



Oceanside Unified School District
Oceanside, California

2016-2017
Third Interim Financial Report

For Board Approval
May 9, 2017

Item 8.A

SECTION 1

THIRD INTERIM OVERVIEW

Oceanside Unified School District

2016-17 3rd Interim

Multi Year Projection

Summary

	FY 2016-17 Estimated	FY 2017-18 Estimated	FY 2018-19 Estimated
Revenue			
Revenue Limit Sources	163,930,568	160,898,105	164,419,904
Federal Revenue	19,981,539	17,765,188	17,335,188
State Revenue	18,006,704	14,899,084	14,067,916
<u>Local Revenue</u>	<u>13,988,656</u>	<u>13,451,082</u>	<u>13,634,879</u>
Total Revenue	215,907,467	207,013,459	209,457,887
Expenditures			
Certificated Salaries	95,253,702	92,913,310	88,444,062
Classified Salaries	33,146,991	32,911,002	32,167,487
Employee Benefits	57,849,181	59,725,928	60,456,188
Books & Supplies	7,505,321	6,513,140	6,318,140
Services, Other Oper Exp	21,271,942	20,899,075	20,735,544
Capital Outlay	779,984	629,984	629,984
Other Outgo	2,003,161	2,003,161	2,003,161
<u>Direct Suprt/Indirect Costs</u>	<u>(361,446)</u>	<u>(361,820)</u>	<u>(361,820)</u>
Total Expenditures	217,448,836	215,233,780	210,392,746
Excess (Deficiency) of Revenue over Expenditures	(1,541,369)	(8,220,321)	(934,859)
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing	-	-	-
Net Change in Fund Balance	(1,541,369)	(8,220,321)	(934,859)
Beginning Fund Balance	20,968,229	19,426,860	11,206,540
Ending Fund Balance	19,426,860	11,206,540	10,271,681
Add'l Expenditure Reductions to Maintain 3% Reserve	-	-	-
Revised Fund Balance	19,426,860	11,206,540	10,271,681
Components of Fund Balance			
Nonspendable	399,605	399,605	399,605
Restricted	1,576,228	1,444,289	1,607,001
Committed	500,000	512,500	525,000
Assigned	7,854,737	1,142,684	1,192,684
Reserve for Economic Uncertainties	9,096,290 4.18%	7,707,462 3.58%	6,547,391 3.11%

Oceanside Unified School District

2016-17 3rd Interim

Multi Year Projection Assumptions

Revenue

LCFF:

FY 2017-18	1.48% COLA; 23.67% DOF Gap funding of LCFF; declining enrollment (250 ADA)
FY 2018-19	2.40% COLA; 53.85% DOF Gap funding of LCFF; declining enrollment (250 ADA)

Federal Revenue:

FY 2017-18	Reduce for 1X Impact Aid for 1X payments
FY 2018-19	Reduce for 1X Impact Aid for sequestration impact

State Revenue:

FY 2017-18	Reduce for 1X State Discretionary funding; all else remains constant (flat funding)
FY 2018-19	Remains constant (flat funding)

Local Revenue:

FY 2017-18	1.48% COLA for Special Education; reduced ROP funding; all other remains constant
FY 2018-19	2.40% COLA for Special Education; reduced ROP funding; all other remains constant

Expenditures

Continue to use federal Title II funding to help mitigate increases to class size

Expenses reduced in 2017-18 for one time costs from prior year

Expense increased annually as follows:

Net step and column costs incorporating retiree and turnover savings

State retirement increases:

CALSTRS: 1.85% in 2017-18; additional 1.85% in 2018-19

CALPERS: 1.612% in 2017-18; additional 1.60% in 2018-19

5% increase in medical premiums

0% increase for utilities due to anticipated savings from energy audit

7.5% increase for property and liability insurance

Note: Classified retirement incentive payments were completed in 2016-17

Oceanside Unified School District

2016-17 3rd Interim

Multi Year Projection

Unrestricted Funds

	FY 2016-17 Estimated	FY 2017-18 Estimated	FY 2018-19 Estimated
Revenue			
Revenue Limit Sources	163,224,038	160,191,575	163,713,374
Federal Revenue	7,090,818	5,754,982	5,324,982
State Revenue	7,148,323	4,124,093	3,292,925
<u>Local Revenue</u>	<u>1,696,197</u>	<u>1,655,419</u>	<u>1,655,419</u>
Total Revenue	179,159,376	171,726,069	173,986,700
Expenditures			
Certificated Salaries	73,976,489	72,668,893	67,992,645
Classified Salaries	23,109,939	22,812,777	21,977,625
Employee Benefits	37,761,973	39,362,140	39,738,980
Books & Supplies	3,296,442	2,755,159	2,560,159
Services, Other Oper Exp	13,274,575	12,980,879	12,817,348
Capital Outlay	428,370	278,370	278,370
Other Outgo	10,000	10,000	10,000
<u>Direct Suprt/Indirect Costs</u>	<u>(722,242)</u>	<u>(722,242)</u>	<u>(722,242)</u>
Total Expenditures	151,135,546	150,145,976	144,652,885
Excess (Deficiency) of Revenue over Expenditures	28,023,830	21,580,093	29,333,815
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>(28,297,136)</u>	<u>(29,668,474)</u>	<u>(30,431,385)</u>
Total Other Financing	(28,297,136)	(29,668,474)	(30,431,385)
Increase (Decrease) in Fund Balance	(273,306)	(8,088,381)	(1,097,570)
Beginning Fund Balance	18,123,938	17,850,632	9,762,251
Ending Fund Balance	17,850,632	9,762,251	8,664,680
Additional Expenditure Reductions to Maintain 3% Reserve	-	-	-
Revised Fund Balance	17,850,632	9,762,251	8,664,680
Components of Fund Balance			
Nonspendable	399,605	399,605	399,605
Restricted	-	-	-
Committed	500,000	512,500	525,000
Assigned	7,854,737	1,142,684	1,192,684
Reserve for Economic Uncertainties	9,096,290	7,707,462	6,547,391

