00	16.1%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	104,727.00	110,034.13	45,448.65	109,403.13	(631.00)	-0.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	626.00	2,504.00	2,504.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	71,574.00	81,763.34	32,453.34	92,597.00	10,833.66	13.3%
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	1,137,241.00	1,137,241.00	416,958.07	1,181,478.00	44,237.00	3.9%
TOTAL, FEDERAL REVENUE			3,099,836.00	3,288,762.27	963,739.87	3,517,040.93	228,278.66	6.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	935,029.00	849,990.00	724,276.00	851,923.00	1,933.00	0.2%
Lottery - Unrestricted and Instructional Materi		8560	634,586.00	634,597.00	185,855.91	666,152.00	31,555.00	5.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	334,395.00	334,395.00	217,356.71	334,395.00	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	211,603.00	0.00	211,603.00	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	1,490,583.14	1,801,185.50	126,846.50	1,801,185.50	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,394,593.14	3,831,770.50	1,254,335.12	3,865,258.50	33,488.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	75,984.00	75,984.00	26,960.00	75,984.00	0.00	0.0%
Interest		8660	640.00	25,060.00	17,155.20	25,060.00	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	88,984.00	114,632.00	0.00	114,632.00	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	119,411.07	178,966.00	60.00	178,166.00	(800.00)	-0.4%
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	963,061.60	956,548.49	239,960.57	986,177.01	29,628.52	3.1%
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	1,331,749.00	1,327,279.00	700,365.00	1,327,279.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,579,829.67	2,678,469.49	984,500.77	2,707,298.01	28,828.52	1.1%
TOTAL, REVENUES			38,923,541.81	39,538,839.26	20,437,015.82	39,853,457.44	314,618.18	0.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,745,272.92	15,809,543.60	8,280,513.01	15,755,673.60	53,870.00	0.3%
Certificated Pupil Support Salaries		1200	570,304.00	525,495.00	255,516.35	484,935.00	40,560.00	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,998,748.50	1,966,818.00	1,090,044.24	1,966,818.00	0.00	0.0%
Other Certificated Salaries		1900	892,677.49	805,305.75	441,009.35	809,734.75	(4,429.00)	-0.5%
TOTAL, CERTIFICATED SALARIES			19,207,002.91	19,107,162.35	10,067,082.95	19,017,161.35	90,001.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,823,432.45	1,922,009.58	983,744.85	1,923,567.19	(1,557.61)	-0.1%
Classified Support Salaries		2200	1,837,823.20	1,802,363.00	1,047,269.31	1,822,761.00	(20,398.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	550,285.00	537,538.00	308,364.05	537,966.00	(428.00)	-0.1%
Clerical, Technical and Office Salaries		2400	1,971,373.65	1,983,214.49	1,114,094.99	2,006,509.85	(23,295.36)	-1.2%
Other Classified Salaries		2900	623,898.56	674,486.56	322,265.81	684,391.56	(9,905.00)	-1.5%
TOTAL, CLASSIFIED SALARIES			6,806,812.86	6,919,611.63	3,775,739.01	6,975,195.60	(55,583.97)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,578,150.21	3,932,478.24	1,234,521.43	3,923,037.84	9,440.40	0.2%
PERS		3201-3202	749,455.35	709,936.89	425,850.91	723,579.89	(13,643.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	815,101.71	825,969.67	430,135.80	838,349.70	(12,380.03)	-1.5%
Health and Welfare Benefits		3401-3402	1,953,754.60	1,921,608.00	1,113,829.66	1,921,706.00	(98.00)	0.0%
Unemployment Insurance		3501-3502	16,494.30	14,390.89	6,973.81	14,406.57	(15.68)	-0.1%
Workers' Compensation		3601-3602	387,857.99	387,430.46	205,298.87	388,445.13	(1,014.67)	-0.3%
OPEB, Allocated		3701-3702	196,824.00	181,167.00	162,892.75	209,592.00	(28,425.00)	-15.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	223,179.73	353,204.50	255,619.33	352,719.04	485.46	0.1%
TOTAL, EMPLOYEE BENEFITS			7,920,817.89	8,326,185.65	3,835,122.56	8,371,836.17	(45,650.52)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	151,000.00	959,029.00	186,264.95	539,341.00	419,688.00	43.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,660,447.27	2,517,167.88	876,340.14	2,444,728.39	72,439.49	2.9%
Noncapitalized Equipment		4400	94,755.04	181,457.00	53,363.65	217,795.40	(36,338.40)	-20.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,906,202.31	3,657,653.88	1,115,968.74	3,201,864.79	455,789.09	12.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	381,531.00	313,753.00	138,746.25	576,953.00	(263,200.00)	-83.9%
Travel and Conferences		5200	122,563.79	364,573.00	105,084.55	390,672.70	(26,099.70)	-7.2%
Dues and Memberships		5300	22,560.00	21,097.00	21,971.18	23,351.00	(2,254.00)	-10.7%
Insurance		5400-5450	172,101.00	178,722.00	91,275.00	180,097.00	(1,375.00)	-0.8%
Operations and Housekeeping Services		5500	658,276.00	697,115.00	402,234.81	717,115.00	(20,000.00)	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	221,221.50	427,366.57	181,360.22	478,902.57	(51,536.00)	-12.1%
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	1,693,729.55	1,722,209.76	893,460.88	1,877,097.06	(154,887.30)	-9.0%
Communications		5900	92,120.36	94,185.00	34,570.00	94,215.00	(30.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,364,103.20	3,819,021.33	1,868,702.89	4,338,403.33	(519,382.00)	-13.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	171,869.00	351,969.00	45,318.85	351,969.00	0.00	0.0%
Equipment Replacement		6500	0.00	272,241.00	220,525.50	279,641.00	(7,400.00)	-2.7%
TOTAL, CAPITAL OUTLAY			171,869.00	624,210.00	265,844.35	631,610.00	(7,400.00)	-1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	53,250.00	81,550.00	0.00	81,550.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,590.00	10,790.00	3,347.12	4,625.00	6,165.00	57.1%
Other Debt Service - Principal		7439	51,130.84	46,460.00	39,272.05	53,468.00	(7,008.00)	-15.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			107,970.84	138,800.00	42,619.17	139,643.00	(843.00)	-0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(110,851.00)	(123,385.13)	0.00	(122,077.13)	(1,308.00)	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(110,851.00)	(123,385.13)	0.00	(122,077.13)	(1,308.00)	1.1%
TOTAL, EXPENDITURES			39,373,928.01	42,469,259.71	20,971,079.67	42,553,637.11	(84,377.40)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,500.00	10,500.00	11,905.57	31,905.00	21,405.00	203.9%
(a) TOTAL, INTERFUND TRANSFERS IN			10,500.00	10,500.00	11,905.57	31,905.00	21,405.00	203.9%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	250,075.00	435,259.00	0.00	351,207.00	84,052.00	19.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,075.00	435,259.00	0.00	351,207.00	84,052.00	19.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(239,575.00)	(424,759.00)	11,905.57	(319,302.00)	(105,457.00)	-24.8%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	29,849,283.00	29,739,837.00	17,234,440.06	29,763,860.00	24,023.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,437,779.14	1,352,670.50	900,991.69	1,372,133.50	19,463.00	1.4%
4) Other Local Revenue		8600-8799	335,203.60	377,484.49	132,829.65	388,942.14	11,457.65	3.0%
5) TOTAL, REVENUES			31,622,265.74	31,469,991.99	18,268,261.40	31,524,935.64		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,054,106.00	14,905,526.00	8,097,276.55	14,966,280.00	(60,754.00)	-0.4%
2) Classified Salaries		2000-2999	4,623,445.55	4,682,851.44	2,644,906.82	4,748,290.41	(65,438.97)	-1.4%
3) Employee Benefits		3000-3999	5,059,283.63	5,168,939.09	3,007,394.18	5,245,816.12	(76,877.03)	-1.5%
4) Books and Supplies		4000-4999	1,068,744.79	2,532,796.28	576,738.62	1,837,454.21	695,342.07	27.5%
5) Services and Other Operating Expenditures		5000-5999	1,975,583.16	2,131,011.22	1,118,465.32	2,363,926.98	(232,915.76)	-10.9%
6) Capital Outlay		6000-6999	112,369.00	537,710.00	232,559.35	537,710.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	42,838.00	56,650.00	35,011.01	50,485.00	6,165.00	10.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(284,449.90)	(370,394.90)	0.00	(374,706.13)	4,311.23	-1.2%
9) TOTAL, EXPENDITURES			27,651,920.23	29,645,089.13	15,712,351.85	29,375,256.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,970,345.51	1,824,902.86	2,555,909.55	2,149,679.05		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,500.00	10,500.00	11,905.57	31,905.00	21,405.00	203.9%
b) Transfers Out		7600-7629	250,075.00	435,259.00	0.00	351,207.00	84,052.00	19.3%
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	(4,327,982.00)	(4,298,427.17)	0.00	(4,287,423.95)	11,003.22	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,567,557.00)	(4,723,186.17)	11,905.57	(4,606,725.95)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(597,211.49)	(2,898,283.31)	2,567,815.12	(2,457,046.90)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,200,418.61	6,200,418.61		6,200,418.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,200,418.61	6,200,418.61		6,200,418.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,200,418.61	6,200,418.61		6,200,418.61		
2) Ending Balance, June 30 (E + F1e)			5,603,207.12	3,302,135.30		3,743,371.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	0.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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	4,401,707.12	2,014,999.30		2,136,786.71		
District Technology	0000	9780	300,000.00					
Supplemental Concentration	0000	9780	59,416.00					
Declining Enrollment	0000	9780	3,509,396.69					
School Sites	1100	9780	62,500.00					
Declining Enrollment	1100	9780	470,394.43					
District Technology	0000	9780		300,000.00				
Supplemental Concentration	0000	9780		18,005.00				
Reserved for Declining Enrollment	0000	9780		1,681,494.30				
Reserved for Sites	1100	9780		15,500.00				
District Technology	0000	9780				300,000.00		
Supplemental Concentration	0000	9780				532,620.00		
Reserved for Declining Enrollment	0000	9780				1,242,066.71		
Reserved for Sites	1100	9780				62,100.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,181,500.00	1,287,136.00		1,586,585.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	20,933,422.00	20,204,451.00	11,708,565.00	20,228,475.00	24,024.00	0.1%
Education Protection Account State Aid - Current Year		8012	4,464,870.00	4,454,264.00	2,218,152.00	4,454,264.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	319,114.59	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	33,124.00	32,938.00	9,452.12	32,938.00	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	2,491,023.00	2,879,269.00	1,561,882.52	2,879,269.00	0.00	0.0%
Unsecured Roll Taxes		8042	96,663.00	97,413.00	66,966.89	97,413.00	0.00	0.0%
Prior Years' Taxes		8043	71,666.00	34,565.00	68,319.86	34,565.00	0.00	0.0%
Supplemental Taxes		8044	110,148.00	154,542.00	36,124.88	154,542.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,385,968.00	1,713,483.00	1,222,536.51	1,713,483.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	261,947.00	168,911.00	21,296.13	168,911.00	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	452.00	1.00	29.56	0.00	(1.00)	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,849,283.00	29,739,837.00	17,234,440.06	29,763,860.00	24,023.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,849,283.00	29,739,837.00	17,234,440.06	29,763,860.00	24,023.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	935,029.00	849,990.00	724,276.00	851,923.00	1,933.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	490,840.00	490,840.00	169,005.19	508,370.00	17,530.00	3.6%
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	11,910.14	11,840.50	7,710.50	11,840.50	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,437,779.14	1,352,670.50	900,991.69	1,372,133.50	19,463.00	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	75,984.00	75,984.00	26,960.00	75,984.00	0.00	0.0%
Interest		8660	640.00	25,060.00	17,155.20	25,060.00	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	88,984.00	114,632.00	0.00	114,632.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	169,595.60	161,808.49	89,714.45	173,266.14	11,457.65	7.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			335,203.60	377,484.49	132,829.65	388,942.14	11,457.65	3.0%
TOTAL, REVENUES			31,622,265.74	31,469,991.99	18,268,261.40	31,524,935.64	54,943.65	0.2%

