GLENDALE UNIFIED SCHOOL DISTRICT

March 7, 2017

ACTION REPORT NO. 1

TO:

Board of Education

FROM:

Winfred B. Roberson, Jr., Superintendent

SUBMITTED BY:

Cheryl Plotkin, Interim Chief Business and Financial Officer

PREPARED BY:

Craig Larimer, Financial Analyst

Karineh Savarani, Director, Financial Services

SUBJECT:

Second Interim Financial Report and Certification - AB 1200

The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on January 31, 2017, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). The approval of this report will authorize the 2016-17 budget adjustments identified within this report.

The requirement for districts to prepare Interim Financial Reports is outlined in AB 1200 (Chapter 1213/1991) and AB 1708 (Chapter 924/1994). These statutes require county offices and the California Department of Education to closely monitor and review district budget and financial reports. Additionally, those agencies have been provided authority to intervene in district budget and financial matters and, as necessary, in other areas of school district operations.

During each fiscal year, two interim financial reports are required. In each of these reports, the Board of Education must determine if it will be able to meet its financial obligations for the current and two subsequent fiscal years. One of the following certifications must be made:

- 1. Positive the district <u>will be able</u> to meet its financial obligations for the current and two subsequent fiscal years.
- Qualified the district <u>may not be able</u> to meet its financial obligations for the current and two subsequent fiscal years.
- 3. Negative the district <u>will be unable</u> to meet its financial obligations for the current and two subsequent fiscal years.

Along with the Interim Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). The financial information and certification form included with this report indicates that the District will be able to meet its financial obligations through 2018-19.

The rate, at which the state has funded the GAP, has created an unsustainable demand for growth in programs and salaries. This demand has significantly increased the operational costs of the District requiring the release of all of the future year GAP funding. It is prudent to remember that the Local Control Funding Formula revenues are decreasing as we reach the full implementation, one-time discretionary funding revenues are volatile and cannot be used for ongoing expenditures, CalSTRS and CalPERS rates are increasing, and there is a growing concern for a recession.

Given the positive balances in all three years, the District is recommending a "positive" certification for the Second Interim Report. A "positive" Second Interim was only achieved using fairly liberal budget techniques including releasing all of the future year GAP funding for the next two years.

Due to the continuous increase in the CalSTRS and CalPERS rates, as well as, the growing structural deficit, the District is now projecting out 5 years and finds that in the fiscal year 2019-20 and 2020-21 the Unrestricted General Fund adjusted balance will be a negative \$11.4 million and \$28.7 million, respectively. This will occur even with the complete use of LCFF growth in 2016-17, 2017-18 and 2018-19, as well as, the use of solvency savings of \$4.2 million in 2017-18 and 2018-19 that still need to be implemented. Also, it is important to remember that for 2019-20 there is a solvency savings place holder of \$8.2 million which added to the negative of \$11.4 million, will result to a negative of \$19.6 million. As a result, the District will be unable to meet its financial obligations in those future years if not rectified. (See Attachment B)

UNRESTRICTED GENERAL FUND NARRATIVE

The Interim Financial Report is submitted in the format prescribed by the State Office of Fiscal Management and Accountability, and approved by the California Department of Education. The Interim Financial Report is a result of a coordinated effort by the accounting staff, the Financial Analyst, and various departments and staff across the District.

The information in this report represents the actual and projected financial position of the General Fund as of January 31, 2017. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through January 31, 2017. Column C (Actuals to Date) shows the funds actually received or spent through January 31, 2017. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2017. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected balances. A positive difference in a revenue item indicates that actual income is projected to exceed budgeted income. A positive difference in an expenditure item indicates that actual expenditures will be less than budgeted expenditures.

General Fund Highlights

Multi-Year Budget Assumptions

The LCFF establishes base grants for four grade spans with supplemental and concentration add-on for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for K-3 CSR, Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG). Please see "Attachments A and B" for comparison of projection changes and assumptions.