Oceanside Unified School District

2016-17 3rd Interim

Multi Year Projection

Restricted Funds

	FY 2016-17 Estimated	FY 2017-18 Estimated	FY 2018-19 Estimated
Revenue			
Revenue Limit Sources	706,530	706,530	706,530
Federal Revenue	12,890,721	12,010,206	12,010,206
State Revenue	10,858,381	10,774,991	10,774,991
<u>Local Revenue</u>	<u>12,292,459</u>	<u>11,795,663</u>	<u>11,979,460</u>
Total Revenue	36,748,091	35,287,390	35,471,187
Expenditures			
Certificated Salaries	21,277,213	20,244,417	20,451,417
Classified Salaries	10,037,052	10,098,225	10,189,862
Employee Benefits	20,087,208	20,363,788	20,717,208
Books & Supplies	4,208,879	3,757,981	3,757,981
Services, Other Oper Exp	7,997,367	7,918,196	7,918,196
Capital Outlay	351,614	351,614	351,614
Other Outgo	1,993,161	1,993,161	1,993,161
<u>Direct Suprt/Indirect Costs</u>	<u>360,796</u>	<u>360,422</u>	<u>360,422</u>
Total Expenditures	66,313,290	65,087,804	65,739,861
Excess (Deficiency) of Revenue over Expenditures	(29,565,199)	(29,800,414)	(30,268,674)
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>28,297,136</u>	<u>29,668,474</u>	<u>30,431,385</u>
Total Other Financing	28,297,136	29,668,474	30,431,385
Increase (Decrease) in Fund Balance	(1,268,063)	(131,939)	162,712
Beginning Fund Balance	2,844,291	1,576,228	1,444,289
Ending Fund Balance	1,576,228	1,444,289	1,607,001
Revised Fund Balance	1,576,228	1,444,289	1,607,001
Components of Fund Balance			
Nonspendable	-	-	-
Restricted	1,576,228	1,444,289	1,607,001
Committed	-	-	-
Assigned	-	-	-
Reserve for Economic Uncertainties	-	-	-

NARRATIVE FOR 2016-17 THIRD INTERIM FINANCIAL REPORT

Background

This narrative is provided to describe the financial conditions that resulted in the determination that the district may not be able to meet its financial obligations at the time of the Second Interim Financial Report, and the plan to return to fiscal health and a “Positive” Budget.

At the Second Interim there were a combination of factors, including a decline in enrollment of over 500 students, a structural deficit, rising pension costs, and \$5 million in lower ongoing revenues per the Governor’s Budget that was released in January 2017 that adversely affected the district’s finances. As a result, the district anticipated it would not be able to maintain its minimum required 3% reserve in either 2017-18 or 2018-19, and so the district self-certified its budget as “Qualified”.

As part of the “Qualified” budget process, the district has developed a comprehensive fiscal strategy to return to financial health and a “Positive” budget certification. As a result, the Third Interim incorporates approximately \$10.1 million in reductions into the multi-year projection, with approximately \$1.4 million occurring in 2017-18 and \$8.7 million in 2018-19. The district will reduce spending through a combination of decreasing program expenses and attrition-based staffing reductions. Because all reductions can be accomplished through natural attrition, negotiated layoffs can be avoided. The district is committed to maintaining its fiscal health while minimizing the impact to students, parents and staff.

Districtwide Reductions

The district has implemented a spending freeze, and is closely managing overtime, travel and professional development, authorizing them only for mission essential purposes. Classified Human Resources is re-baselining the formulas used to determine classified staffing, and has instituted a delay in when substitutes can be brought on board. Payroll/Benefits is conducting an audit to ensure that employees are receiving the appropriate level of health and welfare benefits based on their status (family, single, etc), and adjusting the level of benefits accordingly if their status does not match their current benefit level.

The district has contracted with an energy management company and now has an energy specialist working on behavioral changes regarding energy usage, as well as programming thermostats to better reduce energy consumption. The district has also contracted with our insurance carrier for a part time Risk Manager. The frequency and severity of workers comp incidents is dropping dramatically, and savings will begin to be realized in 2018-19.

Further, the district is evaluating all Teacher on Special Assignment (TOSA) positions and intends to begin reducing those that were funded with one time funds. We are also working with our insurance carrier for a retirement incentive that will be eligible to certificated, classified and management employees.

District Office Reductions

The district will forgo the purchase of any new school buses, as well as the replacement of our hydraulic lifts. Further, the Transportation department is working to increase the efficiency of our operations by consolidating routes and shrinking the pool of drivers through attrition. The department is also tightening their clock in/clock out procedures to avoid the payment of extraneous time. We also anticipate leaving a service worker position unfilled based on the current workload and the staff in place.

Our Curriculum and Instruction department will not replace one English Language Development project specialist next year. Further, in 2018-19, the department anticipates moving some project specialists out of the District Office and back into the classroom. These project specialists would be embedded in schools and be paid a stipend to continue their critical work.

School Site Reductions

All planned reductions at the school site would occur in 2018-19. The district's intent is to 'buy back' nearly all of these line items first should more funding become available.

First, the district will staff to the lower anticipated enrollment in the coming years per our demographers enrollment projections. Also, the district currently has 16 School Based Resource Teachers who assist their site administrators, but who would return to a classroom. Due to the low student-to-teacher ratios our middle school grades at our three schools on Camp Pendleton are experiencing, the district would also consolidate those grades at one school. Additionally, the student-to-teacher ratio for grades four through twelve would increase by one student. All of these certificated staffing reductions can be done through natural attrition and in conjunction with the retirement incentive.

Regarding our high school site administration, each of our two high schools would be reduced by one coordinator and one assistant principal. Similar to our certificated reductions, these staff members would be reassigned to other positions vacated either by a retirement or a resignation.

Conclusion

The district has taken the necessary steps to reduce spending and balance its budget. We expect to submit a balanced budget that maintains a 3% reserve and a "Positive" certification.