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Certificated Teachers' Salaries		1100	12,284,525.00	12,298,871.00	6,622,976.10	12,316,833.00	(17,962.00)	-0.1%
Certificated Pupil Support Salaries		1200	426,500.00	381,480.00	217,008.72	425,115.00	(43,635.00)	-11.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,905,175.00	1,893,665.00	1,076,704.24	1,893,665.00	0.00	0.0%
Other Certificated Salaries		1900	437,906.00	331,510.00	180,587.49	330,667.00	843.00	0.3%
TOTAL, CERTIFICATED SALARIES			15,054,106.00	14,905,526.00	8,097,276.55	14,966,280.00	(60,754.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	450,806.34	479,174.39	246,583.01	467,061.00	12,113.39	2.5%
Classified Support Salaries		2200	1,573,823.00	1,543,572.00	933,763.44	1,624,355.00	(80,783.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	416,890.00	402,105.00	229,990.09	402,505.00	(400.00)	-0.1%
Clerical, Technical and Office Salaries		2400	1,868,283.65	1,882,492.49	1,061,170.98	1,903,453.85	(20,961.36)	-1.1%
Other Classified Salaries		2900	313,642.56	375,507.56	173,399.30	350,915.56	24,592.00	6.5%
TOTAL, CLASSIFIED SALARIES			4,623,445.55	4,682,851.44	2,644,906.82	4,748,290.41	(65,438.97)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,834,413.00	1,863,804.00	1,002,922.60	1,865,140.00	(1,336.00)	-0.1%
PERS		3201-3202	501,100.00	486,188.46	294,877.29	510,413.46	(24,225.00)	-5.0%
OASDI/Medicare/Alternative		3301-3302	580,803.17	585,453.09	312,562.76	597,151.83	(11,698.74)	-2.0%
Health and Welfare Benefits		3401-3402	1,466,141.00	1,461,588.00	850,460.46	1,469,911.00	(8,323.00)	-0.6%
Unemployment Insurance		3501-3502	13,108.05	10,913.62	5,418.06	11,002.62	(89.00)	-0.8%
Workers' Compensation		3601-3602	292,334.87	291,435.61	159,402.93	294,804.36	(3,368.75)	-1.2%
OPEB, Allocated		3701-3702	190,470.00	164,792.00	150,839.97	193,247.00	(28,455.00)	-17.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	180,913.54	304,764.31	230,910.11	304,145.85	618.46	0.2%
TOTAL, EMPLOYEE BENEFITS			5,059,283.63	5,168,939.09	3,007,394.18	5,245,816.12	(76,877.03)	-1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	151,000.00	770,158.00	442.73	350,445.00	419,713.00	54.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	850,177.79	1,599,576.28	542,805.45	1,307,607.81	291,968.47	18.3%
Noncapitalized Equipment		4400	67,567.00	163,062.00	33,490.44	179,401.40	(16,339.40)	-10.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,068,744.79	2,532,796.28	576,738.62	1,837,454.21	695,342.07	27.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	64,303.00	53,555.00	21,497.51	104,755.00	(51,200.00)	-95.6%
Travel and Conferences		5200	49,645.00	56,220.00	38,414.85	74,942.00	(18,722.00)	-33.3%
Dues and Memberships		5300	18,794.00	20,422.00	20,325.85	21,373.00	(951.00)	-4.7%
Insurance		5400-5450	172,101.00	178,722.00	89,900.00	178,722.00	0.00	0.0%
Operations and Housekeeping Services		5500	650,080.00	690,115.00	395,328.94	710,115.00	(20,000.00)	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	188,668.02	323,285.57	116,687.69	333,821.57	(10,536.00)	-3.3%
Transfers of Direct Costs		5710	(29,653.50)	(23,002.00)	(1,546.00)	(23,002.00)	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	773,737.64	741,277.65	406,438.25	872,429.41	(131,151.76)	-17.7%
Communications		5900	87,908.00	90,416.00	31,418.23	90,771.00	(355.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,975,583.16	2,131,011.22	1,118,465.32	2,363,926.98	(232,915.76)	-10.9%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	112,369.00	305,469.00	45,318.85	305,469.00	0.00	0.0%
Equipment Replacement		6500	0.00	232,241.00	187,240.50	232,241.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			112,369.00	537,710.00	232,559.35	537,710.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,590.00	10,790.00	3,347.12	4,625.00	6,165.00	57.1%
Other Debt Service - Principal		7439	39,248.00	45,860.00	31,663.89	45,860.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,838.00	56,650.00	35,011.01	50,485.00	6,165.00	10.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(173,598.90)	(247,009.77)	0.00	(252,629.00)	5,619.23	-2.3%
Transfers of Indirect Costs - Interfund		7350	(110,851.00)	(123,385.13)	0.00	(122,077.13)	(1,308.00)	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(284,449.90)	(370,394.90)	0.00	(374,706.13)	4,311.23	-1.2%
TOTAL, EXPENDITURES			27,651,920.23	29,645,089.13	15,712,351.85	29,375,256.59	269,832.54	0.9%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,500.00	10,500.00	11,905.57	31,905.00	21,405.00	203.9%
(a) TOTAL, INTERFUND TRANSFERS IN			10,500.00	10,500.00	11,905.57	31,905.00	21,405.00	203.9%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	250,075.00	435,259.00	0.00	351,207.00	84,052.00	19.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,075.00	435,259.00	0.00	351,207.00	84,052.00	19.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,327,982.00)	(4,298,427.17)	0.00	(4,287,423.95)	11,003.22	-0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,327,982.00)	(4,298,427.17)	0.00	(4,287,423.95)	11,003.22	-0.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,567,557.00)	(4,723,186.17)	11,905.57	(4,606,725.95)	116,460.22	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,099,836.00	3,288,762.27	963,739.87	3,517,040.93	228,278.66	6.9%
3) Other State Revenue		8300-8599	1,956,814.00	2,479,100.00	353,343.43	2,493,125.00	14,025.00	0.6%
4) Other Local Revenue		8600-8799	2,244,626.07	2,300,985.00	851,671.12	2,318,355.87	17,370.87	0.8%
5) TOTAL, REVENUES			7,301,276.07	8,068,847.27	2,168,754.42	8,328,521.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,152,896.91	4,201,636.35	1,969,806.40	4,050,881.35	150,755.00	3.6%
2) Classified Salaries		2000-2999	2,183,367.31	2,236,760.19	1,130,832.19	2,226,905.19	9,855.00	0.4%
3) Employee Benefits		3000-3999	2,861,534.26	3,157,246.56	827,728.38	3,126,020.05	31,226.51	1.0%
4) Books and Supplies		4000-4999	837,457.52	1,124,857.60	539,230.12	1,364,410.58	(239,552.98)	-21.3%
5) Services and Other Operating Expenditures		5000-5999	1,388,520.04	1,688,010.11	750,237.57	1,974,476.35	(286,466.24)	-17.0%
6) Capital Outlay		6000-6999	59,500.00	86,500.00	33,285.00	93,900.00	(7,400.00)	-8.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	65,132.84	82,150.00	7,608.16	89,158.00	(7,008.00)	-8.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	173,598.90	247,009.77	0.00	252,629.00	(5,619.23)	-2.3%
9) TOTAL, EXPENDITURES			11,722,007.78	12,824,170.58	5,258,727.82	13,178,380.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(4,420,731.71)	(4,755,323.31)	(3,089,973.40)	(4,849,858.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,327,982.00	4,298,427.17	0.00	4,287,423.95	(11,003.22)	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,327,982.00	4,298,427.17	0.00	4,287,423.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(92,749.71)	(456,896.14)	(3,089,973.40)	(562,434.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,396,511.16	1,396,511.16		1,396,511.16	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)			1,396,511.16	1,396,511.16		1,396,511.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,396,511.16	1,396,511.16		1,396,511.16		
2) Ending Balance, June 30 (E + F1e)			1,303,761.45	939,615.02		834,076.39		
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			1,303,761.45	939,615.02		834,076.39		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	754,062.00	757,163.00	0.00	757,163.00	0.00	0.0%
Special Education Discretionary Grants		8182	140,694.00	140,694.00	(9,506.00)	140,694.00	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	891,538.00	1,061,866.80	477,759.81	1,233,201.80	171,335.00	16.1%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	104,727.00	110,034.13	45,448.65	109,403.13	(631.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	626.00	2,504.00	2,504.00	New
NCLB: Title III, Limited English Proficient (LEP); Student Program	4203	8290	71,574.00	81,763.34	32,453.34	92,597.00	10,833.66	13.3%
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	1,137,241.00	1,137,241.00	416,958.07	1,181,478.00	44,237.00	3.9%
TOTAL, FEDERAL REVENUE			3,099,836.00	3,288,762.27	963,739.87	3,517,040.93	228,278.66	6.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	143,746.00	143,757.00	16,850.72	157,782.00	14,025.00	9.8%
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	334,395.00	334,395.00	217,356.71	334,395.00	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	211,603.00	0.00	211,603.00	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	1,478,673.00	1,789,345.00	119,136.00	1,789,345.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,956,814.00	2,479,100.00	353,343.43	2,493,125.00	14,025.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	119,411.07	178,966.00	60.00	178,166.00	(800.00)	-0.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	793,466.00	794,740.00	151,246.12	812,910.87	18,170.87	2.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,331,749.00	1,327,279.00	700,365.00	1,327,279.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,244,626.07	2,300,985.00	851,671.12	2,318,355.87	17,370.87	0.8%
TOTAL, REVENUES			7,301,276.07	8,068,847.27	2,168,754.42	8,328,521.80	259,674.53	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,460,747.92	3,510,672.60	1,657,536.91	3,438,840.60	71,832.00	2.0%
Certificated Pupil Support Salaries		1200	143,804.00	144,015.00	38,507.63	59,820.00	84,195.00	58.5%
Certificated Supervisors' and Administrators' Salaries		1300	93,573.50	73,153.00	13,340.00	73,153.00	0.00	0.0%
Other Certificated Salaries		1900	454,771.49	473,795.75	260,421.86	479,067.75	(5,272.00)	-1.1%
TOTAL, CERTIFICATED SALARIES			4,152,896.91	4,201,636.35	1,969,806.40	4,050,881.35	150,755.00	3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,372,626.11	1,442,835.19	737,161.84	1,456,506.19	(13,671.00)	-0.9%
Classified Support Salaries		2200	264,000.20	258,791.00	113,505.87	198,406.00	60,385.00	23.3%
Classified Supervisors' and Administrators' Salaries		2300	133,395.00	135,433.00	78,373.96	135,461.00	(28.00)	0.0%
Clerical, Technical and Office Salaries		2400	103,090.00	100,722.00	52,924.01	103,056.00	(2,334.00)	-2.3%
Other Classified Salaries		2900	310,256.00	298,979.00	148,866.51	333,476.00	(34,497.00)	-11.5%
TOTAL, CLASSIFIED SALARIES			2,183,367.31	2,236,760.19	1,130,832.19	2,226,905.19	9,855.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,743,737.21	2,068,674.24	231,598.83	2,057,897.84	10,776.40	0.5%
PERS		3201-3202	248,355.35	223,748.43	130,973.62	213,166.43	10,582.00	4.7%
OASDI/Medicare/Alternative		3301-3302	234,298.54	240,516.58	117,573.04	241,197.87	(681.29)	-0.3%
Health and Welfare Benefits		3401-3402	487,613.60	460,020.00	263,369.20	451,795.00	8,225.00	1.8%
Unemployment Insurance		3501-3502	3,386.25	3,477.27	1,555.75	3,403.95	73.32	2.1%
Workers' Compensation		3601-3602	95,523.12	95,994.85	45,895.94	93,640.77	2,354.08	2.5%
OPEB, Allocated		3701-3702	6,354.00	16,375.00	12,052.78	16,345.00	30.00	0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,266.19	48,440.19	24,709.22	48,573.19	(133.00)	-0.3%
TOTAL, EMPLOYEE BENEFITS			2,861,534.26	3,157,246.56	827,728.38	3,126,020.05	31,226.51	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	188,871.00	185,822.22	188,896.00	(25.00)	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	810,269.48	917,591.60	333,534.69	1,137,120.58	(219,528.98)	-23.9%
Noncapitalized Equipment		4400	27,188.04	18,395.00	19,873.21	38,394.00	(19,999.00)	-108.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			837,457.52	1,124,857.60	539,230.12	1,364,410.58	(239,552.98)	-21.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	317,228.00	260,198.00	117,248.74	472,198.00	(212,000.00)	-81.5%
Travel and Conferences		5200	72,918.79	308,353.00	66,669.70	315,730.70	(7,377.70)	-2.4%
Dues and Memberships		5300	3,766.00	675.00	1,645.33	1,978.00	(1,303.00)	-193.0%
Insurance		5400-5450	0.00	0.00	1,375.00	1,375.00	(1,375.00)	New
Operations and Housekeeping Services		5500	8,196.00	7,000.00	6,905.87	7,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,553.48	104,081.00	64,672.53	145,081.00	(41,000.00)	-39.4%
Transfers of Direct Costs		5710	29,653.50	23,002.00	1,546.00	23,002.00	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	919,991.91	980,932.11	487,022.63	1,004,667.65	(23,735.54)	-2.4%
Communications		5900	4,212.36	3,769.00	3,151.77	3,444.00	325.00	8.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,388,520.04	1,688,010.11	750,237.57	1,974,476.35	(286,466.24)	-17.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	59,500.00	46,500.00	0.00	46,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	40,000.00	33,285.00	47,400.00	(7,400.00)	-18.5%
TOTAL, CAPITAL OUTLAY			59,500.00	86,500.00	33,285.00	93,900.00	(7,400.00)	-8.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	53,250.00	81,550.00	0.00	81,550.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	11,882.84	600.00	7,608.16	7,608.00	(7,008.00)	-1168.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			65,132.84	82,150.00	7,608.16	89,158.00	(7,008.00)	-8.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	173,598.90	247,009.77	0.00	252,629.00	(5,619.23)	-2.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			173,598.90	247,009.77	0.00	252,629.00	(5,619.23)	-2.3%
TOTAL, EXPENDITURES			11,722,007.78	12,824,170.58	5,258,727.82	13,178,380.52	(354,209.94)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	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	4,327,982.00	4,298,427.17	0.00	4,287,423.95	(11,003.22)	-0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,327,982.00	4,298,427.17	0.00	4,287,423.95	(11,003.22)	-0.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,327,982.00	4,298,427.17	0.00	4,287,423.95	11,003.22	-0.3%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
6010	After School Education and Safety (ASES)	3.31
6230	California Clean Energy Jobs Act	502,000.00
6512	Special Ed: Mental Health Services	224,050.00
7810	Other Restricted State	256.86
8150	Ongoing & Major Maintenance Account (RM,	51,774.00
9010	Other Restricted Local	55,992.22
Total, Restricted Balance		<u>834,076.39</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	547,389.00	598,565.00	363,411.00	598,565.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,015.00	10,466.00	3,279.30	10,466.00	0.00	0.0%
5) TOTAL, REVENUES			557,404.00	609,031.00	366,690.30	609,031.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	188,311.00	189,398.65	98,157.94	189,398.65	0.00	0.0%
2) Classified Salaries		2000-2999	147,975.00	186,445.00	92,649.70	186,860.00	(415.00)	-0.2%
3) Employee Benefits		3000-3999	93,382.00	106,265.00	48,652.59	106,387.00	(122.00)	-0.1%
4) Books and Supplies		4000-4999	69,012.00	76,980.22	39,258.55	69,843.22	7,137.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	17,948.00	21,505.00	18,673.67	28,105.00	(6,600.00)	-30.7%
6) Capital Outlay		6000-6999	20,000.00	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	20,761.00	27,971.13	0.00	27,971.13	0.00	0.0%
9) TOTAL, EXPENDITURES			557,389.00	608,585.00	297,392.45	608,565.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15.00	466.00	69,297.85	466.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15.00	466.00	69,297.85	466.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	148,804.45	148,804.45		148,804.45	0.00	0.0%
b) Audit Adjustments		9793	(113,100.00)	(113,100.00)		(113,100.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,704.45	35,704.45		35,704.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,704.45	35,704.45		35,704.45		
2) Ending Balance, June 30 (E + F1e)			35,719.45	36,170.45		36,170.45		
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	35,719.45	36,170.45		36,170.45		
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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	442,832.00	466,092.00	249,061.00	466,092.00	0.00	0.0%
All Other State Revenue	All Other	8590	104,557.00	132,473.00	114,350.00	132,473.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			547,389.00	598,565.00	363,411.00	598,565.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15.00	466.00	284.00	466.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	10,000.00	10,000.00	2,995.30	10,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,015.00	10,466.00	3,279.30	10,466.00	0.00	0.0%
TOTAL, REVENUES			557,404.00	609,031.00	366,690.30	609,031.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	171,546.00	184,398.65	95,657.94	184,398.65	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,765.00	5,000.00	2,500.00	5,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			188,311.00	189,398.65	98,157.94	189,398.65	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	97,325.00	134,930.00	63,846.20	135,345.00	(415.00)	-0.3%
Classified Support Salaries		2200	9,915.00	9,915.00	5,641.79	9,915.00	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	40,635.00	41,600.00	23,161.71	41,600.00	0.00	0.0%
Other Classified Salaries		2900	100.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			147,975.00	186,445.00	92,649.70	186,860.00	(415.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	32,703.00	37,894.00	12,312.80	37,894.00	0.00	0.0%
PERS		3201-3202	6,128.00	7,505.00	4,263.13	7,505.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	13,191.00	16,974.00	8,023.23	17,065.00	(91.00)	-0.5%
Health and Welfare Benefits		3401-3402	34,945.00	36,465.00	20,320.00	36,465.00	0.00	0.0%
Unemployment Insurance		3501-3502	177.00	192.00	95.57	193.00	(1.00)	-0.5%
Workers' Compensation		3601-3602	4,789.00	5,547.00	2,831.52	5,567.00	(20.00)	-0.4%
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	1,449.00	1,688.00	806.34	1,698.00	(10.00)	-0.6%
TOTAL, EMPLOYEE BENEFITS			93,382.00	106,265.00	48,652.59	106,387.00	(122.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	63,652.00	67,801.22	33,305.91	60,664.22	7,137.00	10.5%
Noncapitalized Equipment		4400	5,360.00	9,179.00	5,952.64	9,179.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,012.00	76,980.22	39,258.55	69,843.22	7,137.00	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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,158.00	1,100.00	315.00	1,200.00	(100.00)	-9.1%
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	12,115.00	16,175.00	14,560.36	18,175.00	(2,000.00)	-12.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,675.00	2,230.00	1,210.00	2,230.00	0.00	0.0%
Communications		5900	0.00	0.00	2,588.31	4,500.00	(4,500.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,948.00	21,505.00	18,673.67	28,105.00	(6,600.00)	-30.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	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			20,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	20,761.00	27,971.13	0.00	27,971.13	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,761.00	27,971.13	0.00	27,971.13	0.00	0.0%
TOTAL, EXPENDITURES			557,389.00	608,565.00	297,392.45	608,565.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
6105	Child Development: California State Preschool Program	27,887.25
6130	Child Development: Center-Based Reserve Account	8,283.20
Total, Restricted Balance		<u>36,170.45</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,509,550.00	1,615,328.57	631,898.88	1,615,028.57	(300.00)	0.0%
3) Other State Revenue		8300-8599	80,500.00	131,353.00	74,440.04	144,853.00	13,500.00	10.3%
4) Other Local Revenue		8600-8799	81,100.00	81,100.00	(3,764.09)	156,910.00	75,810.00	93.5%
5) TOTAL, REVENUES			1,671,150.00	1,827,781.57	702,574.83	1,916,791.57		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	703,005.00	793,787.00	423,503.08	769,512.00	24,275.00	3.1%
3) Employee Benefits		3000-3999	245,158.91	262,443.00	153,945.44	255,583.00	6,860.00	2.6%
4) Books and Supplies		4000-4999	807,790.00	850,125.77	532,089.61	867,730.77	(17,605.00)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	75,165.09	83,969.00	24,167.62	71,039.00	12,930.00	15.4%
6) Capital Outlay		6000-6999	0.00	66,488.80	66,488.80	66,488.80	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	90,090.00	95,414.00	0.00	94,106.00	1,308.00	1.4%
9) TOTAL, EXPENDITURES			1,921,209.00	2,152,227.57	1,200,194.55	2,124,459.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(250,059.00)	(324,446.00)	(497,619.72)	(207,668.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	250,075.00	435,259.00	0.00	351,207.00	(84,052.00)	-19.3%
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			250,075.00	435,259.00	0.00	351,207.00		