The Second Interim budget adjustments in Attachment B include several important items to highlight. The following are adjustments to the 2016-17 Second Interim Budget:

- Other Programs
 - Revised LCFF Funding Variables
 - 2017-18 One-Time Discretionary Funding
 - PERS Future Year Cost Increases
 - Miscellaneous Local Revenue

The multi-year plan also reflects adjustments to the LCFF revenue projection. The COLA/GAP/ADA assumptions are listed in Attachment A. Given the future years of LCFF revenue increases are only estimates based on the State's proposals, and the State will not have finalized the LCFF calculation until year-end, the Los Angeles County Office of Education has advised school districts to hold back these revenue increases in a reserve and to refrain from spending them. GUSD has taken a modified approach and allocated future revenues to the budget to pay for the STRS and PERS contribution increase in 2016-17 through 2019-20, as well as, future year costs of hiring Behavior Intervention Assistants (BIAs) and Educational Assistant Intensive Support (EAIS) Special Education staff. In order to achieve a "positive" Second Interim, the District was forced to use liberal budget techniques, including releasing more than 80% of the future year GAP funding, despite the State's recommendation of reserving 100% of the future year GAP funding until it is certain. The remaining balance of the projected LCFF funding is "Reserved" in the Ending Balance. Attachment B summarizes the impact of the expenditure and revenue changes.

Enrollment Projections

The First Interim assumed an increase of 131 students in 2016-17, an increase of 125 in 2017-18, and an increase of 179 in 2018-19. The Second Interim assumes a decrease of 18 students in 2016-17, a decrease of 5 students in 2017-18 and a decrease of 6 students in 2018-19 from the First Interim assumptions.

Local Control Funding Formula Income (LCFF)

The 2016-17 LCFF calculation results in a net 5.10% funding increase, which reflects a 54.47% GAP funding. This is a net change of \$414 per ADA and a total grade span average of \$8,523 per ADA. This is also taking into consideration that the District does not receive any Concentration funding. Current year funded ADA is projected to be 25,134. In the State Budget Act, it was anticipated that

there would be a COLA increase of 1.48% in 2017-18 and 2.40% in 2018-19. Attachment B highlights the fiscal impact of the change in GAP funding.

Other State Revenue

The Governor's January Proposal reflects categorical COLAs at 0% for 2016-17, 1.48% for 2017-18, and 2.40% for 2018-19.

Lottery

Lottery income for years 2016-17 through 2018-19 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimates \$140.00 per ADA in the Unrestricted General Fund and \$41.00 in the Restricted General Fund.

Interest

The current projection for General Fund interest income is \$251,170. In 2015-16, the General Fund received \$415,978 in interest income.

Other Discretionary Funds (Mandated Cost Reimbursement)

The January 2017-18 Proposed Budget also included \$287 million in one-time funds to pay down a portion of the debt owed to LEAs for mandated cost reimbursement. These reimbursements are for services that school districts were legally required to expend under state law, but the state failed to fund those services. The distribution of the funds is on a per ADA basis, estimated at \$48 per ADA. This is an estimated total of \$1,243,200 for GUSD. The funds may be used for any purpose as determined by the districts' Governing Board.

Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees. The 2016-17 and 2017-18 projections also reflect an annual increase in health and welfare costs of \$1.9 million and \$2.4 million, respectively. Both CalSTRS and CalPERS reflect multi-year rate increases as recommended by the State, which include the additional 1.0 percent increase of CalPERS employer contribution rate from the 2017-18 January Proposed Budget.

All of the projected 2017-18 LCFF revenue was utilized to fund STRS/PERS and Special Education increases. If the projected 2017-18 revenue does not materialize, the District would need to revise its solvency plan, which could include reduction of educational programs.

BUDGET ADJUSTMENTS

In response to the State Budget Act and estimated actuals, the Board of Education is being asked to approve "Attachment B" budget adjustments. These adjustments are reflected in the attached interim report projections. Other adjustments will be considered in future months as details unfold from the State and through the budget development process.

Solvency Savings Plan

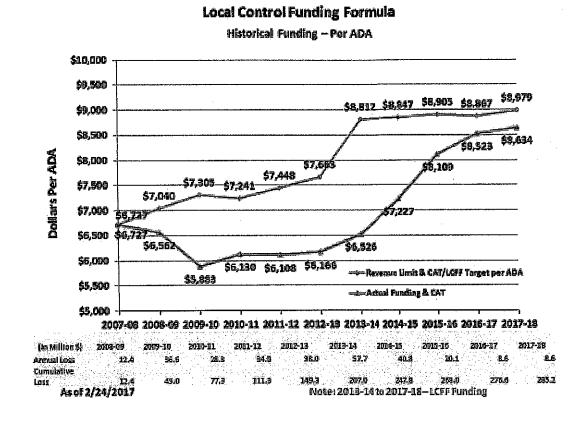
A Board approved fiscal stabilization plan for the \$8.2 million reduction in 2017-18 and 2018-19 needs to be submitted to Los Angeles County Office of Education (LACOE) with the 2016-17 Second Interim Report. In the attached fiscal stabilization plan, the Board of Education has identified the specific areas to reduce up to the \$4.2 million of ongoing expenditures, and identified the remaining \$4.0 million covered by the higher 2015-16 balance, revised LCFF funding and revised direct/indirect costs. There is also a solvency savings placeholder of \$8.2 million for 2019-20, which will increase the negative unassigned amount to \$19.6 million. (See Attachment C)