DETAILED LIST OF RECOMMENDED BUDGET REDUCTIONS

Districtwide	2017-18		2018-19		Notes
	Projected Savings \$	FTE	Projected Savings \$	FTE	
Spending Freeze	\$ 400,000	0.0	\$ 400,000	0.0	
Over Time freeze	\$ 50,000	0.0	\$ 50,000	0.0	
Reduce travel	\$ 15,000	0.0	\$ 15,000	0.0	
Reduce professional development	\$ 15,000	0.0	\$ 15,000	0.0	
Classified substitute limitations	\$ 25,000	0.0	\$ 25,000	0.0	
Classified staffing formulas adjustment	\$ 50,000	0.0	\$ 50,000	0.0	
Audit/verification for dependent benefits	\$ 100,000	0.0	\$ -	0.0	
Waiver of 24 hour fitness fees	\$ 3,000	0.0	\$ 3,000	0.0	
Energy savings via Cynergistic program	\$ 200,000	0.0	\$ 200,000	0.0	
Workers Comp reduction due to risk management program	\$ -	0.0	\$ 50,000	0.0	
Reduce College Bound program by 20% per year	\$ 30,000	0.0	\$ 24,000	0.0	
Reduce Teachers on Special Assignment (TOSA)	\$ -	0.0	\$ 300,000	3.0	
Retirement incentive - Certificated	\$ -	0.0	\$ 656,250	25.0	Rehire junior staff
Retirement incentive - Classified	\$ -	0.0	\$ 250,000	25.0	Rehire junior staff
Retirement incentive - Management	\$ -	0.0	\$ 81,250	5.0	Rehire junior staff
District Wide Subtotal	\$ 888,000	0.0	\$ 2,119,500	58.0	
District Office	2017-18		2018-19		
	Projected Savings \$	FTE	Projected Savings \$	FTE	
Reduce 50%-pay employees	\$ 40,000	1.0	\$ 40,000	1.0	
Reduce/Reassign project specialists	\$ 160,000	1.0	\$ 160,000	1.0	Stipends 18-19
Transportation route consolidation & clocking management	\$ -	0.0	\$ 250,000	2.0	
Cancel new bus/lift purchases	\$ 250,000	0.0	\$ 250,000	0.0	
Reduction of open service worker position	\$ 75,000	1.0	\$ -	0.0	
District Office Subtotal	\$ 525,000	3.0	\$ 700,000	4.0	
School Site	2017-18		2018-19		
	Projected Savings \$	FTE	Projected Savings \$	FTE	
Reduce School Base Resource Teachers (SBRT) all sites	\$ -	0.0	\$ 2,300,000	16.0	
Reduce Asst Principal (1) OHS and (1) ECHS	\$ -	0.0	\$ 275,000	2.0	
Reduce coordinators (1) ECHS and (1) OHS	\$ -	0.0	\$ 250,000	2.0	
Increase student to teacher ratio (6-8) from 30:1 to 31:1 (attrition)	\$ -	0.0	\$ 450,000	4.0	
Increase student to teacher ratio (9-12) from 37:1 to 38:1 (attrition)	\$ -	0.0	\$ 650,000	6.0	
Increase student to teacher ratio (4-5) from 32:1 to 33:1 (attrition)	\$ -	0.0	\$ 450,000	4.0	
Base schools grades 6-8 consolidation	\$ -	0.0	\$ 525,000	6.0	
Discretionary reduction (10%)	\$ -	0.0	\$ 170,000	0.0	
Reduce certificated staffing per lower enrollment projections (attrition)	\$ -	0.0	\$ 800,000	8.0	
School Site Subtotal	\$ -	0.0	\$ 5,870,000	48.0	
Total	\$ 1,413,000	3.0	\$ 8,689,500	110.0	

OCEANSIDE UNIFIED SCHOOL DISTRICT
CASH FLOW ANALYSIS 2016-17
GENERAL FUND PROJECTIONS
May 9, 2017

		JULY	22,695,483	AUGUST	21,527,400	SEPTEMBER	13,326,091	OCTOBER	10,984,138	NOVEMBER	4,364,242	DECEMBER	2,897,705
BEGINNING CASH BALANCE		22,695,483	21,527,400	13,326,091	10,984,138	4,364,242	2,897,705						
ACTUALS													
INCOME													
REVENUE LIMIT	8011-8099	4,659,968	5,289,364	15,747,486	8,703,937	9,651,447	31,656,270						
FEDERAL	8100-8299	6,075	3,166,138	(1,093,498)	434,149	238,543	4,149,466						
STATE	8300-8599	0	1,256,008	(306,363)	1,013,723	1,671,495	877,090						
LOCAL	8600-8699	144,730	522,293	663,202	343,011	112,404	(33,405)						
TRANSFERS IN	8710-8799	308,410	513,146	654,246	704,849	699,599	699,599						
TRANSFERS/OTHER SOURCES	8910-8999	2,164,059	(2,288,653)	125,000	(407)	0	0						
SUB-TOTAL		7,283,242	8,458,297	15,790,073	11,199,263	12,373,488	37,349,020						
CASH IN BANK	9140	0	0	0	0	0	0						
ACCOUNTS RECEIVABLE	9201-9204	2,999,508	38,256	3,674,068	174,850	0	0						
DUE FROM OTHER FUNDS	9311-9314	222	0	71,107	(258,728)	597,890	(454,544)						
PREPAID EXPENSES	9330	0	0	0	0	0	0						
PROCEEDS FROM TRANS	9641	0	0	0	0	0	0						
TREASURY LOAN	9645	0	0	0	0	0	0						
DEFERRED REVENUE	9650	120	0	(613,965)	(120)	0	0						
SUB-TOTAL G/L REVENUE		2,999,850	38,256	3,131,209	(83,998)	597,890	(454,544)						
TOTAL REVENUE		10,283,093	8,496,553	18,921,281	11,115,265	12,971,378	36,894,476						
EXPENSES													
CERTIFICATED SALARIES	1000	968,369	8,182,000	8,460,625	8,477,493	8,531,144	8,466,335						
CLASSIFIED SALARIES	2000	1,217,387	2,861,802	2,892,495	2,866,783	2,942,090	2,872,082						
EMPLOYEE BENEFITS	3000	(1,083,297)	4,966,809	6,282,827	3,321,103	4,755,005	4,946,408						
BOOKS & SUPPLIES	4000	154,938	1,107,219	576,615	479,720	355,077	255,983						
SERVICES	5000	1,384,611	1,312,238	1,719,402	1,353,782	1,448,140	1,290,848						
CAPITAL OUTLAY	6000	(175,500)	252,249	7,263	94,377	(1,368)	0						
OTHER OUTGOING	7000	435,938	(496,097)	1,570	(138,346)	(109,362)	(50,669)						
SUB-TOTAL		2,902,446	18,186,221	19,940,798	16,454,912	17,920,725.9	17,780,986						
CURRENT LIABILITY PYMNTS	9502-9513	8,714,889	269,249	1,597,859	50,151	84,636	(14,271)						
FEDERAL INTEREST	9590	0	0	0	319	0	0						
DUE TO OTHER FUNDS	9611-9612	19,112	0	319,521	(2,831)	(3,022,472)	3,005,634						
OTHER LIABILITIES-P/R HLDG	9910-9940	(550,234)	(1,555,299)	(529,786)	1,177,398	(533,161)	(492,185)						
TOTAL EXPENSES		11,086,213	16,900,170	21,328,392	17,679,948	14,449,729	20,280,165						
DEPOSIT IN TRANSIT	9120	387,035	(213,920)	(54,352)	41,518	(8,289)	(221,820)						
REVOLVING CASH	9130	0	0	0	0	0	0						
ADJUSTMENT TO STORES	9320	(22,073)	11,612	(10,806)	13,695	(3,526)	11,278						
ADJUSTED EXPENSES		11,451,175	16,697,862	21,263,234	17,735,161	14,437,915	20,069,622						
ENDING BALANCE		21,527,400	13,326,091	10,984,138	4,364,242	2,897,705	19,722,559						