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)			16.00	110,813.00	(497,619.72)	143,539.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	204,238.82	204,238.82		204,238.82	0.00	0.0%
b) Audit Adjustments		9793	(80,219.77)	(80,219.77)		(80,219.77)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,019.05	124,019.05		124,019.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,019.05	124,019.05		124,019.05		
2) Ending Balance, June 30 (E + F1e)			124,035.05	234,832.05		267,558.05		
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	124,035.05	234,832.05		267,558.05		
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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,509,550.00	1,535,300.00	553,230.31	1,535,000.00	(300.00)	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	80,028.57	78,668.57	80,028.57	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,509,550.00	1,615,328.57	631,898.88	1,615,028.57	(300.00)	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	80,500.00	131,353.00	74,440.04	144,853.00	13,500.00	10.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,500.00	131,353.00	74,440.04	144,853.00	13,500.00	10.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	81,100.00	81,100.00	(603.09)	156,910.00	75,810.00	93.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(3,161.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,100.00	81,100.00	(3,764.09)	156,910.00	75,810.00	93.5%
TOTAL, REVENUES			1,671,150.00	1,827,781.57	702,574.83	1,916,791.57		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	587,240.00	684,356.00	364,584.69	660,056.00	24,300.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	73,205.00	69,176.00	36,821.78	69,176.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	42,560.00	40,255.00	22,096.61	40,280.00	(25.00)	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			703,005.00	793,787.00	423,503.08	769,512.00	24,275.00	3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	76,640.00	81,327.00	49,149.89	79,982.00	1,345.00	1.7%
OASDI/Medicare/Alternative		3301-3302	53,655.57	60,010.00	30,856.88	58,140.00	1,870.00	3.1%
Health and Welfare Benefits		3401-3402	88,475.00	92,030.00	57,884.98	89,045.00	2,985.00	3.2%
Unemployment Insurance		3501-3502	390.34	441.00	215.24	426.00	15.00	3.4%
Workers' Compensation		3601-3602	10,415.00	11,833.00	6,280.29	11,413.00	420.00	3.5%
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	15,583.00	16,802.00	9,558.16	16,577.00	225.00	1.3%
TOTAL, EMPLOYEE BENEFITS			245,158.91	262,443.00	153,945.44	255,583.00	6,860.00	2.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	83,580.00	98,389.77	50,483.40	107,192.77	(8,803.00)	-8.9%
Noncapitalized Equipment		4400	2,675.00	48,006.00	43,521.52	44,808.00	3,198.00	6.7%
Food		4700	721,535.00	703,730.00	438,084.69	715,730.00	(12,000.00)	-1.7%
TOTAL, BOOKS AND SUPPLIES			807,790.00	850,125.77	532,089.61	867,730.77	(17,605.00)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,620.09	3,045.00	2,946.49	3,545.00	(500.00)	-16.4%
Dues and Memberships		5300	0.00	122.00	122.00	122.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,315.00	13,372.00	4,906.88	14,347.00	(975.00)	-7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	10,200.00	389.82	10,600.00	(400.00)	-3.9%
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	56,230.00	56,230.00	15,802.43	41,425.00	14,805.00	26.3%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,165.09	83,969.00	24,167.62	71,039.00	12,930.00	15.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	66,488.80	66,488.80	66,488.80	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	66,488.80	66,488.80	66,488.80	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	90,090.00	95,414.00	0.00	94,106.00	1,308.00	1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			90,090.00	95,414.00	0.00	94,106.00	1,308.00	1.4%
TOTAL, EXPENDITURES			1,921,209.00	2,152,227.57	1,200,194.55	2,124,459.57		

Description	Resource Codes	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	250,075.00	435,259.00	0.00	351,207.00	(84,052.00)	-19.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,075.00	435,259.00	0.00	351,207.00	(84,052.00)	-19.3%
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)			250,075.00	435,259.00	0.00	351,207.00		

Resource	Description	2016/17 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,109.73
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	256,952.28
5330	Child Nutrition: Summer Food Service Program Operations	8,496.04
Total, Restricted Balance		<u>267,558.05</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1.00)	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			(1.00)	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1.00)	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.00)	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			(1.00)	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	(1.00)	0.00		0.00		
Reserved for Deferred Maintenance Projects	0000	9780	(1.00)					
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(1.00)	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			(1.00)	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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,631.00	619.00	1,200.00	(431.00)	-26.4%
5) TOTAL, REVENUES			0.00	1,631.00	619.00	1,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,631.00	619.00	1,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,631.00	619.00	1,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	255,024.23	255,024.23		255,024.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			255,024.23	255,024.23		255,024.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			255,024.23	255,024.23		255,024.23		
2) Ending Balance, June 30 (E + F1e)			255,024.23	256,655.23		256,224.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Post Employment Benefits	0000	9780	255,024.23	256,655.23		256,224.23		
Reserved for Post Employment Benefits	0000	9780		256,655.23				
Reserved for Post Employment Benefits	0000	9780				256,224.23		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	1,631.00	619.00	1,200.00	(431.00)	-26.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	1,631.00	619.00	1,200.00	(431.00)	-26.4%
TOTAL, REVENUES			0.00	1,631.00	619.00	1,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	442,375.00	447,929.00	288,530.70	447,929.00	0.00	0.0%
5) TOTAL, REVENUES			442,375.00	447,929.00	288,530.70	447,929.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,301.00	37,385.00	21,806.05	37,385.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,403.00	12,365.00	6,365.82	12,365.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,000.00	880.77	1,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	320,210.00	358,510.00	92,441.04	194,555.00	163,955.00	45.7%
6) Capital Outlay		6000-6999	173,500.00	173,500.00	24,600.00	30,000.00	143,500.00	82.7%
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			526,414.00	582,760.00	146,093.68	275,305.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,039.00)	(134,831.00)	142,437.02	172,624.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,500.00	10,500.00	11,905.57	31,905.00	(21,405.00)	-203.9%
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			(10,500.00)	(10,500.00)	(11,905.57)	(31,905.00)		

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)			(94,539.00)	(145,331.00)	130,531.45	140,719.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,449,449.54	1,449,449.54		1,449,449.54	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)			1,449,449.54	1,449,449.54		1,449,449.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,449,449.54	1,449,449.54		1,449,449.54		
2) Ending Balance, June 30 (E + F1e)			1,354,910.54	1,304,118.54		1,590,168.54		
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	1,354,910.54	0.00		0.00		
Capital Facilities Projects	0000	9760	1,354,910.54					
d) Assigned								
Other Assignments		9780	0.00	1,304,118.54		1,590,168.54		
Reserved for Capital Facilities Projects	0000	9780		1,304,118.54				
Reserved for Capital Facilities Projects	0000	9780				1,590,168.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	50,075.00	50,075.00	9,129.64	50,075.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	2,300.00	7,854.00	3,536.00	7,854.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	390,000.00	390,000.00	275,865.06	390,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			442,375.00	447,929.00	288,530.70	447,929.00	0.00	0.0%
TOTAL, REVENUES			442,375.00	447,929.00	288,530.70	447,929.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	25,301.00	37,385.00	21,806.05	37,385.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,301.00	37,385.00	21,806.05	37,385.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,465.00	5,195.00	3,028.41	5,195.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,910.00	2,690.00	1,567.18	2,690.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,450.00	3,615.00	1,264.25	3,615.00	0.00	0.0%
Unemployment Insurance		3501-3502	13.00	20.00	10.92	20.00	0.00	0.0%
Workers' Compensation		3601-3602	370.00	555.00	323.40	555.00	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	195.00	290.00	171.66	290.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,403.00	12,365.00	6,365.82	12,365.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,000.00	880.77	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	1,000.00	880.77	1,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	30,000.00	29,481.00	30,000.00	0.00	0.0%
Travel and Conferences		5200	1,305.00	1,305.00	0.00	1,305.00	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	9,700.00	13,000.00	6,273.70	13,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	309,205.00	314,205.00	56,686.34	150,250.00	163,955.00	52.2%
Communicallons		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			320,210.00	358,510.00	92,441.04	194,555.00	163,955.00	45.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	81,000.00	81,000.00	24,600.00	30,000.00	51,000.00	63.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	92,500.00	92,500.00	0.00	0.00	92,500.00	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			173,500.00	173,500.00	24,600.00	30,000.00	143,500.00	82.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			526,414.00	582,760.00	146,093.68	275,305.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	10,500.00	10,500.00	11,905.57	31,905.00	(21,405.00)	-203.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,500.00	10,500.00	11,905.57	31,905.00	(21,405.00)	-203.9%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,500.00)	(10,500.00)	(11,905.57)	(31,905.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600,000.00	602,513.00	1,035.00	2,513.00	(600,000.00)	-99.6%
5) TOTAL, REVENUES			600,000.00	602,513.00	1,035.00	2,513.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,170.00	14,170.00	11,380.55	14,170.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	288,000.00	290,746.00	291,000.00	(3,000.00)	-1.0%
6) Capital Outlay		6000-6999	225,218.49	225,218.49	0.00	225,218.49	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			227,388.49	527,388.49	302,126.55	530,388.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			372,611.51	75,124.51	(301,091.55)	(527,875.49)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			372,611.51	75,124.51	(301,091.55)	(527,875.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	599,556.52	599,556.52	599,556.52	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)				599,556.52	599,556.52	599,556.52		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				599,556.52	599,556.52	599,556.52		
2) Ending Balance, June 30 (E + F1e)				972,168.03	674,681.03	71,681.03		
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	972,168.03	674,681.03	71,681.03		
Reserved for Mello Roos Projects			0000	972,168.03				
Reserved for Mello Roos Projects			0000		674,681.03			
Reserved for Mello Roos Projects			0000			71,681.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	2,513.00	1,035.00	2,513.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	600,000.00	600,000.00	0.00	0.00	(600,000.00)	-100.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	602,513.00	1,035.00	2,513.00	(600,000.00)	-99.6%
TOTAL, REVENUES			600,000.00	602,513.00	1,035.00	2,513.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,170.00	14,170.00	11,380.55	14,170.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,170.00	14,170.00	11,380.55	14,170.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	12,000.00	12,000.00	12,000.00	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	276,000.00	278,746.00	279,000.00	(3,000.00)	-1.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	286,000.00	290,746.00	291,000.00	(3,000.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	225,218.49	225,218.49	0.00	225,218.49	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			225,218.49	225,218.49	0.00	225,218.49	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund								
Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			227,388.49	527,388.49	302,126.55	530,388.49		

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

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	42,904,844.11
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,580,284.53
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	134,989.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	631,610.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	50,485.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	351,207.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,222.26
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,198,513.26
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	207,668.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				38,333,714.32

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		3,460.27
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,078.24
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	33,240,191.28	9,451.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	33,240,191.28	9,451.67
B. Required effort (Line A.2 times 90%)	29,916,172.15	8,506.50
C. Current year expenditures (Line I.E and Line II.B)	38,333,714.32	11,078.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Current LEA: 34-67348-000000 Galt Joint Union Elementary		
Selected SELPA: BJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BJ	Sacramento County	