Cautions and Challenges

Important discussions need to continue on the prioritization of programs and/or alternate priorities to support student learning. The question to be answered is, "What is the most strategic way to improve learning as money becomes available?" Funding allocated through the LCFF is largely unrestricted, but they are subject to comprehensive accountability requirements called the Local Control and Accountability Plan (LCAP). Under these rules, districts are required to disclose how funds will be spent to provide high-quality educational programs. Districts that do not meet the goals stated in their plans and fail to improve educational outcomes receive assistance through support and intervention.

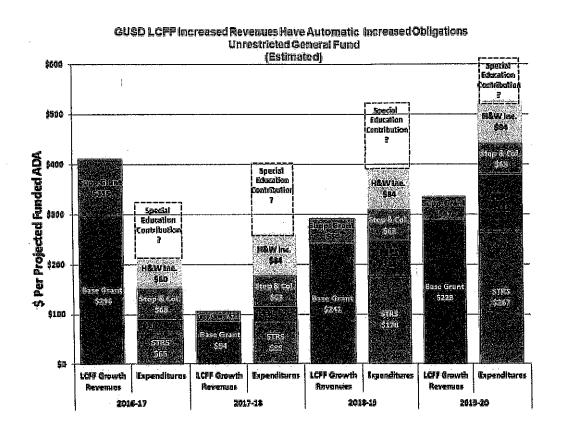
There is no statutory requirement for an increase in LCFF funding and One-Time Discretionary funds. Any increase depends upon the appropriation, by the Legislature and approved by the Governor, of state funds to provide an increase.

When promoting the Local Control Funding Formula (LCFF), the Governor promised a return to 2007-08 purchasing power. However, it will take an estimated \$18.5 billion to reach that goal. The CalSTRS and CalPERS rate increases accumulate to \$4.4 billion in 2020-2021, leaving a balance of \$14.1 billion. As illustrated below, the actual current and future funds are much below the amount that the District should be receiving.



As mentioned earlier, even by utilizing most of the future funds, the Adjusted Ending Balance in the Unrestricted General Fund is estimated to be a negative \$11.4 million and \$28.7 million for 2019-20 and 2020-21, respectively. If the future funds do not materialize, the District will have to adjust its solvency plan, which would affect educational programs.

Below is a visual comparison of the non-cumulative LCFF Base Gap Funding and ONLY the non-cumulative CalSTRS/CalPERS, Health and Welfare, and Step and Column increases for the next four years. As illustrated, starting in 2017-18 base gap funding alone is less than the combined costs of STRS/PERS, Step and Column, and benefits. When considering all other District expenditures, such as salary increases, instructional material costs, technology replacement, etc., the actual local gap between our revenues and expenditures is far worse. These spending deficits add to our already growing structural deficit, which will need to be rectified.



Local Control and Accountability Plan (LCAP)

The LCFF moves school districts away from a system of rule/audit compliance to a system of accountability based on local needs and measured by progress towards annual goals. The LCAP is the system on how school districts will be measured in meeting their goals.

On November 2, 2016, State Board of Education (SBE) approved the California Dashboard which replace the "evaluation rubrics." All school districts must use this Dashboard to adopt the LCAP in June 2017. The Dashboard is to be used to show accountability by the districts.

OTHER FUNDS NARRATIVE

Special Education Pass-Through Fund (10.0)

The California Department of Education has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund. As of January 31, 2017, the cash balance in Fund 10.0 was \$0.00.

Child Development Fund (12.0)

General Child Care and Development Programs, and State Preschool Programs. This fund operates on an independent basis and does not encroach on the Unrestricted General Fund. The Child Development Fund began the fiscal year with a balance of \$184,621.