OCEANSIDE UNIFIED SCHOOL DISTRICT
CASH FLOW ANALYSIS 2016-17
GENERAL FUND PROJECTIONS
May 9, 2017

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
		19,722,559	30,274,610	24,058,920	21,601,143	27,706,428	24,284,916	22,695,483
		ACTUALS				***BUDGET***		
BEGINNING CASH BALANCE								
INCOME								
REVENUE LIMIT	8011-8099	18,915,863	8,825,750	12,955,902	20,396,280	12,587,007	7,348,925	156,738,199
FEDERAL	8100-8299	1,960,857	1,264,855	1,581,324	184,669	350,394	2,484,569	14,727,543
STATE	8300-8599	2,112,615	36,810	84,934	1,548,247	200,000	8,006,028	16,500,588
LOCAL	8600-8699	1,321,103	98,119	482,238	193,413	513,727	341,698	4,702,532
TRANSFERS IN	8710-8799	699,599	709,775	789,165	599,277	706,965	133,495	7,218,125
TRANSFERS/OTHER SOURCES	8910-8999	(544)	544	0	278,103	0	0	278,103
SUB-TOTAL		25,009,493	10,935,853	15,893,564	23,199,989	14,358,093	18,314,715	200,165,089
CASH IN BANK	9140	0	0	0	282,766	0	0	282,766
ACCOUNTS RECEIVABLE	9201-9204	2,223,916	0	0	(282,766)	19,722	0	8,847,554
DUE FROM OTHER FUNDS	9311-9314	407,253	(292,678)	35,972	315,086	0	(136,285)	285,295
PREPAID EXPENSES	9330	0	0	0	0	0	0	0
PROCEEDS FROM TRANS	9641	0	0	0	0	0	0	0
TREASURY LOAN	9645	0	0	0	0	0	0	0
DEFERRED REVENUE	9650	0	0	0	0	0	0	(613,965)
SUB-TOTAL G/L REVENUE		2,631,169	(292,678)	35,972	315,086	19,722	(136,285)	8,801,649
TOTAL REVENUE		27,640,662	10,643,175	15,929,536	23,515,075	14,377,815	18,178,430	208,966,738
EXPENSES								
CERTIFICATED SALARIES	1000	8,369,944	8,367,323	8,423,594	8,521,921	8,526,068	8,823,608	94,118,424
CLASSIFIED SALARIES	2000	2,769,636	2,840,830	2,758,761	2,947,287	2,855,053	3,184,675	33,008,882
EMPLOYEE BENEFITS	3000	3,471,675	4,473,523	4,766,748	4,822,225	4,675,783	11,781,382	57,180,190
BOOKS & SUPPLIES	4000	260,848	288,172	347,413	337,583	512,394	1,070,643	5,746,604
SERVICES	5000	1,238,690	1,103,682	1,606,590	1,138,113	1,606,594	3,080,349	18,283,040
CAPITAL OUTLAY	6000	0	35,306	70,090	0	68,569	59,071	410,057
OTHER OUTGOING	7000	(170,938)	420,720	861,526	83,642	142,810	1,275,812	2,256,605
SUB-TOTAL		15,939,855	17,529,556	18,834,722	17,850,772	18,387,270	29,275,540	211,003,803
CURRENT LIABILITY PYMNTS	9502-9513	(92,601)	4,313	(13,778)	77,147	(232,740)	(10,888,269)	(443,415)
FEDERAL INTEREST	9590	0	0	0	(533)	0	0	(214)
DUE TO OTHER FUNDS	9611-9612	485	34	(6,413)	6,450	0	(5,338)	314,183
OTHER LIABILITIES-P/R HLDG	9910-9940	1,046,041	(515,974)	(519,156)	(520,712)	(430,592)	1,937,823	(1,485,839)
TOTAL EXPENSES		16,893,780	17,017,930	18,295,375	17,413,124	17,723,938	20,319,755	209,388,519
DEPOSIT IN TRANSIT	9120	179,524	(143,006)	104,921	(30,656)	(61,338)	0	(20,382)
REVOLVING CASH	9130	0	0	0		160,000	0	160,000
ADJUSTMENT TO STORES	9320	15,307	(16,059)	(12,984)	27,323	(23,274)	(1,323)	(10,830)
ADJUSTED EXPENSES		17,088,611	16,858,865	18,387,313	17,409,790	17,799,326	20,318,432	209,517,307
ENDING BALANCE		30,274,610	24,058,920	21,601,143	27,706,428	24,284,916	22,144,914	22,144,914

SECTION 2

GENERAL FUND

2016-17 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 73569 0000000
Form 011