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	3,622	3,618		
Charter School				
Total Enrollment	3,622	3,618	-0.1%	Met
1st Subsequent Year (2017-18)				
District Regular	3,551	3,572		
Charter School				
Total Enrollment	3,551	3,572	0.6%	Met
2nd Subsequent Year (2018-19)				
District Regular	3,536	3,558		
Charter School				
Total Enrollment	3,536	3,558	0.6%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	3,646	3,785	96.3%
Second Prior Year (2014-15)			
District Regular	3,536	3,693	
Charter School			
Total ADA/Enrollment	3,536	3,693	95.7%
First Prior Year (2015-16)			
District Regular	3,506	3,651	
Charter School	0	0	
Total ADA/Enrollment	3,506	3,651	96.0%
		Historical Average Ratio:	96.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	3,460	3,618		
Charter School	0			
Total ADA/Enrollment	3,460	3,618	95.6%	Met
1st Subsequent Year (2017-18)				
District Regular	3,414	3,572		
Charter School				
Total ADA/Enrollment	3,414	3,572	95.6%	Met
2nd Subsequent Year (2018-19)				
District Regular	3,400	3,558		
Charter School				
Total ADA/Enrollment	3,400	3,558	95.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2016-17)	29,739,837.00		
1st Subsequent Year (2017-18)	30,140,749.00	29,697,553.00	-1.5%	Met
2nd Subsequent Year (2018-19)	29,923,653.00	30,105,645.00	0.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since 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)	20,264,454.05	22,191,943.86	91.3%
Second Prior Year (2014-15)	20,988,903.27	22,851,637.15	91.8%
First Prior Year (2015-16)	22,476,922.41	25,360,826.44	88.6%
	Historical Average Ratio:		90.6%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	24,960,386.53	29,375,256.59	85.0%	Not Met
1st Subsequent Year (2017-18)	24,665,386.41	27,532,215.41	89.6%	Met
2nd Subsequent Year (2018-19)	25,277,384.41	27,388,213.41	92.3%	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)

Due to large One-Time funds from both 15/16 and 16/17 being spent on non-salary expenditures the ratio is decreased by the 16/17 year only.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2016-17)	3,288,762.27	3,517,040.93	6.9%	Yes
1st Subsequent Year (2017-18)	2,251,521.00	2,479,800.00	10.1%	Yes
2nd Subsequent Year (2018-19)	2,251,521.00	2,479,800.00	10.1%	Yes

Explanation:
(required if Yes)

The high percentage is due to an increase in Title I, Title III and MediCal MAA funding.

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

Current Year (2016-17)	3,831,770.50	3,865,258.50	0.9%	No
1st Subsequent Year (2017-18)	3,081,428.00	3,278,983.00	6.4%	Yes
2nd Subsequent Year (2018-19)	3,081,428.00	3,112,983.00	1.0%	No

Explanation:
(required if Yes)

The high percentage is due to the One-Time funding in 17/18.

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

Current Year (2016-17)	2,678,469.49	2,707,298.01	1.1%	No
1st Subsequent Year (2017-18)	2,678,469.00	2,707,298.01	1.1%	No
2nd Subsequent Year (2018-19)	2,678,469.00	2,707,298.01	1.1%	No

Explanation:
(required if Yes)

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

Current Year (2016-17)	3,657,653.88	3,201,864.79	-12.5%	Yes
1st Subsequent Year (2017-18)	1,807,089.00	1,739,711.00	-3.7%	No
2nd Subsequent Year (2018-19)	1,807,089.00	1,573,711.00	-12.9%	Yes

Explanation:
(required if Yes)

The high percentage change is due to a reduction of textbook purchases.

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

Current Year (2016-17)	3,819,021.33	4,338,403.33	13.6%	Yes
1st Subsequent Year (2017-18)	2,366,246.00	3,159,895.00	33.5%	Yes
2nd Subsequent Year (2018-19)	2,366,246.00	3,159,895.00	33.5%	Yes

Explanation:
(required if Yes)

The high percentage change is due to an increase of contracting fees and service costs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	9,799,002.26	10,089,597.44	3.0%	Met
1st Subsequent Year (2017-18)	8,011,418.00	8,466,081.01	5.7%	Not Met
2nd Subsequent Year (2018-19)	8,011,418.00	8,300,081.01	3.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	7,476,675.21	7,540,268.12	0.9%	Met
1st Subsequent Year (2017-18)	4,173,335.00	4,899,606.00	17.4%	Not Met
2nd Subsequent Year (2018-19)	4,173,335.00	4,733,606.00	13.4%	Not Met

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

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

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

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

The high percentage is due to an increase in Title I, Title III and MediCal MAA funding.

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

The high percentage is due to the One-Time funding in 17/18.

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)

The high percentage change is due to a reduction of textbook purchases.

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

The high percentage change is due to an increase of contracting fees and service costs.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	540,016.59	990,600.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		990,600.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.7%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.2%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	(2,457,046.90)	29,726,463.59	8.3%	Not Met
1st Subsequent Year (2017-18)	(761,040.27)	27,532,215.41	2.8%	Not Met
2nd Subsequent Year (2018-19)	(695,089.27)	27,388,213.41	2.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The 16/17 deficit is due to the spending the large carryover of 15/16 One-Time funding and covering Fund 13 deficit. The District will need to evaluate revenue vs expenditures should enrollment not increase.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2016-17)	4,577,448.10	Met
1st Subsequent Year (2017-18)	3,803,318.16	Met
2nd Subsequent Year (2018-19)	3,108,227.22	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2016-17)	5,261,499.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	3,460	3,462	3,415
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	42,904,844.11	38,957,763.95	39,120,816.95
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	42,904,844.11	38,957,763.95	39,120,816.95
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,287,145.32	1,168,732.92	1,173,624.51
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,287,145.32	1,168,732.92	1,173,624.51

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2016-17)	(2017-18)	(2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,586,585.00	1,168,733.00	1,173,625.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,586,585.00	1,168,733.00	1,173,625.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.70%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	1,287,145.32	1,168,732.92	1,173,624.51
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(4,298,427.17)	(4,287,423.95)	-0.3%	(11,003.22)	Met
1st Subsequent Year (2017-18)	(3,649,469.00)	(4,121,178.00)	12.9%	471,709.00	Not Met
2nd Subsequent Year (2018-19)	(3,865,955.00)	(4,441,321.00)	14.9%	575,366.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	10,500.00	31,905.00	203.9%	21,405.00	Not Met
1st Subsequent Year (2017-18)	10,500.00	20,000.00	90.5%	9,500.00	Met
2nd Subsequent Year (2018-19)	10,500.00	20,000.00	90.5%	9,500.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	435,259.00	351,207.00	-19.3%	(84,052.00)	Not Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The 16/17 difference is due to moving other funds into Fund 1 in 16/17 that should have been moved in 15/16.

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

Explanation:
(required if NOT met)

The large transfer out is the projected Fund 13 deficit. The District will continue to work on solutions.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

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	4	01/8011	01/7438-7439	102,396
Certificates of Participation				
General Obligation Bonds	13	51/8600	51/7438-7439	6,653,684
Supp Early Retirement Program	5	01/8011	01/3900	626,322
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
TOTAL:				7,382,402

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	30,928	30,928	30,929	30,929
Certificates of Participation				
General Obligation Bonds	614,431	644,584	673,957	707,500
Supp Early Retirement Program		125,266	125,266	125,266
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Total Annual Payments:	645,359	800,778	830,152	863,695
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in bond debt is financed through property tax fees generated by the Bond. The increase in Early Retirement Incentives will be financed through the General Fund using the savings between the top step and first step of the salary schedule.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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?

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	5,189,497.00	5,189,497.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,095,831.00	5,095,831.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Apr 01, 2015	Apr 01, 2015

d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2016-17)	410,245.00	410,245.00
1st Subsequent Year (2017-18)	410,245.00	410,245.00
2nd Subsequent Year (2018-19)	410,245.00	410,245.00

b. OPEB amount contributed (for this purpose, include premlums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2016-17)	181,167.00	209,592.00
1st Subsequent Year (2017-18)	163,158.00	144,129.00
2nd Subsequent Year (2018-19)	149,278.00	128,729.00

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

Current Year (2016-17)	181,167.00	209,592.00
1st Subsequent Year (2017-18)	163,158.00	144,129.00
2nd Subsequent Year (2018-19)	149,278.00	128,729.00

d. Number of retirees receiving OPEB benefits

Current Year (2016-17)	27	27
1st Subsequent Year (2017-18)	22	25
2nd Subsequent Year (2018-19)	18	23

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	204.6	213.7	205.7	205.7

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

--	--	--

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

181,612

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
1,605,058	1,605,058	1,605,058
63.0%	63.0%	63.0%
11.0%	0.0%	0.0%

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

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

No		
----	--	--

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
296,502	296,502	296,502
1.8%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	169.5	156.2	156.2	156.2

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

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

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
824,474	824,474	824,474
71.0%	71.0%	71.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
127,492	127,492	127,492

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)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	41.7	38.0	37.0	37.0

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	118,872	118,872	118,872
3. Percent of H&W cost paid by employer	62.0%	62.0%	62.0%
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	19,534	19,534	19,534
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

2016/17

Local Control Funding Formula (LCFF)

2nd INTERIM

LCFF Calculator Universal Assumptions
Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Inte

LEA: **Galt Joint Union Elementary**
District

5 digit District code or 7 digit School code (from the CDS code)
 Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)
 First LCFF certification year (clears prior years on the Calculator ta

Projection Title:

Annual COLA
(prefilled as calculated by the Department of Finance, DOF)
LCFF Gap Closed Percentage
(prefilled as calculated by the Department of Finance, DOF)
LCFF Gap Closed Percentage - May Revise
(prefilled as calculated by the Department of Finance, DOF)
Statewide 90th percentile rate
(used in Economic Recovery Target, ERT, calculation only)

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
		1.57%	0.85%	1.02%
		12.00169574%	30.16016166%	52.55761597%
		11.75%	28.06%	53.08%
	\$ 12,921.15	---	---	
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.12293943%	26.76692016%	25.71753613%

2012-13

2013-14

2014-15

2015-16

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$	6,952	\$	7,011	\$	7,083
Grades 4-6	\$	7,056	\$	7,116	\$	7,189
Grades 7-8	\$	7,266	\$	7,328	\$	7,403
Grades 9-12	\$	8,419	\$	8,491	\$	8,578

Grade Span Adjustment

Grades TK-3	\$	724	\$	729	\$	737
Grades 9-12	\$	219	\$	221	\$	223

Supplemental Grant

20.00% 20.00% 20.00%

Grades TK-3	\$	1,535	\$	1,548	\$	1,564
Grades 4-6	\$	1,411	\$	1,423	\$	1,438
Grades 7-8	\$	1,453	\$	1,466	\$	1,481
Grades 9-12	\$	1,728	\$	1,742	\$	1,760

Concentration Grant (>55% population)

50.00% 50.00% 50.00%

Grades TK-3	\$	3,838	\$	3,870	\$	3,910
Grades 4-6	\$	3,528	\$	3,558	\$	3,595
Grades 7-8	\$	3,633	\$	3,664	\$	3,702
Grades 9-12	\$	4,319	\$	4,356	\$	4,401

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #1	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF

Created by:

Myla Frantson

Email:

mfrantson@galt.k12.ca.us

Phone:

(209) 744-4545 ext 313

Galt Joint Union Elrim

LEA: **Galt Joint Union Elementary District**

b)

Projection Title:

Projection Date:

2016-17 2017-18 2018-19 2019-20 2020-21

Annual COLA

(prefilled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage

(prefilled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage - May Revise

(prefilled as calculated by the Department of Finance, DOF)

Statewide 90th percentile rate

(used in Economic Recovery Target, ERT, calculation only)

EPA Entitlement as % of statewide adjusted Revenue Limit

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Annual COLA	0.00%	1.48%	2.40%	2.53%	2.66%
LCFF Gap Closed Percentage	55.28%	23.67%	53.85%	68.94%	100.00%
LCFF Gap Closed Percentage - May Revise	49.08%	23.67%	53.85%	68.94%	100.00%
Statewide 90th percentile rate	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	25.0000%	23.0000%	21.0000%	21.0000%	21.0000%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$	7,083	\$	7,188	\$	7,361	\$	7,547	\$	7,748
Grades 4-6	\$	7,189	\$	7,295	\$	7,470	\$	7,659	\$	7,863
Grades 7-8	\$	7,403	\$	7,513	\$	7,693	\$	7,888	\$	8,098
Grades 9-12	\$	8,578	\$	8,705	\$	8,914	\$	9,140	\$	9,383

Grade Span Adjustment

Grades TK-3	\$	737	\$	748	\$	766	\$	785	\$	806
Grades 9-12	\$	223	\$	226	\$	232	\$	238	\$	244

Supplemental Grant

		20.00%		20.00%		20.00%		20.00%		20.00%
Grades TK-3	\$	1,564	\$	1,587	\$	1,625	\$	1,666	\$	1,711
Grades 4-6	\$	1,438	\$	1,459	\$	1,494	\$	1,532	\$	1,573
Grades 7-8	\$	1,481	\$	1,503	\$	1,539	\$	1,578	\$	1,620
Grades 9-12	\$	1,760	\$	1,786	\$	1,829	\$	1,876	\$	1,925

Concentration Grant (>55% population)

		50.00%		50.00%		50.00%		50.00%		50.00%
Grades TK-3	\$	3,910	\$	3,968	\$	4,064	\$	4,166	\$	4,277
Grades 4-6	\$	3,595	\$	3,648	\$	3,735	\$	3,830	\$	3,932
Grades 7-8	\$	3,702	\$	3,757	\$	3,847	\$	3,944	\$	4,049
Grades 9-12	\$	4,401	\$	4,466	\$	4,573	\$	4,689	\$	4,814

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF

Created by:

Email:

Phone:

STATE FUNDING INCORPORATED INTO LCFF

Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Interim

2/18/17

2012-13 REVENUE LIMIT DATA

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
School District per ADA Calculations					
2012-13 ADA for Rates					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	3,736.63		3,736.63
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	3,736.63	-	3,736.63
2012-13 Revenue Limit Data Elements					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 6,429.81		\$ 6,429.81
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 29.91		\$ 29.91
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 6,459.72	\$ -	\$ 6,459.72
2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -	\$ -
2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 258,488		\$ 258,488
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 31,481		\$ 31,481
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ 227,007	\$ -	\$ 227,007
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
Calculated Rates per ADA					
C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficited BRL per ADA (B-3 * B-13)	\$ 5,021.01		\$ 5,021.01
C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 60.75		\$ 60.75
C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 5,081.76		\$ 5,081.76
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
Necessary Small School Data					
G-4	N/A Sch District Revenue Limit	Necessary Small School Add-on Amount Allowance for Necessary Small School (deficited)	\$ 302.75		\$ 302.75
Historical information for School Districts in existence in 2012-13:					
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 18,988,668		\$ 18,988,668
E-2	Sch District Revenue Limit	Local Revenue	\$ 3,137,710		\$ 3,137,710
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -
State Aid for Revenue Limit					15,850,958