Nutrition Service Fund (13.0)

The source of revenue for this fund is based solely on meal sales. The revenue is received on a per meal basis from the State and Federal programs as well as student payments. The State funding for this program was reduced in 2007-08, 2008-09, 2009-10, and remains relatively flat for 2012-13 to 2016-17. Starting January 1, 2017 the lunch prices increased by \$0.10 to comply with the USDA paid lunch equity requirement. This budget includes indirect cost charges of approximately \$290,000 that will be transferred to the Unrestricted General Fund for services performed by several administrative staff. As of January 31, 2017, the fund had a cash balance of \$3,984,154.

Deferred Maintenance Fund (14.0)

The Deferred Maintenance Program is considered a part of the 2008-09 through 2013-14 flexibility options provided in the State Budget Act. The State revenue for this fund was reduced from \$1,291,090 to \$967,000 in 2008-09 ongoing. In 2013-14, this funding was eliminated and is now part of the LCFF.

All projects previously listed as Deferred Maintenance will be charged to the Capital Projects Fund 40.1, and the Measure S Bond Fund 21.1. As of January 31, 2017, the fund has a cash balance of \$5,076,354.

Building Fund (21.1)

This is the Measure S Bond Fund and is utilized to track expenditures related to the bond projects. The first issuance of the bond series in the amount of \$54 million occurred in August 2011. Another \$70 million was issued in August 2014; \$6.5 million of the proceeds from the sale of the bonds was utilized in 2014-15 to pay off the remaining balance of Certificates of Participation (COPs). Funds for capital projects are also transferred to the fund from the Developer Fee Fund 25.0, Capital Projects Fund 40.1, and the State Building Fund 35.0. Another series of GO Bonds, 2011 election series C, for \$70 million was issued in August 2016. As of January 31, 2017, the cash balance in Fund 21.1 is \$100,679,369.

Clean Renewable Energy Bonds (CREBs) Fund (21.2)

Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidized the financing by lowering the borrowed interest rate (Net Effective Rate) in the form of federal tax credits.

CREBs Fund (21.2) was established to account for \$5.38 million in the second series of CREBs issued in October 2012. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the "Custodian" and the funds are disbursed to the "District" upon a reimbursement request. Deutsche Bank National Trust Company serves as the "Custodian" for Glendale Unified School District.

These bonds will mature in 14 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$320,000 with a Net Effective Rate of 1.24%. This payment will be made from the Capital Projects Fund (40.1). Glendale High School, Roosevelt Middle School, Marshall Elementary, Fremont Elementary, Balboa Elementary, and Franklin Elementary solar projects were financed with this second series of CREBs. In October 2016, we received \$10.7 million for Clean Renewable Energy Bonds. As of January 31, 2017, the cash balance with the fiscal agent is \$10,516,017.

Developer Fee Fund (25.0)

Developer Fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom facility needs, as approved by the Board of Education. In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District Administration building. In 2012-13, \$4.3 million was transferred to the Measure S Fund for the Keppel Project, and in 2013-14, \$4.0 million was transferred to the Measure S Fund for general support. In 2015-16, the District transferred \$1 million to Measure S Project Fund (21.1) for Muir ORG Project and \$650,000 to Capital Projects Fund (40.1) for the installation of portable buildings at Cloud Preschool. The fund began the current year, with a balance of \$11,547,125 and has received income of \$927,264 through January 31, 2017. It is projected that income for the fiscal year will be approximately \$1 million.

State Building Fund (35.0)

In 2009-10 and 2010-11, the State Allocation Board approved the disbursement of funds for Glendale High School project and Crescenta Valley High School appeal, Columbus Elementary School Project, Hoover High School Project, and Roosevelt Middle School Project. These funds were transferred to Fund 40.1. In 2012-13, \$4.3 million was received and transferred to the Measure S Fund for the Keppel ORG Project. This fund was established to account for revenue and expenditures associated with those renovations, modernization, and new construction projects partially funded from State bond funds. In 2015-16, \$10,536,564 was transferred from this fund to Fund 21.1 for Glendale High School and Hoover High School. As of January 31, 2017, this fund had a cash balance of \$144,495.

Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board, deposited into Fund 35, and then transferred to Fund 40.1. In 2009-10, 2010-11, and 2011-12 this fund was utilized to assist with the construction payments for the Roosevelt Middle School, Glendale High School, and other projects. This is the fund that was utilized for Measure S construction projects in 2011-12, as a bridge until G.O. bond funds became available. In 2012-13, \$4.4 million was transferred to the Measure S Fund for the Hoover Project, and in 2013-14, \$11.5 million was transferred to the Measure S Fund for general support. In 2015-16, \$0.65 million was transferred from the Developer Fee Fund (25.0) for Cloud Preschool, and \$1.25 million from the Unrestricted General Fund. In 2016-17 and 2017-18, Proposition 39 funds will be spent on energy efficiency projects in the District. As of January 31, 2017, the fund's cash balance is \$18,329,686.

Nutrition Service Capital Outlay Fund (40.2)

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. As of January 31, 2017, the fund's cash balance is \$1,210,550.

Debt Service Fund (56.0)

The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COPs); the annual payment was approximately \$1.3 million. Given Measure S paid off this loan, this reserve can now be utilized by the District for major "one-time" expenditures, i.e. new textbook adoptions. As of January 31, 2017, this fund has a current cash balance of \$12,556,663. In 2015-16 and 2016-17 school years, a solvency transfer totaling \$2.85 million was utilized to continue funding the Common Core State Standards with curriculum development.

Self Insured Health Insurance (67.0)

The only revenues are the premiums for the dental and vision insurance plans that are offered to employees and interest earnings. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then an offsetting transfer is made to the revenue account in self-insured fund. In 2012-13, the District transferred from the ASCIP JPA to ASCIG JPA for dental insurance. Due to GUSD leaving the ASCIP JPA the District received an equity distribution from ASCIP of \$1.18 million. The cost of the claims and transfers to the third party administrator are the only expense in this fund. As of January 31, 2017, this fund had a cash balance of \$3,910,575.

Workers Compensation Fund (67.1)

This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for "dollar one" coverage in 2016-17 is 2.743% of salaries.

The expenditures will include the payment to ASCIP for 2016-17 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses. As of January 31, 2017, the fund had a cash balance of \$3,158,962.

Early Retirement Benefits Fund (67.2)

This fund was established to set aside funds for the GASB 45 liability. In 2014-15, the calculated rate was 1.684%. However, to effectively transfer reserves from Fund 67.2 to the Unrestricted General Fund, the rate was lowered, resulting in a transfer of \$1.6 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves. The rates were decreased to 0.909% and 0.094%, respectively. In 2015-16, the rate was 1.344% with no decrease. In 2016-17, the rate is 1.611% with no decrease. As of January 31, 2017, this fund had a cash balance of \$493,510.

McLennan Trust and Other Scholarships (73.0)

This fund's primary source funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships. As of January 31, 2017, this fund had a cash balance of \$339,382.