Description	Resource Codes	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	164,522,187.00	163,930,568.00	136,802,267.46	163,930,568.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,485,633.00	19,981,539.00	11,892,579.88	19,981,539.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,851,418.00	18,006,704.00	8,572,662.45	18,006,704.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,855,410.00	13,988,656.00	10,229,198.81	13,988,656.00	0.00	0.0%
5) TOTAL, REVENUES			210,714,648.00	215,907,467.00	167,496,708.60	215,907,467.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	95,471,386.00	95,253,702.00	76,768,362.58	95,253,702.00	0.00	0.0%
2) Classified Salaries		2000-2999	33,522,762.00	33,146,991.00	26,941,715.83	33,146,991.00	0.00	0.0%
3) Employee Benefits		3000-3999	56,287,636.00	57,849,181.00	40,723,032.72	57,849,181.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,762,379.00	7,505,321.00	4,163,613.62	7,505,321.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,097,385.00	21,271,942.00	13,618,646.96	21,271,942.00	0.00	0.0%
6) Capital Outlay		6000-6999	617,840.00	779,984.00	282,417.33	779,984.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,069,144.00	2,003,161.00	925,131.13	2,003,161.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(355,708.00)	(361,446.00)	(227,908.41)	(361,446.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			212,472,824.00	217,448,836.00	163,195,011.76	217,448,836.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,758,176.00)	(1,541,369.00)	4,301,696.84	(1,541,369.00)		
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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,758,176.00)	(1,541,369.00)	4,301,696.84	(1,541,369.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,968,228.41	20,968,228.41		20,968,228.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,968,228.41	20,968,228.41		20,968,228.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,968,228.41	20,968,228.41		20,968,228.41		
2) Ending Balance, June 30 (E + F1e)			19,210,052.41	19,426,859.41		19,426,859.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	130,000.00	290,000.00		290,000.00		
Stores		9712	60,410.00	109,605.00		109,605.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,204,837.84	1,576,227.84		1,576,227.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	500,000.00	500,000.00		500,000.00		
d) Assigned								
Other Assignments		9780	8,364,129.00	7,854,737.00		7,854,737.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,950,675.57	9,096,289.57		9,096,289.57		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2016-17 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	94,315,738.00	91,061,614.00	77,062,429.00	91,061,614.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,747,627.00	23,618,543.00	17,954,493.00	23,618,543.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(846,433.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	375,581.00	374,002.00	189,329.28	374,002.00	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	46,884,298.00	49,052,523.00	42,675,100.47	49,052,523.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,540,731.00	1,619,052.00	1,665,312.62	1,619,052.00	0.00	0.0%
Prior Years' Taxes		8043	(24,420.00)	(18,749.00)	(21,462.85)	(18,749.00)	0.00	0.0%
Supplemental Taxes		8044	1,609,983.00	1,984,848.00	1,313,668.37	1,984,848.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,850,615.00)	(670,172.00)	0.00	(670,172.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,300,877.00	1,712,028.00	1,703,650.71	1,712,028.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			168,899,800.00	168,733,689.00	141,696,087.60	168,733,689.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	(0.07)	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	(5,084,143.00)	(5,509,651.00)	(5,158,016.07)	(5,509,651.00)	0.00	0.0%
Property Taxes Transfers		8097	706,530.00	706,530.00	264,196.00	706,530.00	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			164,522,187.00	163,930,568.00	136,802,267.46	163,930,568.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	4,192,605.00	5,758,441.00	5,758,441.35	5,758,441.00	0.00	0.0%
Special Education Entitlement		8181	3,141,704.00	3,126,571.00	0.00	3,126,571.00	0.00	0.0%
Special Education Discretionary Grants		8182	552,651.00	616,562.00	0.00	616,562.00	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	1,008,923.00	1,086,558.00	183,213.49	1,086,558.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	4,856,319.00	5,116,367.00	2,925,795.65	5,116,367.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	750,934.00	739,356.00	569,629.00	739,356.00	0.00	0.0%

2016-17 End of Year Projection
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	30,000.00	78,841.00	60,591.34	78,841.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	350,138.00	395,915.00	274,320.04	395,915.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	150,481.00	150,481.00	52,461.32	150,481.00	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	1,451,878.00	2,912,447.00	2,068,127.69	2,912,447.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,485,633.00	19,981,539.00	11,892,579.88	19,981,539.00	0.00	0.0%
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	4,904,961.00	4,503,436.00	4,503,436.00	4,503,436.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	3,167,900.00	3,361,629.00	1,972,680.04	3,361,629.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	800,000.00	800,000.00	800,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	1,500.00	1,500.00	1,500.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,778,557.00	9,340,139.00	1,295,046.41	9,340,139.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,851,418.00	18,006,704.00	8,572,662.45	18,006,704.00	0.00	0.0%

2016-17 End of Year Projection
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)
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	2,224.90	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	272,000.00	272,808.00	199,407.44	272,808.00	0.00	0.0%
Interest		8660	75,000.00	153,395.00	145,735.25	153,395.00	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	35,000.00	35,000.00	44,101.18	35,000.00	0.00	0.0%
Interagency Services		8677	2,073,791.00	2,091,479.00	1,283,379.62	2,091,479.00	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	158,693.00	158,693.00	1.00	158,693.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,874,150.00	2,826,372.00	2,176,684.87	2,826,372.00	0.00	0.0%
Tuition		8710	200,000.00	300,000.00	123,334.55	300,000.00	0.00	0.0%
All Other Transfers In		8781-8783	258,608.00	242,741.00	152,078.00	242,741.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	7,908,168.00	7,908,168.00	6,102,252.00	7,908,168.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,855,410.00	13,988,656.00	10,229,198.81	13,988,656.00	0.00	0.0%
TOTAL, REVENUES			210,714,648.00	215,907,467.00	167,496,708.60	215,907,467.00	0.00	0.0%