STATE FUNDING INCORPORATED INTO LCFF

Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Interim

2/18/17

2012-13 CHARTER SCHOOL DATA

Charter School per ADA calculations

2012-13 Elements

B-1	Charter School LCFF Transition Calculation	2012-13 General Purpose Funding	\$	-	\$	-
B-2	Charter School LCFF Transition Calculation	2012-13 Funded ADA	\$	-	\$	-

2012-13 Calculated Floor Rates

B-3	Charter School LCFF Transition Calculation	Base Floor Rate per ADA (B-1 / B-2)	\$	-	\$	-
B-7	Charter School LCFF Transition Calculation	Categorical Program Entitlement Rate per ADA	\$	-	\$	-
B-9	Charter School LCFF Transition Calculation	Base Floor Rate per ADA - New Charter	\$	-	\$	-

Other Calculated Rates per ADA

B-11	Charter School LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$	-	\$	-
N/A	N/A	Minimum State Funding per ADA (B-1 / B-2)	\$	-	\$	-

Historical information for Charter Schools in existence in 2012-13

B-5 EHS	Charter Block Grant (COE,	Adjusted Total				
B-3 COE	EHS & SBC)	In Lieu of Property Taxes				
E-5	Charter Block Grant (Unified)	Adjusted Total In Lieu of Property Taxes				

State Aid for Charter General Purpose Block Grant

BASIC AID DISTRICTS FAIR SHARE

8.92%

	CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$	-
	2013-14 Exhibit: 2012-13 Cat Program Entitle.			
A-50	Subsumed into LCFF	2012-13 Fair Share (2013-14 only)	\$	-
A-51	2012-13 Cat Program Entitl. Subsumed into LCFF	Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation) [E.C. 42238.03(a)(2)(B)]		-

STATE FUNDING INCORPORATED INTO LCFF

Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Interim

2/18/17

CATEGORICAL FUNDING REPEALED WITH LCFF

Exhibit Title 2012-13 Deficited

2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)

A-1	Remedial Program	50,065
A-2	Retained and Recommended for Retention	933
A-3	Low STAR Score and At Risk of Retention	34,625
A-4	Core Academic Program	66,381
A-5	Regional Occupational Centers/Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	56,165
A-8	Pupil Transportation	269,598
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	30,897
A-11	Economic Impact Aid	549,506
A-12	Math and Reading Professional Development	22,046
A-13	Math and Reading Professional Development - English Learners	19,039
A-14	Administrator Training Program	2,425
A-15	Adult Education	-
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	151,824
A-19	Instructional Materials Fund Realignment Program	236,913
A-20	Community Day School Additional Funding	-
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	20,649
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	-
A-26	California High School Exit Exam Intensive Instruction	-
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	30,493
A-29	School Safety and Violence Prevention	14,523
A-30	Class Size Reduction Grade 9	-
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	216,541
A-34	Teacher Credentialing Block Grant	-
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	202,101
A-37	Targeted Instructional Improvement Block Grant	-
A-38	School and Library Improvement Block Grant	360,141
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	-
A-42	Arts and Music Block Grant	57,003
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	3,025
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	1,527,246
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-
A-8	Pupil Transportation (Manual Adjustment)	
A-9	Small District/COE Bus Replacement (Manual Adjustment)	
A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)	
	OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS	

Total Categorical Program Funding incorporated into LCFF

3,922,139

Total Categorical Program Funding before Section 12.42 reduction

Categorical funding per ADA incorporated into ERT

District

Charter

STATE FUNDING INCORPORATED INTO LCFF

Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Interim

2/18/17

TOTAL STATE AID	19,773,097	-
TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)	22,910,807	-
TOTAL ENTITLEMENT PER ADA	6,131	

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Interim

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
COLA	1.57%	0.85%	1.02%	0.00%	1.48%	2.40%
GAP Funding rate	12.00%	30.16%	52.56%	55.28%	23.67%	53.85%
Estimated Property Taxes (with RDA)	A-6 3,084,605	3,611,631	4,520,560	5,081,121	5,081,121	5,081,121
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 3,084,605	\$ 3,611,631	\$ 4,520,560	\$ 5,081,121	\$ 5,081,121	\$ 5,081,121
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
District Enrollment	A-1 / A-3 3,785	3,693	3,651	3,618	3,572	3,558
COE Enrollment	A-2 / A-4 6	5	6	5	5	5
Total Enrollment	3,791	3,698	3,657	3,623	3,577	3,563
District Unduplicated Pupil Count	B-1 / B-3 2,548	2,391	2,267	2,175	2,146	2,138
COE Unduplicated Pupil Count	B-2 / B-4 -	1	2	1	1	1
Total Unduplicated Pupil Count	2,548	2,392	2,269	2,176	2,147	2,139
	<i>1-yr</i>	<i>2-yr</i>	<i>3-yr</i>	<i>3-yr rolling</i>	<i>3-yr rolling</i>	<i>3-yr rolling</i>
	<i>percentage</i>	<i>percentage</i>	<i>percentage</i>	<i>percentage</i>	<i>percentage</i>	<i>percentage</i>
Single Year Unduplicated Pupil Percentage	67.21%	64.68%	62.05%	60.06%	60.02%	60.03%
Unduplicated Pupil Percentage (%)	67.21%	65.96%	64.68%	62.28%	60.72%	60.04%

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Interim

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Grades TK-3	B-1	1,592.82	1,557.24	1,466.15	1,433.04	1,384.34	1,384.34	1,384.34
Grades 4-6	B-2	1,220.05	1,239.45	1,261.02	1,271.28	1,232.04	1,158.92	1,155.15
Grades 7-8	B-3	843.40	848.17	809.35	800.51	843.89	870.62	860.39
Grades 9-12	B-4	-	-	-	-	-	-	-
Ungraded (enter here OR in spans above)		-	-	-	-	-	-	-

NPS, NPS-LCI, CDS:

TK-3	E-1	1.22	-	0.84	0.75	0.75	0.75
4-6	E-2	0.93	1.00	0.60	0.50	0.50	0.50
7-8	E-3	1.17	-	-	-	-	-
9-12	E-4	-	-	-	-	-	-

COE operated (Community School, Special Ed):

TK-3	E-6 & E-11	2.18	1.49	1.19	-	-	-
4-6	E-7 & E-12	1.67	2.66	2.01	-	-	-
7-8	E-8 & E-13	0.68	-	2.98	-	-	-
9-12	E-9 & E-14	-	-	-	-	-	-

TOTAL 3,652.71 3,541.67 3,512.45 3,461.52 3,415.13 3,401.13

RATIO: District ADA to Enrollment 0.96 0.96 0.96 0.96 0.96 0.96
RATIO: Combined ADA to Enrollment 0.96 0.96 0.96 0.96 0.95 0.95

CHARTER ADA ADJUSTMENT

		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
ADA transfer: Student from District to Charter (cross fiscal year)							
Grades TK-3	A-6	-	-	-	-	-	-
Grades 4-6	A-7	-	-	-	-	-	-
Grades 7-8	A-8	-	-	-	-	-	-
Grades 9-12	A-9	-	-	-	-	-	-

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

Grades TK-3	A-11	-	-	-	-	-	-
Grades 4-6	A-12	-	-	-	-	-	-
Grades 7-8	A-13	-	-	-	-	-	-
Grades 9-12	A-14	-	-	-	-	-	-

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

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Interim

LCFF ADA

Calculator will use greater of total current or prior year ADA where appropriate

2013-14						
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	1,592.82	1,557.24	-	3.40	-	1,596.22
Grades 4-6	1,220.05	1,239.45	-	2.60	-	1,222.65
Grades 7-8	843.40	848.17	-	1.85	-	845.25
Grades 9-12	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
SUBTOTAL	3,656.27	3,644.86				
		(11.41)				
Declining or Increasing ADA		Decline				
NSS	-	-				
TOTAL ADA	3,656.27	3,644.86	-	7.85	-	3,664.12
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,557.24	1,466.15	-	1.49		1,558.73
Grades 4-6	1,239.45	1,261.02	-	3.66		1,243.11
Grades 7-8	848.17	809.35	-	-		848.17
Grades 9-12	-	-	-	-		-
SUBTOTAL	3,644.86	3,536.52				
		(108.34)				
Declining or Increasing ADA		Decline				
NSS	-	-				
TOTAL ADA	3,644.86	3,536.52	-	5.15		3,650.01
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,466.15	1,433.04	-	2.03		1,468.18
Grades 4-6	1,261.02	1,271.28	-	2.61		1,263.63
Grades 7-8	809.35	800.51	-	2.98		812.33
Grades 9-12	-	-	-	-		-
SUBTOTAL	3,536.52	3,504.83				
		(31.69)				
Declining or Increasing ADA		Decline				
NSS	-	-				
TOTAL ADA	3,536.52	3,504.83	-	7.62		3,544.14

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Interim

2016-17					
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,433.04	1,384.34	-	0.75	1,433.79
Grades 4-6	1,271.28	1,232.04	-	0.50	1,271.78
Grades 7-8	800.51	843.89	-	-	800.51
Grades 9-12	-	-	-	-	-
SUBTOTAL	3,504.83	3,460.27			
		(44.56)			
Declining or Increasing ADA		Decline			
NSS	-	-			
TOTAL ADA	3,504.83	3,460.27	-	1.25	3,506.08

2017-18					
Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,384.34	1,384.34	-	0.75	1,385.09
Grades 4-6	1,232.04	1,158.92	-	0.50	1,232.54
Grades 7-8	843.89	870.62	-	-	843.89
Grades 9-12	-	-	-	-	-
SUBTOTAL	3,460.27	3,413.88			
		(46.39)			
Declining or Increasing ADA		Decline			
NSS	-	-			
TOTAL ADA	3,460.27	3,413.88	-	1.25	3,461.52

2018-19					
Grade Span	2017-18 P2	2018-19 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,384.34	1,384.34	-	0.75	1,385.09
Grades 4-6	1,158.92	1,155.15	-	0.50	1,159.42
Grades 7-8	870.62	860.39	-	-	870.62
Grades 9-12	-	-	-	-	-
SUBTOTAL	3,413.88	3,399.88			
		(14.00)			
Declining or Increasing ADA		Decline			
NSS	-	-			
TOTAL ADA	3,413.88	3,399.88	-	1.25	3,415.13

2019-20					
Grade Span	2018-19 P2	2019-20 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	1,384.34	-	-	-	1,384.34
Grades 4-6	1,155.15	-	-	-	1,155.15
Grades 7-8	860.39	-	-	-	860.39
Grades 9-12	-	-	-	-	-
SUBTOTAL	3,399.88	-			
		(3,399.88)			
Declining or Increasing ADA		Decline			
NSS	-	-			
TOTAL ADA	3,399.88	-	-	-	3,399.88

2020-21					
Grade Span	2019-20 P2	2020-21 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
SUBTOTAL	-	-			
		-			
Declining or Increasing ADA		No Change			
NSS	-	-			
TOTAL ADA	-	-	-	-	-

2/24/17	
2019-20	2020-21
2.53%	2.66%
68.94%	100.00%
5,081,121	5,081,121
\$ -	\$ -
\$ 5,081,121	\$ 5,081,121
---	---

2019-20	2020-21
3,558	3,558
5	5
3,563	3,563
2,138	2,138
1	1
2,139	2,139
<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
60.03%	60.03%
60.03%	60.03%

2/24/17

2019-20

2020-21

2019-20

2020-21

2/24/17

2/24/17

CHARTER IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues included in Property Taxes as listed on the District MYP Data tab

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

- 1. Property taxes per ADA x Charter ADA
- 2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year)
- 2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)

For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu of p on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.

- 1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)
- 2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Local Property Taxes	\$ 3,084,605	\$ 3,611,631	\$ 4,520,560
Less: RDA incl. in Prop. Taxes	\$ 53,227	\$ 132,272	\$ 160,693
Local Property Taxes less RDA	\$ 3,031,378	\$ 3,479,359	\$ 4,359,867
District LCFF ADA	3,664.12	3,650.01	3,544.14
Total Charter LCFF ADA	-	-	-
Total LCFF ADA	3,664.12	3,650.01	3,544.14
Property Taxes per ADA	\$ 827.31	\$ 953.25	\$ 1,230.16
Total Funded by Property Taxes per ADA		\$ -	\$ -
Total Funded by LCFF Funding per ADA		-	-
Certified In-Lieu Taxes	-	-	-
Alternative Calculation Tool		-	-
District In-Lieu of Property Tax Transfer	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Joint Union School District - 2nd Interim

roperty tax is calculated

2016-17		2017-18		2018-19		2019-20	
\$ 5,081,121		\$ 5,081,121		\$ 5,081,121		\$ 5,081,121	
\$ 168,911		\$ 168,911		\$ 168,911		\$ 168,911	
\$ 4,912,210		\$ 4,912,210		\$ 4,912,210		\$ 4,912,210	
3,506.08		3,461.52		3,389.02		3,288.19	
-		-		-		-	
	3,506.08		3,461.52		3,389.02		3,288.19
	\$ 1,401.05		\$ 1,419.09		\$ 1,449.45		\$ 1,493.89
\$ -		\$ -		\$ -		\$ -	
-		-		-		-	
\$ -		\$ -		\$ -		\$ -	

LOCAL CONTROL FUNDING FORMULA

2013-14

CALCULATE LCFF TARGET

					COLA	1.570%
Unduplicated as % of Enrollment			67.21%	67.21%		2013-14
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,596.22	6,952	724	1,032	469	14,647,597
Grades 4-6	1,222.65	7,056		948	431	10,313,342
Grades 7-8	845.25	7,266		977	444	7,342,082
Grades 9-12	-	8,419	219	1,161	527	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	3,664.12	25,865,526	1,155,663	3,632,188	1,649,643	32,303,020
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						269,598
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						32,572,618
ECONOMIC RECOVERY TARGET PAYMENT					1/8	-

CALCULATE LCFF FLOOR

	12-13	13-14	
	Rate	ADA	
Current year Funded ADA times Base per ADA	5,021.01	3,664.12	18,397,583
Current year Funded ADA times Other RL per ADA	60.75	3,664.12	222,595
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			3,922,139
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-	-	-
Less Fair Share Reduction			-
Non-CDE certified New Charter: District PY rate * CY ADA			-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			22,542,317