2016-17 Second Interim Report Multi-Year Budget Assumptions

Category -	2015-16 Actual	2016-17	2017-18	2018-19	2019-20
ocal Control Funding Formula					
- Projected Net District LCFF Revenue Increase	\$22,143,405				
Adopted Budget (June 2016)		\$9,884,609	\$5,703,318	\$971,749	\$7,728,824
State Budget Adoption		\$9,822,033	\$7,059,742	\$3,424,177	\$9,253,563
First Interim		\$9,822,033	\$7,059,742	\$3,424,177	\$9,253,563
Second Interim		\$9,847,261	\$1,976,474	\$7,532,229	\$9,565,865
- Revenue Net Percentage Increase	12.19%	5.10%	1.30%	3.35%	3.70%
- Projected Increase In Funding Per ADA	\$881	\$414	\$111	\$289	\$330
- Total LCFF Funding Per ADA	\$8,109	\$8,523	\$8,634	\$8,923	\$9,253
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage	55.31%				
Adopted Budget (June 2016)		54.82%	54.45%	54.54%	54.41%
State Budget Adoption		54.80%	54.45%	54.54%	54.41%
First Interim		54.80%	54.45%	54.54%	54.41%
Second Interim		54.66%	54.18%	54.08%	53.93%
Cost of Living Adjustment (COLA)	1.02%		-		
Adopted Budget (June 2016)		0.47%	2.13%	2,65%	2.72%
State Budget Adoption		0.00%	1.11%	2.42%	2.67%
First Interim		0.00%	1.11%	2.42%	2.67%
Second Interim		0.00%	1.48%	2.40%	2.53%
	52.56%	0.0070	1.4070	2,4070	2.5570
Gap Funding	32.3076	49.08%	45,34%	6.15%	34.21%
Adopted Budget (June 2016)				40.36%	73.98%
State Budget Adoption		54.18%	72.99%		
First Interim		54.18%	72.99%	40.36%	73.98%
Second Interim	2.5.2.2	54.47%	23.67%	53.85%	68.94%
Revenue ADA (Funded)	25,202				
Adopted Budget (June 2016)		25,169	25,049	25,081	25,220
State Budget Adoption		25,134	25,041	25,073	25,213
First Interim		25,134	25,041	25,073	25,213
Second Interim		25,134	25,041	25,073	25,213
Enrollment	26,115				
Adopted Budget (June 2016)		25,962	25,943	25,995	26,139
State Budget Adoption		25,962	25,943	25,995	26,139
First Interim		26,093	26,068	26,174	26,260
Second Interim		26,075	26,063	26,168	26,246
Unduplicated Count - Enrollment	14,161	_0,0 / _	_5,555	,	,
Adopted Budget (June 2016)	2.,	14,161	14,161	14,161	14,161
State Budget Adoption		14,161	14,161	14,161	14,161
- -		14,161	14,161	14,161	14,16
First Interim Second Interim		14,117	14,101	14,101	14,11
				_	
EMPLOYEE BENEFITS					
- STRS Rates	10.730%	12.580%	14.430%	16.280%	18.130%
- PERS Rates	11.847%	13.888%		18.700%	21.600%
- Workers Compensation	3.003%	2.743%	2.743%	2.743%	2.7439
- Retiree Benefits	1.344%	1.611%	1.611%	1.611%	1.611%
Utilizing Fund #67.1 Balance					
- HMO & PPO Insurance Increase (District-wide)	\$1,161,310	\$1,870,785	\$2,430,000	\$2,430,000	\$2,430,00
"SOLVENCY" TRANSFERS			•	<u> </u>	
- Early Retirement Benefit Fund #67.2	\$0	\$0	\$0	\$0	\$
The remainder belief the north	40	Ψ	40	40	_
L Company of the Comp	\$1,370,025	\$1,481,351	\$0	\$0	\$

Budget Adjustment Impact on Unrestricted General Fund Ending Balance Second Interim Budget Adjustments