2016-17 End of Year Projection
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	78,773,560.00	77,986,553.00	62,900,188.75	77,986,553.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	6,022,318.00	6,077,555.00	4,931,998.11	6,077,555.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,305,816.00	6,631,196.00	5,445,956.56	6,631,196.00	0.00	0.0%
Other Certificated Salaries		1900	4,369,692.00	4,558,398.00	3,490,219.16	4,558,398.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			95,471,386.00	95,253,702.00	76,768,362.58	95,253,702.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,822,150.00	7,827,351.00	6,135,305.46	7,827,351.00	0.00	0.0%
Classified Support Salaries		2200	10,851,357.00	10,529,246.00	8,704,102.26	10,529,246.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,819,900.00	1,843,611.00	1,523,518.68	1,843,611.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,177,719.00	10,033,817.00	8,270,520.19	10,033,817.00	0.00	0.0%
Other Classified Salaries		2900	2,851,636.00	2,912,966.00	2,308,269.24	2,912,966.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			33,522,762.00	33,146,991.00	26,941,715.83	33,146,991.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,159,966.00	19,218,735.00	9,511,502.41	19,218,735.00	0.00	0.0%
PERS		3201-3202	4,695,790.00	4,610,226.00	3,532,975.60	4,610,226.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,899,617.00	3,935,735.00	3,150,658.46	3,935,735.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	22,057,613.00	23,138,580.00	17,273,015.04	23,138,580.00	0.00	0.0%
Unemployment Insurance		3501-3502	68,641.00	68,877.00	51,987.78	68,877.00	0.00	0.0%
Workers' Compensation		3601-3602	5,861,009.00	5,916,045.00	6,284,683.35	5,916,045.00	0.00	0.0%
OPEB, Allocated		3701-3702	545,000.00	687,632.00	381,515.65	687,632.00	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	273,351.00	536,694.43	273,351.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			56,287,636.00	57,849,181.00	40,723,032.72	57,849,181.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	810,825.00	780,861.00	556,692.69	780,861.00	0.00	0.0%
Books and Other Reference Materials		4200	42,987.00	77,059.00	63,275.67	77,059.00	0.00	0.0%
Materials and Supplies		4300	4,433,705.00	5,718,185.00	3,066,367.44	5,718,185.00	0.00	0.0%
Noncapitalized Equipment		4400	453,612.00	901,520.00	468,158.29	901,520.00	0.00	0.0%
Food		4700	21,250.00	27,696.00	9,119.53	27,696.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,762,379.00	7,505,321.00	4,163,613.62	7,505,321.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,340,629.00	1,401,375.00	590,295.83	1,401,375.00	0.00	0.0%
Travel and Conferences		5200	616,367.00	684,755.00	362,997.51	684,755.00	0.00	0.0%
Dues and Memberships		5300	113,520.00	151,042.00	121,438.27	151,042.00	0.00	0.0%
Insurance		5400-5450	750,000.00	750,000.00	745,978.00	750,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,687,800.00	5,690,084.00	4,094,543.43	5,690,084.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,760,498.00	1,787,058.00	1,018,136.87	1,787,058.00	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	(3,500.00)	(12,628.00)	(9,717.65)	(12,628.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,043,778.00	9,993,803.00	6,190,384.32	9,993,803.00	0.00	0.0%
Communications		5900	788,293.00	826,453.00	504,590.38	826,453.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,097,385.00	21,271,942.00	13,618,646.96	21,271,942.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	380,016.00	181,846.89	380,016.00	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	317,840.00	399,968.00	100,570.44	399,968.00	0.00	0.0%
Equipment Replacement		6500	300,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			617,840.00	779,984.00	282,417.33	779,984.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Payments to County Offices		7142	1,909,144.00	1,843,161.00	925,131.13	1,843,161.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,069,144.00	2,003,161.00	925,131.13	2,003,161.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(355,708.00)	(361,446.00)	(227,908.41)	(361,446.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(355,708.00)	(361,446.00)	(227,908.41)	(361,446.00)	0.00	0.0%
TOTAL, EXPENDITURES			212,472,824.00	217,448,836.00	163,195,011.76	217,448,836.00	0.00	0.0%

2016-17 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 73569 0000000
Form 011