LOCAL CONTROL FUNDING FORMULA**2013-14**

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2013/14
LOCAL CONTROL FUNDING FORMULA TARGET	32,572,618
LOCAL CONTROL FUNDING FORMULA FLOOR	22,542,317
Applied Funding Formula: Floor or Target	FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)	10,030,301
Current Year Gap Funding	12.00% 1,203,806
ECONOMIC RECOVERY PAYMENT	-
LCFF Entitlement before Minimum State Aid provision	23,746,123

CALCULATE STATE AID

Transition Entitlement	23,746,123
Local Revenue (including RDA)	(3,084,605)
Gross State Aid	20,661,518

CALCULATE MINIMUM STATE AID

	2012/13	12-13 Rate	13-14 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	18,988,668	5,081.76	3,664.12	18,620,178
2012-13 NSS Allowance (deficited)	-			-
Less Current Year Property Taxes/In Lieu	(3,137,710)			(3,084,605)
Subtotal State Aid for Historical RL/Charter General BG	15,850,958			15,535,573
Categorical funding from 2012-13	3,922,139			3,922,139
Charter Categorical Block Grant adjusted for ADA	-			-
Minimum State Aid Guarantee	19,773,097			19,457,712

CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)

Local Control Funding Formula Floor plus Funded Gap
Minimum State Aid plus Property Taxes including RDA
Offset
Minimum State Aid Prior to Offset
Total Minimum State Aid with Offset

TOTAL STATE AID	20,661,518
-----------------	------------

Additional State Aid (Additional SA)

LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	23,746,123
CHANGE OVER PRIOR YEAR	3.65% 835,316
LCFF Entitlement PER ADA	6,131 6,481
PER ADA CHANGE OVER PRIOR YEAR	5.70% 350

LCFF SOURCES INCLUDING EXCESS TAXES

	2012-13		Increase	2013-14
State Aid	19,773,097	4.49%	888,421	20,661,518
Property Taxes net of in-lieu	3,137,710	-1.69%	(53,105)	3,084,605
Charter in-Lieu Taxes	-	0.00%	-	-
LCFF pre COE, Choice, Supp	22,910,807	3.65%	835,316	23,746,123

Galt Joint Union Elementa						v17.2b
LOCAL CONTROL FUNDING						2014-15
CALCULATE LCFF TARGET						
					COLA	0.850%
Unduplicated as % of Enrollm	2 yr average			65.96%	65.96%	2014-15
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,558.73	7,011	729	1,021	424	14,317,267
Grades 4-6	1,243.11	7,116		939	390	10,497,690
Grades 7-8	848.17	7,328		967	402	7,375,927
Grades 9-12	-	8,491	221	1,149	477	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	3,650.01	25,989,617	1,136,314	3,578,452	1,486,500	32,190,883
Targeted Instructional Impro						-
Home-to-School Transportati						269,598
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						32,460,481
ECONOMIC RECOVERY TARG						1/4
CALCULATE LCFF FLOOR						
				12-13	14-15	
				Rate	ADA	
Current year Funded ADA tim				5,021.01	3,650.01	18,326,737
Current year Funded ADA tim				60.75	3,650.01	221,738
Necessary Small School Allow						-
2012-13 Categoricals						3,922,139
2012-13 Categorical Program						-
Less Fair Share Reduction						-
Non-CDE certified New Chart						-
Beginning in 2014-15, prior y				\$ 328.54	3,650.01	1,199,174
LOCAL CONTROL FUNDING F						23,669,788

Galt Joint Union Elementa		v17.2b	
LOCAL CONTROL FUNDING		2014-15	
CALCULATE LCFF PHASE-IN ENTITLEMENT		2014/15	
LOCAL CONTROL FUNDING FLOOR		32,460,481	
LOCAL CONTROL FUNDING FLOOR		23,669,788	
Applied Funding Formula: FLOOR		FLOOR	
LCFF Need (LCFF Target less LCFF FLOOR)		8,790,693	
Current Year Gap Funding	30.16%	2,651,287	
ECONOMIC RECOVERY PAYMENT		-	
LCFF Entitlement before Mirrored		26,321,075	
CALCULATE STATE AID			
Transition Entitlement		26,321,075	
Local Revenue (including RDA)		(3,611,631)	
Gross State Aid		22,709,444	
CALCULATE MINIMUM STATE AID			
	12-13 Rate	14-15 ADA	N/A
2012-13 RL/Charter Gen BG a	5,081.76	3,650.01	18,548,475
2012-13 NSS Allowance (defined)			-
Less Current Year Property Tax			(3,611,631)
Subtotal State Aid for Historical			14,936,844
Categorical funding from 2012			3,922,139
Charter Categorical Block Grant			-
Minimum State Aid Guarantee			18,858,983
CHARTER SCHOOL MINIMUM			
Local Control Funding Formula			-
Minimum State Aid plus Property			-
Offset			-
Minimum State Aid Prior to Categorical			-
Total Minimum State Aid with			-
TOTAL STATE AID			22,709,444
Additional State Aid (Additional)			-
LCFF Phase-In Entitlement (before			26,321,075
CHANGE OVER PRIOR YEAR	10.84%	2,574,952	
LCFF Entitlement PER ADA			7,211
PER ADA CHANGE OVER PRIOR	11.26%	730	
LCFF SOURCES INCLUDING EXCESS			
		Increase	2014-15
State Aid	9.91%	2,047,926	22,709,444
Property Taxes net of in-lieu	17.09%	527,026	3,611,631
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	10.84%	2,574,952	26,321,075

Galt Joint Union Elements						v17.2b
LOCAL CONTROL FUNDING						2015-16
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollm	3 yr average			64.68%	COLA 64.68%	1.020% 2015-16
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,468.18	7,083	737	1,012	378	13,522,060
Grades 4-6	1,263.63	7,189		930	348	10,699,050
Grades 7-8	812.33	7,403		958	358	7,082,671
Grades 9-12	-	8,578	223	1,138	426	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	3,544.14	25,497,034	1,082,049	3,438,271	1,286,428	31,303,782
Targeted Instructional Improv						-
Home-to-School Transportati						269,598
Small School District Bus Repl						-
LOCAL CONTROL FUNDING FC						31,573,380
ECONOMIC RECOVERY TARGI						3/8 -
CALCULATE LCFF FLOOR						
				12-13 Rate	15-16 ADA	
Current year Funded ADA tim				5,021.01	3,544.14	17,795,162
Current year Funded ADA tim				60.75	3,544.14	215,307
Necessary Small School Allow						-
2012-13 Categoricals						3,922,139
2012-13 Categorical Program						-
Less Fair Share Reduction						-
Non-CDE certified New Chart						-
Beginning in 2014-15, prior y				\$ 1,054.92	3,544.14	3,738,784
LOCAL CONTROL FUNDING FC						25,671,392

Galt Joint Union Elementa		v17.2b
LOCAL CONTROL FUNDING		2015-16
CALCULATE LCFF PHASE-IN ENTITLEMENT		
		2015/16
LOCAL CONTROL FUNDING FLOOR		31,573,380
LOCAL CONTROL FUNDING FLOOR		25,671,392
Applied Funding Formula: Floor		FLOOR
LCFF Need (LCFF Target less LCFF Floor)		5,901,988
Current Year Gap Funding	52.56%	3,101,944
ECONOMIC RECOVERY PAYMENT		-
LCFF Entitlement before Minimum State Aid		28,773,336
CALCULATE STATE AID		
Transition Entitlement		28,773,336
Local Revenue (including RDA)		(4,520,560)
Gross State Aid		24,252,776
CALCULATE MINIMUM STATE AID		
	12-13 Rate	15-16 ADA
	5,081.76	3,544.14
2012-13 RL/Charter Gen BG amount		18,010,469
2012-13 NSS Allowance (deficit)		-
Less Current Year Property Tax		(4,520,560)
Subtotal State Aid for Historic		13,489,909
Categorical funding from 2012		3,922,139
Charter Categorical Block Grant		-
Minimum State Aid Guarantee		17,412,048
CHARTER SCHOOL MINIMUM STATE AID		
Local Control Funding Formula		-
Minimum State Aid plus Property Tax		-
Offset		-
Minimum State Aid Prior to Categorical		-
Total Minimum State Aid with Categorical		-
TOTAL STATE AID		24,252,776
Additional State Aid (Addition)		
		-
LCFF Phase-In Entitlement (before State Aid)		28,773,336
CHANGE OVER PRIOR YEAR	9.32%	2,452,261
LCFF Entitlement PER ADA		8,119
PER ADA CHANGE OVER PRIOR YEAR	12.59%	908
LCFF SOURCES INCLUDING EXCESS REVENUE		
		2015-16
State Aid	6.80%	1,543,332
Property Taxes net of in-lieu	25.17%	908,929
Charter in-Lieu Taxes	0.00%	-
LCFF pre COE, Choice, Supplemental	9.32%	2,452,261
		28,773,336

Galt Joint Union Elementa						v17.2b
LOCAL CONTROL FUNDING						2016-17
CALCULATE LCFF TARGET						
				COLA		0.000%
Unduplicated as % of Enrollm	3 yr average			62.28%	62.28%	2016-17
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,433.79	7,083	737	974	285	13,016,960
Grades 4-6	1,271.78	7,189		895	262	10,614,456
Grades 7-8	800.51	7,403		922	269	6,880,053
Grades 9-12	-	8,578	223	1,096	320	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	3,506.08	25,224,537	1,056,703	3,273,590	956,637	30,511,467
Targeted Instructional Impro						-
Home-to-School Transportat						269,598
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						30,781,065
ECONOMIC RECOVERY TARG						1/2 -
CALCULATE LCFF FLOOR						
				12-13 Rate	16-17 ADA	
Current year Funded ADA tim				5,021.01	3,506.08	17,604,063
Current year Funded ADA tim				60.75	3,506.08	212,994
Necessary Small School Allow						-
2012-13 Categoricals						3,922,139
2012-13 Categorical Program				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Chart						-
Beginning in 2014-15, prior y				\$ 1,930.15	3,506.08	6,767,260
LOCAL CONTROL FUNDING F						28,506,456

Galt Joint Union Elementa		v17.2b
LOCAL CONTROL FUNDING		2016-17
CALCULATE LCFF PHASE-IN ENTITLEMENT		
		2016-17
LOCAL CONTROL FUNDING F		30,781,065
LOCAL CONTROL FUNDING F		28,506,456
Applied Funding Formula: Flo		FLOOR
LCFF Need (LCFF Target less LCFF		2,274,609
Current Year Gap Funding	55.28%	1,257,404
ECONOMIC RECOVERY PAYM		-
LCFF Entitlement before Mir		29,763,860
CALCULATE STATE AID		
Transition Entitlement		29,763,860
Local Revenue (Including RDA)		(5,081,121)
Gross State Aid		24,682,739
CALCULATE MINIMUM STATE AID		
	12-13 Rate 16-17 ADA	N/A
2012-13 RL/Charter Gen BG	5,081.76 3,506.08	17,817,057
2012-13 NSS Allowance (defi		-
Less Current Year Property T		(5,081,121)
Subtotal State Aid for Histori		12,735,936
Categorical funding from 201		3,922,139
Charter Categorical Block Gra		-
Minimum State Aid Guarante		16,658,075
CHARTER SCHOOL MINIMUM		
Local Control Funding Formu		-
Minimum State Aid plus Prop		-
Offset		-
Minimum State Aid Prior to C		-
Total Minimum State Aid with		-
TOTAL STATE AID		24,682,739
Additional State Aid (Additio		-
LCFF Phase-In Entitlement (b		29,763,860
CHANGE OVER PRIOR YEAR	3.44% 990,524	
LCFF Entitlement PER ADA		8,489
PER ADA CHANGE OVER PRIOR	4.56% 370	
LCFF SOURCES INCLUDING EX		
	Increase	2016-17
State Aid	1.77% 429,963	24,682,739
Property Taxes net of in-lieu	12.40% 560,561	5,081,121
Charter in-Lieu Taxes	0.00% -	-
LCFF pre COE, Choice, Supp	3.44% 990,524	29,763,860

Galt Joint Union Elementa						v17.2b
LOCAL CONTROL FUNDING						2017-18
CALCULATE LCFF TARGET						
				COLA	1.480%	
Unduplicated as % of Enrollm	3 yr average			60.72%	60.72%	2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,385.09	7,188	748	964	227	12,641,325
Grades 4-6	1,232.54	7,295		886	209	10,340,446
Grades 7-8	843.89	7,513		912	215	7,291,421
Grades 9-12	-	8,705	226	1,085	255	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	3,461.52	25,287,552	1,036,047	3,196,737	752,854	30,273,190
Targeted Instructional Impro						-
Home-to-School Transportat						269,598
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						30,542,788
ECONOMIC RECOVERY TARG						5/8
CALCULATE LCFF FLOOR						
				12-13	17-18	
				Rate	ADA	
Current year Funded ADA tim				5,021.01	3,461.52	17,380,327
Current year Funded ADA tim				60.75	3,461.52	210,287
Necessary Small School Allow						-
2012-13 Categoricals						3,922,139
2012-13 Categorical Program						-
Less Fair Share Reduction						-
Non-CDE certified New Chart						-
Beginning in 2014-15, prior y				\$ 2,288.79	3,461.52	7,922,692
LOCAL CONTROL FUNDING F						29,435,445

Galt Joint Union Elementa		v17.2b
LOCAL CONTROL FUNDING		2017-18
CALCULATE LCFF PHASE-IN ENTITLEMENT		
		2017-18
LOCAL CONTROL FUNDING FLOOR		30,542,788
LOCAL CONTROL FUNDING FLOOR		29,435,445
Applied Funding Formula: Floor		FLOOR
LCFF Need (LCFF Target less LCFF FLOOR)		1,107,343
Current Year Gap Funding	23.67%	262,108
ECONOMIC RECOVERY PAYMENT		-
LCFF Entitlement before Mirrored		29,697,553
CALCULATE STATE AID		
Transition Entitlement		29,697,553
Local Revenue (including RDA)		(5,081,121)
Gross State Aid		24,616,432
CALCULATE MINIMUM STATE AID		
	12-13 Rate 17-18 ADA	N/A
2012-13 RL/Charter Gen BG	5,081.76 3,461.52	17,590,614
2012-13 NSS Allowance (defined)		-
Less Current Year Property Taxes		(5,081,121)
Subtotal State Aid for Historical		12,509,493
Categorical funding from 2012-13		3,922,139
Charter Categorical Block Grant		-
Minimum State Aid Guarantee		16,431,632
CHARTER SCHOOL MINIMUM STATE AID		
Local Control Funding Formula		-
Minimum State Aid plus Property Taxes		-
Offset		-
Minimum State Aid Prior to Categorical		-
Total Minimum State Aid with Categorical		-
TOTAL STATE AID		24,616,432
Additional State Aid (Additional State Aid)		-
LCFF Phase-In Entitlement (b)(1)		29,697,553
CHANGE OVER PRIOR YEAR	-0.22% (66,307)	
LCFF Entitlement PER ADA		8,579
PER ADA CHANGE OVER PRIOR YEAR	1.06% 90	
LCFF SOURCES INCLUDING EXCESS REVENUE		
	Increase	2017-18
State Aid	-0.27% (66,307)	24,616,432
Property Taxes net of in-lieu	0.00% -	5,081,121
Charter in-Lieu Taxes	0.00% -	-
LCFF pre COE, Choice, Supplemental	-0.22% (66,307)	29,697,553

Galt Joint Union Elementa						v17.2b
LOCAL CONTROL FUNDING						2018-19
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			60.04%	COLA 60.04%	2.400% 2018-19
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,385.09	7,361	766	976	205	12,891,989
Grades 4-6	1,159.42	7,470		897	188	9,919,118
Grades 7-8	870.62	7,693		924	194	7,670,719
Grades 9-12	-	8,914	232	1,098	230	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	<u>3,415.13</u>	<u>25,554,194</u>	<u>1,060,979</u>	<u>3,195,950</u>	<u>670,703</u>	30,481,826
Targeted Instructional Impro						-
Home-to-School Transportat						269,598
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						<u>30,751,424</u>
ECONOMIC RECOVERY TARG						3/4 -
CALCULATE LCFF FLOOR						
				12-13 Rate	18-19 ADA	
Current year Funded ADA tim				5,021.01	3,415.13	17,147,402
Current year Funded ADA tim				60.75	3,415.13	207,469
Necessary Small School Allow						-
2012-13 Categoricals						3,922,139
2012-13 Categorical Program						-
Less Fair Share Reduction						-
Non-CDE certified New Chart						-
Beginning in 2014-15, prior y				\$ 2,364.51	3,415.13	8,075,109
LOCAL CONTROL FUNDING F						<u>29,352,119</u>

Galt Joint Union Elementa		v17.2b	
LOCAL CONTROL FUNDING		2018-19	
CALCULATE LCFF PHASE-IN ENTITLEMENT		2018-19	
LOCAL CONTROL FUNDING FLOOR		30,751,424	
LOCAL CONTROL FUNDING FLOOR		29,352,119	
Applied Funding Formula: Floor		FLOOR	
LCFF Need (LCFF Target less LCFF FLOOR)		1,399,305	
Current Year Gap Funding	53.85%	753,526	
ECONOMIC RECOVERY PAYMENT		-	
LCFF Entitlement before Minimum State Aid		30,105,645	
CALCULATE STATE AID			
Transition Entitlement		30,105,645	
Local Revenue (Including RDA)		(5,081,121)	
Gross State Aid		25,024,524	
CALCULATE MINIMUM STATE AID			
	12-13 Rate	18-19 ADA	N/A
2012-13 RL/Charter Gen BG	5,081.76	3,415.13	17,354,871
2012-13 NSS Allowance (defined contribution)			-
Less Current Year Property Tax			(5,081,121)
Subtotal State Aid for Historical			12,273,750
Categorical funding from 2012-13			3,922,139
Charter Categorical Block Grant			-
Minimum State Aid Guarantee			16,195,889
CHARTER SCHOOL MINIMUM STATE AID			
Local Control Funding Formula			-
Minimum State Aid plus Property Tax			-
Offset			-
Minimum State Aid Prior to Categorical			-
Total Minimum State Aid with Categorical			-
TOTAL STATE AID			25,024,524
Additional State Aid (Additional State Aid)			-
LCFF Phase-In Entitlement (b)(1)			30,105,645
CHANGE OVER PRIOR YEAR	1.37%	408,092	
LCFF Entitlement PER ADA			8,815
PER ADA CHANGE OVER PRIOR YEAR	2.75%	236	
LCFF SOURCES INCLUDING EXCESS			
		Increase	2018-19
State Aid	1.66%	408,092	25,024,524
Property Taxes net of in-lieu	0.00%	-	5,081,121
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	1.37%	408,092	30,105,645

Galt Joint Union Elementa						v17.2b
LOCAL CONTROL FUNDING						2019-20
CALCULATE LCFF TARGET						
				COLA	2.530%	
Unduplicated as % of Enrollment	3 yr average			60.03%	60.03%	2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,384.34	7,547	785	1,000	210	13,209,220
Grades 4-6	1,155.15	7,659		920	193	10,132,009
Grades 7-8	860.39	7,888		947	198	7,772,261
Grades 9-12	-	9,140	238	1,126	236	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	<u>3,399.88</u>	<u>26,081,664</u>	<u>1,086,707</u>	<u>3,261,835</u>	<u>683,284</u>	31,113,490
Targeted Instructional Improvement						-
Home-to-School Transportation						269,598
Small School District Bus Replacement						-
LOCAL CONTROL FUNDING FLOOR						<u>31,383,088</u>
ECONOMIC RECOVERY TARGET						7/8
CALCULATE LCFF FLOOR						
				12-13	19-20	
				Rate	ADA	
Current year Funded ADA time				5,021.01	3,399.88	17,070,831
Current year Funded ADA time				60.75	3,399.88	206,543
Necessary Small School Allowance						-
2012-13 Categoricals						3,922,139
2012-13 Categorical Program						-
Less Fair Share Reduction						-
Non-CDE certified New Charter						-
Beginning in 2014-15, prior year				\$ 2,585.15	3,399.88	8,789,200
LOCAL CONTROL FUNDING FLOOR						<u>29,988,713</u>

Galt Joint Union Elementa		v17.2b
LOCAL CONTROL FUNDING		2019-20
CALCULATE LCFF PHASE-IN ENTITLEMENT		
		2019-20
LOCAL CONTROL FUNDING F		31,383,088
LOCAL CONTROL FUNDING F		29,988,713
Applied Funding Formula: Flo		FLOOR
LCFF Need (LCFF Target less LCFF		1,394,375
Current Year Gap Funding	68.94%	961,282
ECONOMIC RECOVERY PAYM		-
LCFF Entitlement before Mir		30,949,995
CALCULATE STATE AID		
Transition Entitlement		30,949,995
Local Revenue (including RDA)		(5,081,121)
Gross State Aid		25,868,874
CALCULATE MINIMUM STATE AID		
	12-13 Rate 19-20 ADA	N/A
2012-13 RL/Charter Gen BG	5,081.76 3,399.88	17,277,374
2012-13 NSS Allowance (defi		-
Less Current Year Property T		(5,081,121)
Subtotal State Aid for Histori		12,196,253
Categorical funding from 201		3,922,139
Charter Categorical Block Gra		-
Minimum State Aid Guarante		16,118,392
CHARTER SCHOOL MINIMUM		
Local Control Funding Formu		-
Minimum State Aid plus Prop		-
Offset		-
Minimum State Aid Prior to C		-
Total Minimum State Aid with		-
TOTAL STATE AID		25,868,874
Additional State Aid (Additio		-
LCFF Phase-In Entitlement (b		30,949,995
CHANGE OVER PRIOR YEAR	2.80% 844,350	
LCFF Entitlement PER ADA		9,103
PER ADA CHANGE OVER PRIOR	3.27% 288	
LCFF SOURCES INCLUDING EX		
	Increase	2019-20
State Aid	3.37% 844,350	25,868,874
Property Taxes net of in-lieu	0.00% -	5,081,121
Charter in-Lieu Taxes	0.00% -	-
LCFF pre COE, Choice, Supp	2.80% 844,350	30,949,995

Galt Joint Union Elementa						v17.2b
LOCAL CONTROL FUNDING						2020-21
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			60.03%	COLA 2.660%	2020-21
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,748	806	1,027	215	-
Grades 4-6	-	7,863		944	198	-
Grades 7-8	-	8,098		972	204	-
Grades 9-12	-	9,383	244	1,156	242	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	-	-	-	-	-	-
Targeted Instructional Impro						-
Home-to-School Transportat						269,598
Small School District Bus Rep						-
LOCAL CONTROL FUNDING F						269,598
ECONOMIC RECOVERY TARG						100%
CALCULATE LCFF FLOOR						
				12-13 Rate	20-21 ADA	
Current year Funded ADA tim				5,021.01	-	-
Current year Funded ADA tim				60.75	-	-
Necessary Small School Allow						-
2012-13 Categoricals						3,922,139
2012-13 Categorical Program						-
Less Fair Share Reduction						-
Non-CDE certified New Chart						-
Beginning in 2014-15, prior y				\$ 2,867.89	-	-
LOCAL CONTROL FUNDING F						3,922,139

Galt Joint Union Elementa		v17.2b
LOCAL CONTROL FUNDING		2020-21
CALCULATE LCFF PHASE-IN ENTITLEMENT		2020-21
LOCAL CONTROL FUNDING FORMULA		269,598
LOCAL CONTROL FUNDING FORMULA		3,922,139
Applied Funding Formula: Flat		TARGET
LCFF Need (LCFF Target less LCFF		-
Current Year Gap Funding	100.00%	-
ECONOMIC RECOVERY PAYMENT		-
LCFF Entitlement before Mir		269,598
CALCULATE STATE AID		
Transition Entitlement		269,598
Local Revenue (including RDA)		(5,081,121)
Gross State Aid		-
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG	12-13 Rate	20-21 ADA
2012-13 NSS Allowance (defined)	5,081.76	-
Less Current Year Property Tax		-
Subtotal State Aid for Historical		(5,081,121)
Categorical funding from 2012		-
Charter Categorical Block Grant		3,922,139
Minimum State Aid Guarantee		-
		3,922,139
CHARTER SCHOOL MINIMUM STATE AID		-
Local Control Funding Formula		-
Minimum State Aid plus Property Tax		-
Offset		-
Minimum State Aid Prior to Categorical		-
Total Minimum State Aid with		-
TOTAL STATE AID		3,922,139
Additional State Aid (Additional)		3,652,541
LCFF Phase-In Entitlement (before		3,922,139
CHANGE OVER PRIOR YEAR	-87.33%	(27,027,856)
LCFF Entitlement PER ADA		-
PER ADA CHANGE OVER PRIOR YEAR	-100.00%	(9,103)
LCFF SOURCES INCLUDING EXCESS		
		Increase
State Aid	-84.84%	(21,946,735)
Property Taxes net of in-lieu	0.00%	-
Charter in-Lieu Taxes	0.00%	-
LCFF pre COE, Choice, Supp	-70.91%	(21,946,735)
		2020-21
		3,922,139
		5,081,121
		-
		9,003,260

Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Interim

PROPOSITION 30 - EDUCATION PROTECTION ACCOUNT

EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	26.7669%	25.7175%	25.0000%
Education Protection Account (EPA)	<i>Certified*</i> 2012-13	<i>Certified*</i> 2013-14	<i>Certified*</i> 2014-15	<i>Certified*</i> 2015-16	2016-17
Calculation of EPA Entitlement					
Adjusted Total Revenue Limit					17,817,057
Current Year Adjusted NSS Allowance					-
(A) Total: Adj. Rev. Limit or General Purpose Funding in LCFF Floor	18,616,011	18,547,001	18,010,469	17,817,057	17,817,057
(B) Property Taxes/In-Lieu	3,344,510	3,221,649	4,520,560	5,081,121	5,081,121
(C) ADA Used for EPA Minimum	3,663.30	3,650	3,544	3,506.08	3,506.08
(D) Gross State Aid for Purposes of EPA (A - B; if<0, then 0)	15,271,501	15,325,352	13,489,909	12,735,936	12,735,936
(E) Proportionate Share* (A * %)	3,915,259	4,945,315	4,631,849	4,454,264	4,454,264
(F) Minimum EPA (C x \$200)	732,660	729,944	708,828	701,216	701,216
(G) Adjusted EPA Proportionate Share (Reduced for Amounts in Excess of State Aid, lesser of D or E.	3,915,259	4,945,315	4,631,849	4,454,264	4,454,264
(H) P-2 Entitlement: (Greater of F or G)	4,062,295	3,915,259	4,945,315	4,631,849	4,454,264
(I) PY Adjustment: Change in Entitlement from P-2 to Annual <i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	23,403 4,085,698	17,870 3,933,129	19,540 4,964,855	- 4,631,849	- 4,454,264
(J) P2 Entitlement Net of PY Adjustment	4,062,295	3,938,662	4,963,185	4,651,389	4,454,264
Calculation of Net State Aid before Minimum State Aid					
Phase-In Entitlement	18,988,668	23,746,123	26,321,075	28,773,336	29,763,860
Less Property Taxes/In-Lieu	3,137,710	3,084,605	3,611,631	4,520,560	5,081,121
Gross State Aid	15,850,958	20,661,518	22,709,444	24,252,776	24,682,739
Less EPA Allocation	4,085,698	3,933,129	4,964,855	4,631,849	4,454,264
Net State Aid	11,765,260	16,728,389	17,744,589	19,620,927	20,228,475
Minimum State Aid					
Adjusted Total Revenue Limit	18,988,668	18,620,178	18,548,475	18,010,469	17,817,057
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	3,137,710	3,084,605	3,611,631	4,520,560	5,081,121
Less EPA Allocation	4,085,698	3,933,129	4,964,855	4,631,849	4,454,264
Revenue Limit Minimum State Aid	11,765,260	11,602,444	9,971,989	8,858,060	8,281,672
Categorical Minimum State Aid	3,922,139	3,922,139	3,922,139	3,922,139	3,922,139
Minimum State Aid Guarantee	15,687,399	15,524,583	13,894,128	12,780,199	12,203,811
Charter School Minimum State Aid Offset (<i>effective 2014-15</i>)	-	-	-	-	-
LCFF State Aid	15,687,399	16,728,389	17,744,589	19,620,927	20,228,475
EPA in Excess to LCFF Funding	-	-	-	-	-