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

2016-17 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	163,815,657.00	163,224,038.00	136,538,071.46	163,224,038.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,067,605.00	7,090,818.00	7,045,817.66	7,090,818.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,422,861.00	7,148,323.00	6,409,080.39	7,148,323.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,216,396.00	1,696,197.00	1,099,960.11	1,696,197.00	0.00	0.0%
5) TOTAL, REVENUES			177,522,519.00	179,159,376.00	151,092,929.62	179,159,376.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	73,976,015.00	73,976,489.00	60,409,743.39	73,976,489.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,562,526.00	23,109,939.00	19,054,983.96	23,109,939.00	0.00	0.0%
3) Employee Benefits		3000-3999	36,260,089.00	37,761,973.00	30,602,529.91	37,761,973.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,845,049.00	3,296,442.00	2,282,744.38	3,296,442.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,716,452.00	13,274,575.00	8,714,013.25	13,274,575.00	0.00	0.0%
6) Capital Outlay		6000-6999	603,340.00	428,370.00	231,625.18	428,370.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(716,495.00)	(722,242.00)	(289,344.92)	(722,242.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			150,256,976.00	151,135,546.00	121,006,295.15	151,135,546.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,265,543.00	28,023,830.00	30,086,634.47	28,023,830.00		
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	(28,384,266.00)	(28,297,136.00)	(7,886.69)	(28,297,136.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,384,266.00)	(28,297,136.00)	(7,886.69)	(28,297,136.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,118,723.00)	(273,306.00)	30,078,747.78	(273,306.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,123,937.57	18,123,937.57		18,123,937.57	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)			18,123,937.57	18,123,937.57		18,123,937.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,123,937.57	18,123,937.57		18,123,937.57		
2) Ending Balance, June 30 (E + F1e)			17,005,214.57	17,850,631.57		17,850,631.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	130,000.00	290,000.00		290,000.00		
Stores		9712	60,410.00	109,605.00		109,605.00		
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	500,000.00	500,000.00		500,000.00		
d) Assigned								
Other Assignments		9780	8,364,129.00	7,854,737.00		7,854,737.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,950,675.57	9,096,289.57		9,096,289.57		
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	94,315,738.00	91,061,614.00	77,062,429.00	91,061,614.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,747,627.00	23,618,543.00	17,954,493.00	23,618,543.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(846,433.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	375,581.00	374,002.00	189,329.28	374,002.00	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	46,884,298.00	49,052,523.00	42,675,100.47	49,052,523.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,540,731.00	1,619,052.00	1,665,312.62	1,619,052.00	0.00	0.0%
Prior Years' Taxes		8043	(24,420.00)	(18,749.00)	(21,462.85)	(18,749.00)	0.00	0.0%
Supplemental Taxes		8044	1,609,983.00	1,984,848.00	1,313,668.37	1,984,848.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,850,615.00)	(670,172.00)	0.00	(670,172.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,300,877.00	1,712,028.00	1,703,650.71	1,712,028.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			168,899,800.00	168,733,689.00	141,696,087.60	168,733,689.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	(0.07)	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	(5,084,143.00)	(5,509,651.00)	(5,158,016.07)	(5,509,651.00)	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			163,815,657.00	163,224,038.00	136,538,071.46	163,224,038.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	4,192,605.00	5,758,441.00	5,758,441.35	5,758,441.00	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						
	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	875,000.00	1,332,377.00	1,287,376.31	1,332,377.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,067,605.00	7,090,818.00	7,045,817.66	7,090,818.00	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	4,904,961.00	4,503,436.00	4,503,436.00	4,503,436.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,517,900.00	2,611,907.00	1,872,664.87	2,611,907.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	32,980.00	32,979.52	32,980.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,422,861.00	7,148,323.00	6,409,080.39	7,148,323.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	2,224.90	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	272,000.00	272,808.00	199,407.44	272,808.00	0.00	0.0%
Interest		8660	75,000.00	150,000.00	142,340.55	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	35,000.00	35,000.00	44,101.18	35,000.00	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	158,693.00	158,693.00	1.00	158,693.00	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	675,703.00	1,079,696.00	711,885.04	1,079,696.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,216,396.00	1,696,197.00	1,099,960.11	1,696,197.00	0.00	0.0%
TOTAL, REVENUES			177,522,519.00	179,159,376.00	151,092,929.62	179,159,376.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	60,469,771.00	60,261,854.00	49,308,090.95	60,261,854.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,989,881.00	5,052,768.00	4,079,945.72	5,052,768.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,545,948.00	5,818,032.00	4,769,894.00	5,818,032.00	0.00	0.0%
Other Certificated Salaries		1900	2,970,415.00	2,843,835.00	2,251,812.72	2,843,835.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			73,976,015.00	73,976,489.00	60,409,743.39	73,976,489.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	256,601.00	230,595.00	182,386.93	230,595.00	0.00	0.0%
Classified Support Salaries		2200	9,269,180.00	8,965,468.00	7,419,021.78	8,965,468.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,688,399.00	1,693,295.00	1,414,922.08	1,693,295.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,734,226.00	9,553,733.00	7,897,587.77	9,553,733.00	0.00	0.0%
Other Classified Salaries		2900	2,614,120.00	2,666,848.00	2,141,065.40	2,666,848.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,562,526.00	23,109,939.00	19,054,983.96	23,109,939.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,171,725.00	9,258,221.00	7,538,193.96	9,258,221.00	0.00	0.0%
PERS		3201-3202	3,234,709.00	3,158,014.00	2,454,190.55	3,158,014.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,817,929.00	2,845,056.00	2,303,065.90	2,845,056.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,947,669.00	16,976,288.00	12,259,924.16	16,976,288.00	0.00	0.0%
Unemployment Insurance		3501-3502	49,548.00	50,223.00	39,836.82	50,223.00	0.00	0.0%
Workers' Compensation		3601-3602	4,493,509.00	4,527,242.00	5,184,888.95	4,527,242.00	0.00	0.0%
OPEB, Allocated		3701-3702	545,000.00	687,549.00	381,433.41	687,549.00	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	259,380.00	440,996.16	259,380.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,260,089.00	37,761,973.00	30,602,529.91	37,761,973.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	18,034.00	17,955.46	18,034.00	0.00	0.0%
Books and Other Reference Materials		4200	20,818.00	24,545.00	3,309.93	24,545.00	0.00	0.0%
Materials and Supplies		4300	2,517,462.00	2,821,133.00	2,017,790.85	2,821,133.00	0.00	0.0%
Noncapitalized Equipment		4400	306,769.00	432,730.00	243,688.14	432,730.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,845,049.00	3,296,442.00	2,282,744.38	3,296,442.00	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	294,989.00	312,980.00	185,804.29	312,980.00	0.00	0.0%
Dues and Memberships		5300	99,250.00	101,524.00	75,974.56	101,524.00	0.00	0.0%
Insurance		5400-5450	750,000.00	750,000.00	745,978.00	750,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,659,300.00	5,661,584.00	4,075,276.92	5,661,584.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,617,636.00	1,527,656.00	843,831.13	1,527,656.00	0.00	0.0%
Transfers of Direct Costs		5710	(114,348.00)	(137,881.00)	(59,296.06)	(137,881.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,500.00)	(12,628.00)	(9,717.65)	(12,628.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,631,432.00	4,257,132.00	2,360,745.52	4,257,132.00	0.00	0.0%
Communications		5900	781,693.00	814,208.00	495,416.54	814,208.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,716,452.00	13,274,575.00	8,714,013.25	13,274,575.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	154,777.00	144,921.77	154,777.00	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	303,340.00	273,593.00	86,703.41	273,593.00	0.00	0.0%
Equipment Replacement		6500	300,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			603,340.00	428,370.00	231,625.18	428,370.00	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	10,000.00	10,000.00	0.00	10,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(360,787.00)	(360,796.00)	(61,436.51)	(360,796.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(355,708.00)	(361,446.00)	(227,908.41)	(361,446.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(716,495.00)	(722,242.00)	(289,344.92)	(722,242.00)	0.00	0.0%
TOTAL, EXPENDITURES			150,256,976.00	151,135,546.00	121,006,295.15	151,135,546.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(28,384,266.00)	(28,297,136.00)	(7,886.00)	(28,297,136.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	(0.69)	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,384,266.00)	(28,297,136.00)	(7,886.69)	(28,297,136.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(28,384,266.00)	(28,297,136.00)	(7,886.69)	(28,297,136.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	706,530.00	706,530.00	264,196.00	706,530.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,418,028.00	12,890,721.00	4,846,762.22	12,890,721.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,428,557.00	10,858,381.00	2,163,582.06	10,858,381.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,639,014.00	12,292,459.00	9,129,238.70	12,292,459.00	0.00	0.0%
5) TOTAL, REVENUES			33,192,129.00	36,748,091.00	16,403,778.98	36,748,091.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,495,371.00	21,277,213.00	16,358,619.19	21,277,213.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,960,236.00	10,037,052.00	7,886,731.87	10,037,052.00	0.00	0.0%
3) Employee Benefits		3000-3999	20,027,547.00	20,087,208.00	10,120,502.81	20,087,208.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,917,330.00	4,208,879.00	1,880,869.24	4,208,879.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,380,933.00	7,997,367.00	4,904,633.71	7,997,367.00	0.00	0.0%
6) Capital Outlay		6000-6999	14,500.00	351,614.00	50,792.15	351,614.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,059,144.00	1,993,161.00	925,131.13	1,993,161.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	360,787.00	360,796.00	61,436.51	360,796.00	0.00	0.0%
9) TOTAL, EXPENDITURES			62,215,848.00	66,313,290.00	42,188,716.61	66,313,290.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,023,719.00)	(29,565,199.00)	(25,784,937.63)	(29,565,199.00)		
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	28,384,266.00	28,297,136.00	7,886.69	28,297,136.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,384,266.00	28,297,136.00	7,886.69	28,297,136.00		

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)			(639,453.00)	(1,268,063.00)	(25,777,050.94)	(1,268,063.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,844,290.84	2,844,290.84		2,844,290.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,844,290.84	2,844,290.84		2,844,290.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,844,290.84	2,844,290.84		2,844,290.84		
2) Ending Balance, June 30 (E + F1e)			2,204,837.84	1,576,227.84		1,576,227.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,204,837.84	1,576,227.84		1,576,227.84		
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 (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	706,530.00	706,530.00	264,196.00	706,530.00	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			706,530.00	706,530.00	264,196.00	706,530.00	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	3,141,704.00	3,126,571.00	0.00	3,126,571.00	0.00	0.0%
Special Education Discretionary Grants		8182	552,651.00	616,562.00	0.00	616,562.00	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	1,008,923.00	1,086,558.00	183,213.49	1,086,558.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	4,856,319.00	5,116,367.00	2,925,795.65	5,116,367.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	750,934.00	739,356.00	569,629.00	739,356.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	30,000.00	78,841.00	60,591.34	78,841.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	350,138.00	395,915.00	274,320.04	395,915.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	150,481.00	150,481.00	52,461.32	150,481.00	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	576,878.00	1,580,070.00	780,751.38	1,580,070.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,418,028.00	12,890,721.00	4,846,762.22	12,890,721.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	650,000.00	749,722.00	100,015.17	749,722.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	800,000.00	800,000.00	800,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	1,500.00	1,500.00	1,500.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,778,557.00	9,307,159.00	1,262,066.89	9,307,159.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,428,557.00	10,858,381.00	2,163,582.06	10,858,381.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	3,395.00	3,394.70	3,395.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,073,791.00	2,091,479.00	1,283,379.62	2,091,479.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,198,447.00	1,746,676.00	1,464,799.83	1,746,676.00	0.00	0.0%
Tuition		8710	200,000.00	300,000.00	123,334.55	300,000.00	0.00	0.0%
All Other Transfers In		8781-8783	258,608.00	242,741.00	152,078.00	242,741.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	7,908,168.00	7,908,168.00	6,102,252.00	7,908,168.00	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			11,639,014.00	12,292,459.00	9,129,238.70	12,292,459.00	0.00	0.0%
TOTAL, REVENUES			33,192,129.00	36,748,091.00	16,403,778.98	36,748,091.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,303,789.00	17,724,699.00	13,592,097.80	17,724,699.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,032,437.00	1,024,787.00	852,052.39	1,024,787.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	759,868.00	813,164.00	676,062.56	813,164.00	0.00	0.0%
Other Certificated Salaries		1900	1,399,277.00	1,714,563.00	1,238,406.44	1,714,563.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			21,495,371.00	21,277,213.00	16,358,619.19	21,277,213.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,565,549.00	7,596,756.00	5,952,918.53	7,596,756.00	0.00	0.0%
Classified Support Salaries		2200	1,582,177.00	1,563,778.00	1,285,080.48	1,563,778.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	131,501.00	150,316.00	108,596.60	150,316.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	443,493.00	480,084.00	372,932.42	480,084.00	0.00	0.0%
Other Classified Salaries		2900	237,516.00	246,118.00	167,203.84	246,118.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,960,236.00	10,037,052.00	7,886,731.87	10,037,052.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,988,241.00	9,960,514.00	1,973,308.45	9,960,514.00	0.00	0.0%
PERS		3201-3202	1,461,081.00	1,452,212.00	1,078,785.05	1,452,212.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,081,688.00	1,090,679.00	847,592.56	1,090,679.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,109,944.00	6,162,292.00	5,013,090.88	6,162,292.00	0.00	0.0%
Unemployment Insurance		3501-3502	19,093.00	18,654.00	12,150.96	18,654.00	0.00	0.0%
Workers' Compensation		3601-3602	1,367,500.00	1,388,803.00	1,099,794.40	1,388,803.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	83.00	82.24	83.00	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	13,971.00	95,698.27	13,971.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,027,547.00	20,087,208.00	10,120,502.81	20,087,208.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	810,825.00	762,827.00	538,737.23	762,827.00	0.00	0.0%
Books and Other Reference Materials		4200	22,169.00	52,514.00	59,965.74	52,514.00	0.00	0.0%
Materials and Supplies		4300	1,916,243.00	2,897,052.00	1,048,576.59	2,897,052.00	0.00	0.0%
Noncapitalized Equipment		4400	146,843.00	468,790.00	224,470.15	468,790.00	0.00	0.0%
Food		4700	21,250.00	27,696.00	9,119.53	27,696.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,917,330.00	4,208,879.00	1,880,869.24	4,208,879.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,340,629.00	1,401,375.00	590,295.83	1,401,375.00	0.00	0.0%
Travel and Conferences		5200	321,378.00	371,775.00	177,193.22	371,775.00	0.00	0.0%
Dues and Memberships		5300	14,270.00	49,518.00	45,463.71	49,518.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,500.00	28,500.00	19,266.51	28,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	142,862.00	259,402.00	174,305.74	259,402.00	0.00	0.0%
Transfers of Direct Costs		5710	114,348.00	137,881.00	59,296.06	137,881.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,412,346.00	5,736,671.00	3,829,638.80	5,736,671.00	0.00	0.0%
Communications		5900	6,600.00	12,245.00	9,173.84	12,245.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,380,933.00	7,997,367.00	4,904,633.71	7,997,367.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	225,239.00	36,925.12	225,239.00	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	14,500.00	126,375.00	13,867.03	126,375.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,500.00	351,614.00	50,792.15	351,614.00	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	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Payments to County Offices		7142	1,909,144.00	1,843,161.00	925,131.13	1,843,161.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,059,144.00	1,993,161.00	925,131.13	1,993,161.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	360,787.00	360,796.00	61,436.51	360,796.00	0.00	0.0%
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			360,787.00	360,796.00	61,436.51	360,796.00	0.00	0.0%
TOTAL, EXPENDITURES			62,215,848.00	66,313,290.00	42,188,716.61	66,313,290.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	28,384,266.00	28,297,136.00	7,886.00	28,297,136.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.69	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			28,384,266.00	28,297,136.00	7,886.69	28,297,136.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			28,384,266.00	28,297,136.00	7,886.69	28,297,136.00	0.00	0.0%

Resource	Description	2016-17 Projected Year Totals
5640	Medi-Cal Billing Option	800,086.29
6230	California Clean Energy Jobs Act	37,281.20
6264	Educator Effectiveness (15-16)	241,794.32
6300	Lottery: Instructional Materials	497,066.03
Total, Restricted Balance		<u>1,576,227.84</u>

SECTION 3

OTHER REPORTS

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)	17,969.58	17,873.29	17,398.71	17,873.29	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,969.58	17,873.29	17,398.71	17,873.29	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	14.64	13.25	13.25	13.25	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.82	0.74	0.74	0.74	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.46	13.99	13.99	13.99	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,985.04	17,887.28	17,412.70	17,887.28	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						