*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

2/22/17			
23.0000%	21.0000%	21.0000%	21.0000%
2017-18	2018-19	2019-20	2020-21
17,590,614	17,354,871	17,277,374	-
-	-	-	-
17,590,614	17,354,871	17,277,374	-
5,081,121	5,081,121	5,081,121	5,081,121
3,461.52	3,415.13	3,399.88	-
12,509,493	12,273,750	12,196,253	-
4,045,841	3,644,523	3,628,249	-
692,304	683,026	679,976	-
4,045,841	3,644,523	3,628,249	-
4,045,841	3,644,523	3,628,249	-
-	-	-	-
4,045,841	3,644,523	3,628,249	-
4,045,841	3,644,523	3,628,249	-
29,697,553	30,105,645	30,949,995	269,598
5,081,121	5,081,121	5,081,121	5,081,121
24,616,432	25,024,524	25,868,874	-
4,045,841	3,644,523	3,628,249	-
20,570,591	21,380,001	22,240,626	-
17,590,614	17,354,871	17,277,374	-
-	-	-	-
5,081,121	5,081,121	5,081,121	5,081,121
4,045,841	3,644,523	3,628,249	-
8,463,652	8,629,227	8,568,004	-
3,922,139	3,922,139	3,922,139	3,922,139
12,385,791	12,551,366	12,490,143	3,922,139
-	-	-	-
20,570,591	21,380,001	22,240,626	3,922,139
-	-	-	-

Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Interi

**Minimum Proportionality Percentage (MPP):
Summary Supplemental & Concentration Grant**

	2013-14	2014-15	2015-16	2016-17	2017-18**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		5,064,952	4,724,699	4,230,227	3,949,591
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		549,506	1,911,372	3,389,990	3,854,473
3. Difference [1] less [2]		4,515,446	2,813,327	840,237	95,118
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		1,361,866	1,478,618	464,483	22,514
<i>GAP funding rate</i>		30.16%	52.56%	55.28%	23.67%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		1,911,372	3,389,990	3,854,473	3,876,987
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>		24,140,105	25,113,748	25,639,789	25,550,968
<i>LCFF Phase-In Entitlement</i>		26,321,075	28,773,336	29,763,860	29,697,553
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		7.92%	13.50%	15.03%	15.17%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.
**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17	2017-18
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,911,372	\$ 3,389,990	\$ 3,854,473	\$ 3,876,987
Current year Minimum Proportionality Percentage (MPP)	7.92%	13.50%	15.03%	15.17%

m		2/22/2017	
2018-19**	2019-20**	2020-21**	
3,866,653	3,945,119		-
3,876,987	3,866,653	3,920,747	
(10,334)	78,466	(3,920,747)	
(5,565)	54,094	(3,920,747)	
53.85%	68.94%	100.00%	
3,866,653	3,920,747	-	
25,969,394	26,759,650	3,652,541	
30,105,645	30,949,995	3,922,139	
14.89%	14.65%	0.00%	
2018-19	2019-20	2020-21	
\$ 3,866,653	\$ 3,920,747	\$ -	
14.89%	14.65%	0.00%	

LCFF Calculator Universal Assumptions

Galt Joint Union Elementary (67348) - Galt Joint Union School District - 2nd Interim

Summary of Funding					
	2016-17	2017-18	2018-19	2019-20	2020-21
Target	\$ 30,781,065	\$ 30,542,788	\$ 30,751,424	\$ 31,383,088	\$ 269,598
Floor	28,506,456	29,435,445	29,352,119	29,988,713	3,922,139
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	TARGET
Remaining Need after Gap (informational only)	1,017,205	845,235	645,779	433,093	-
Current Year Gap Funding	1,257,404	262,108	753,526	961,282	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	3,652,541
Total Phase-In Entitlement	\$ 29,763,860	\$ 29,697,553	\$ 30,105,645	\$ 30,949,995	\$ 3,922,139

Components of LCFF By Object Code					
	2016-17	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	\$ 20,228,475	\$ 20,570,591	\$ 21,380,001	\$ 22,240,626	\$ 3,922,139
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	4,454,264	4,045,841	3,644,523	3,628,249	-
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	5,081,121	5,081,121	5,081,121	5,081,121	5,081,121
8096 - In-Lieu of Property Taxes	-	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>5,081,121</i>	<i>5,081,121</i>	<i>5,081,121</i>	<i>5,081,121</i>	<i>5,081,121</i>
TOTAL FUNDING	\$ 29,763,860	\$ 29,697,553	\$ 30,105,645	\$ 30,949,995	\$ 9,003,260
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ 5,081,121
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 29,763,860	\$ 29,697,553	\$ 30,105,645	\$ 30,949,995	\$ 3,922,139
8012 - EPA Receipts (for budget & cashflow)	\$ 4,454,264	\$ 4,045,841	\$ 3,644,523	\$ 3,628,249	\$ -

Summary of Student Population					
	2016-17	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Population					
Agency Unduplicated Pupil Count	2,175.00	2,146.00	2,138.00	2,138.00	2,138.00
COE Unduplicated Pupil Count	1.00	1.00	1.00	1.00	1.00
Total Unduplicated pupil Count	2,176.00	2,147.00	2,139.00	2,139.00	2,139.00
Rolling %, Supplemental Grant	62.2800%	60.7200%	60.0400%	60.0300%	60.0300%
Rolling %, Concentration Grant	62.2800%	60.7200%	60.0400%	60.0300%	60.0300%
FUNDED ADA					
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	1,433.79	1,385.09	1,385.09	1,384.34	-
Grades 4-6	1,271.78	1,232.54	1,159.42	1,155.15	-
Grades 7-8	800.51	843.89	870.62	860.39	-
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	3,506.08	3,461.52	3,415.13	3,399.88	-
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	3506.08	3461.52	3415.13	3399.88	0.00
ACTUAL ADA (Current Year Only)					
Grades TK-3	1,385.09	1,385.09	1,385.09	-	-
Grades 4-6	1,232.54	1,159.42	1,155.65	-	-
Grades 7-8	843.89	870.62	860.39	-	-
Grades 9-12	-	-	-	-	-
Total Actual ADA	3,461.52	3,415.13	3,401.13	-	-
Funded Difference (Funded ADA less Actual ADA)	44.56	46.39	14.00	3,399.88	-

Minimum Proportionality Percentage (MPP)					
	2016-17	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concen \$	3,854,473 \$	3,876,987 \$	3,866,653 \$	3,920,747 \$	-
Current year Minimum Proportionality Percentag	15.03%	15.17%	14.89%	14.65%	0.00%



Board Meeting Agenda Item Information

Meeting Date: 3/2/17	Agenda Item: 131.838 1 st Reading of Board Policy 3461 Debt Management
Presenter: Tom Barentson	Action Item: XX Information Item:

California Senate Bill 1029 (signed by Governor Brown on September 12, 2016) requires the California Debt and Investment Advisory Committee (CDIAC) to collect, maintain, and provide comprehensive information on all state and local debt authorization and issuance track and report on all state and local outstanding debt until fully repaid or redeemed, and serve as a statistical clearing house for all state and local debt.

The District's adoption of a debt policy will formalize the various transactions that a school district enters regarding their debt and provide both accountability, transparency, and a history of past and present practices for School District Administrations and Boards of Education to review (as staff and board membership may change through time).

Debt Policy Overview

Galt Joint Union Elementary School District recognizes the foundation of any well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt and provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated. The debt policy should recognize a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. Adherence to a debt policy helps to ensure that a government maintains a sound debt position and that credit quality is protected. Advantages of a debt policy are as follows:

- enhances the quality of decisions by imposing order and discipline, and promoting consistency and continuity in decision making
- provides rationality in the decision-making process
- identifies objectives for staff to implement
- demonstrates a commitment to long-term financial planning objectives
- is regarded positively by the rating agencies in reviewing credit quality

DEBT MANAGEMENT POLICY**Purpose**

The District recognizes that the foundation of a well-managed debt program is a comprehensive debt policy that guides the issuance of debt, management of the debt portfolio, and adherence to relevant laws and regulations.

The purpose of this policy is to improve the quality of decisions, articulate policy goals, provide guidelines for the structure of debt issuance, and demonstrate a commitment to long-term capital and financial planning.

This debt policy sets forth comprehensive guidelines for financing capital expenditures, as well as for addressing short-term cash flow needs. The objectives of this policy are that:

1. The District obtain financing only when necessary.
2. The District use any type of debt financing allowed by California law (e.g., general obligation bonds, revenue bonds, special tax bonds, certificates of participation, lease-purchase financings, tax and revenue anticipation notes, temporary transfers from the county treasury or county superintendent of schools, bond anticipation notes), so long as the financing meets the standards for appropriateness and efficiency described below.
3. The District use a process for identifying the most appropriate and efficient timing, amount and structure of debt.

Factors to consider when determining the appropriateness of debt are to include the following:

- Why debt rather than cash expenditure is appropriate.
- Annual debt service and debt administration costs.
- The District's financial condition.
- The District's tax base.
- Repayment source, including the amount available and its reliability.
- Legal constraints resulting from the debt (e.g., prepayment terms, reporting requirements).
- Additional future capital needs.
- Type of debt instrument.

Factors to consider when determining efficiency are to include the following:

- Up-front cost plus long-term costs.
 - Future flexibility.
4. The District operate with extreme caution, and thoroughly investigate all possible conflicts of interest.
 5. The District ensure that any required initial and periodic reporting to investors, credit rating agencies, trustees, federal and state agencies, and the county superintendent of schools is timely and accurate.

The Board of Education will review this policy at least in years where borrowing is anticipated and update it as needed. Such a review will include a review of the then-current Government Finance Officers Association's (GFOA's) best practices on debt management policy.

Short-Term Operating Debt Policy

The expenditures associated with the District's day-to-day operations will be covered by current revenues. However, the District may experience temporary cash shortages because it does not receive its revenues in equal installments each month, yet the largest operating expenditures occur regularly in equal amounts. To finance these temporary cash shortfalls, the District may incur short-term operating debt, typically in the form of temporary transfers from the county treasury or county superintendent of schools, or tax and revenue anticipation notes (TRANS). The District will base the amount of the short-term operating debt on cash flow projections for the fiscal year and will comply with applicable federal and state regulations. The District will pledge operating revenues to repay the short-term debt in one year or less. The District will minimize the cost of the short-term borrowing to the greatest extent possible. As allowed by Education Code Section 42603, the District should first consider using interfund transfers before pursuing external borrowing.

Long-Term Capital Debt Policy

The following will apply to the issuance of long-term debt:

1. The District will not use long-term obligations for operating purposes.
2. The term of the long-term obligations will not exceed the useful life of the projects financed.
3. The District will strive to minimize increases in debt service from year to year.
4. When any long-term debt is issued, the Board of Education will make findings as to the repayment source(s) and the sufficiency of the repayment source(s) until the debt is fully repaid.

Internal Interim Financing

When sufficient funds are available, per Education Code section 42603, the District will consider appropriating them to provide interim financing until long-term financing can be completed, usually within the fiscal year. When the long-term debt obligation is subsequently issued, the funds will be repaid. Use of this strategy requires specific advance notification to the Board of Education.

Responsibilities of the Director of Business Services/Chief Business Official

The Director of Business Services/Chief Business Official will have the primary responsibility for developing financing recommendations and ensuring implementation of the debt policy.

1. The Director of Business Services/Chief Business Official will review the operating cash flow monthly to determine the need for internal borrowing to maintain progress on the capital improvement program.
2. The Director of Business Services/Chief Business Official will review the District's capital improvement program at least annually, including the need for financing to maintain the progress on the capital improvement program. This review will be

presented to the school Board annually. Best practice is to do so in documented form either as part of the adopted budget or in the District's *Management, Discussion and Analysis* prepared for the annual audit report.
3. Because issuing debt is a periodic endeavor and the capital markets constantly change, at least 30 days prior to consideration of any financing the Director of Business Services/Chief Business Official will review all current GFOA best practices, advisories and guidance documents (found at GFOA.org) and identify to the Board of Education those relevant to the current capital improvement program and/or operating cash flow needs. This will be done before any Board of Education action item on the topic of financing.
4. The Director of Business Services/Chief Business Official will supervise all details of financing endeavors, including a careful review of the documents (e.g., contracts, resolutions, agreements, financial tables).
5. The Director of Business Services/Chief Business Official will administer the investment of debt proceeds, with the advice of the county treasurer.
6. The Director of Business Services/Chief Business Official will oversee the expenditure of the debt proceeds and ensure that the debt payments are made on time.
7. The Director of Business Services/Chief Business Official will ensure that any initial and periodic reporting needed — such as to investors, credit rating agencies, trustees, federal (e.g., the Internal Revenue Service, the Securities and Exchange Commission) and state agencies (e.g., the California Debt and Investment Advisory Commission), and the county superintendent of schools — is timely and accurate.

8. Before any financing is submitted to the Board of Education for approval, the Director of Business Services/Chief Business Official will take into consideration the District's internal control procedures, and consult with the District's external auditor regarding fiscal controls needed to ensure that the proceeds of the proposed debt issuance will be directed to the intended use.

Engagement of Professionals

This policy recognizes that public finance professionals (e.g., financial advisors, bond counsels, brokers/dealers, and other consultants) market their services extensively. Furthermore, per Public Contract Codes 20110– 20118.4, such services are usually exempt from public bidding. To ensure that the District receives appropriate services at a fair price, and to avoid the appearance of conflict of interest, extra caution will be taken when engaging the services of public finance professionals.

Before seeking or considering contracts with public finance professionals, the Director of Business Services/Chief Business Official will review the then-current GFOA best practices on the following topics:

- Selecting and Managing Municipal Advisors
- Selecting and Managing the Method of Sale of Municipal Bonds
- Selecting Bond Counsel
- Selecting and Managing Underwriters for Negotiated Bond Sales
- Issuer's Role in Selection of Bond Counsel

The Director of Business Services/Chief Business Official (and the District's purchasing agent) will report to the Board of Education on a recommended process for determining which professionals are needed, how they will be identified (e.g., request for proposal, or bid), and how their contracts will be developed before being submitted to the Board of Education for approval. Emphasis will be placed on competition, openness, clarity, and avoiding conflicts of interest. The process recommended may be for a period of time, or for a particular financing or set of financings.

All engagement letters, contracts, disclosures and opinions will be provided to the Board of Education promptly, and District staff will not sign any such documents without prior notification to the Board of Education.

References

California Codes:

Education Codes 15140–15150 — Issuance and Sale of Bonds

Education Codes 41000–41003.3 — Moneys Received by School Districts

Education Codes 41010–41023 — Accounting Regulations, Budget Controls and Audits

Senate Bill 1029 — approved by the governor on September 12, 2016; amends Government Code 8855

Government Codes 16430–16495.5 — Investments

Government Codes 53600–53610 — Investment of Surplus

Probate Codes 16045–16054 — Uniform Prudent Investor Act

Public Contracts Code 20110–20118.4 — School Districts

Other:

GFOA best practice — Debt Management Policy, dated October 2012 (<http://www.gfoa.org/debt-management-policy>)

GFOA debt management documents and resources at <http://www.gfoa.org/topic-areas/debt-management>