Adjustments For Actual 2015-15 Enables Balance \$ 11,007,003	Major Changes		2015-16		2016-17		2017-18		2018-19		2019-20		2020-21
Revised LCFF Funding Variables S	Adopted Budget 2016-17 Ending Balance	\$	33,182,609	\$	26,054,773	\$	21,923,858	\$	12,715,226	\$	4,780,524	\$	(9,037,032)
Revised LCFF Funding Variables S 206,208 S 1,737,311 S 4,244,768 S 5,742,332 S 5,742,332 S 7,742,332	Adjustment For Actual 2015-16 Ending Balance	\$	11,007,003	\$	11,007,003	\$	11,007,003	\$	11,007,003	\$	11,007,003	\$	11,007,003
Revised LCFF Funding Variables \$ 296,046 \$ 1,737,311 \$ 4,244,768 \$ 5,742,332 \$ 5,742,332 \$ 238,006 \$ 238,000	Revised 2016-17 Ending Balance Reflecting Actuals Adjustment	\$	44,189,612	\$	37,061,776	\$	32,930,861	\$	23,722,229	\$	15,787,527	\$	1,969,971
Revised LCFF Funding Variables \$ 296,046 \$ 1,737,311 \$ 4,244,768 \$ 5,742,332 \$ 5,742,332 \$ 238,006 \$ 238,000	(nitial Adjustments (Board Approved)												
Change RRM Indirect Coust S 238,000 S 238,000 S 238,000 S 750,000				\$	296,304	\$	1,737,311	\$	4,244,768	\$	5,742,332	\$	5,742,332
Move Summer Floor Maintanee Activities to RRM				\$	238,000	\$	238,000	\$	238,000	\$	238,000	\$	238,000
Miss. Local Revenue	· · · · · · · · · · · · · · · · · · ·			\$	750,000	\$	750,000	\$	750,000	\$	750,000	\$	750,000
First Interim Adjustments Reverse 54 0.million of 2017-18 and 2018-19 Solvency Savings Reduction Placeholders in each year. S	Appropriate Carry-Over			\$	(3,443,998)								- 1
Revised LCFF Funding Variables S 64,000,000 S C4,000,000 S C7,000 S	Misc, Local Revenue			\$	3,376								
Note: For 2017-18 & 2018-19 \$4 2m of solvency reduction placeholders still remain in each year. These placeholders are defined in the solvency plan proposal document. For 2019-20 \$32 2m solvency savings reduction "undefined" placeholder + \$11.4m negative "undefined" unsatigated amount "engative \$19.6m undefined balance (reductions not yet identifies). Revised LCFF Funding Variables \$ 69,100 \$ (15,483) \$ (70,512) \$ (43,337) *5 (43,3	First Interim Adjustments											_	
Revised LCFF Funding Variables S 69,00 S (15,483) S (70,512) S (43,337)					•				, , , ,		-	\$	-
Revised LCFF Funding Variables \$ 69,100 \$ (15,483) \$ (70,512) \$ (43,337) \$ (Note: For 2017-18 & 2018-19 \$4.2m of solvency reduction placeholders still rem	ain ir	n each year. Th	nese	placeholders ar	e de	fined in the sol	venc	y plan proposal	docu	ument.		
Return Certain ETIS Measure S Salary & Benefit Costs To General Fund Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 and 2019-20 (release fixture year LCFF Reserve funds in those years to cover the BIA/EAIS cost increases) 2017-18 2017-18 2018-19 2019-20 2020-21 8 \$. \$ \$. \$ (1,300,000) \$ (1,300,00	For 2019-20 \$8.2m solvency savings reduction "undefined" placeholder +	\$11.4	4m negative "i	ındet	fined" unassign	ed a	mount = negat	ive :	\$19.6m undefine	:d ba	alance (reductions	not	yet (dentitied)
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 and 2019-20 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS cost increases) 2017-18 2018-19 2019-20 2020-21 2020-22 2020-22 2020-22 2020-22 2020-21 2020-21 2020-22 2020-21 2020-22 2020-22 2020-22 2020-22 2020-23 2020-22	Revised LCFF Funding Variables			\$	69,100	\$	(15,483)	\$	(70,512)	\$	(43,337)	\$	(43,337)
Recognize The Cost of Hirring Special Education BIA & EAIS in 2017-18, 2018-19 and 2019-20 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS cost increases) 2017-18 2018-19 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Return Certain ETIS Measure S Salary & Benefit Costs To General Fund			\$	(200,000)	\$	(200,000)	\$	(200,000)	. \$	(200,000)	\$	(200,000)
(release future year LCFF Reserve funds in those years to cover the BIA/EAIS cost increases) 2017-18 2018-19 \$\$. \$\$ (1,300,000) \$\$ (1,300	•												
2017-18 2018-19 2018-19 2019-20 2020-21 2020-2	· ,												
2018-19 2019-20 2020-21 \$\$. \$. \$. \$. \$ (1,300,000) \$	•		,	\$		\$	(1,300,000)	\$	(1,300,000)	\$	(1,300,000)	\$	(1,300,000)
2019-20 2020-21 S - S - S - S - S (1,300,000 S (1,300,00				\$		\$	-	\$	(1,300,000)	\$	(1,300,000)	\$	(1,300,000
Second Interim Adjustments (To Date - Not Yet Board Approved) Revised LCFF Funding Variables (Governor's 2017-18 January Budget) \$ 2,2,28 \$ (5,058,040) \$ (949,988) \$ (637,686) \$ 8,371,37 \$ STRS Future Year Cost Increases (State has not yet released details) \$ - TBD				\$		\$	-	\$	-	\$	(1,300,000)	\$	(1,300,000)
Revised LCFF Funding Variables (Governor's 2017-18 January Budget) \$ 25,228 \$ (5,058,040) \$ (949,988) \$ (637,686) \$ 8,371,37 \$ STRS Future Year Cost Increases (State has not yet released details) \$ -				\$	-	\$	•	\$	•	\$	-	\$	(1,300,000)
STRS Future Year Cost Increases (State has not yet released details) \$	Second Interim Adjustments (To Date - Not Yet Board Approved)												
PERS Future Year Cost Increases One-Time State Funding At Approx. \$48 per ADA Misc. Local Revenue \$	Revised LCFF Funding Variables (Governor's 2017-18 January Budget)				25,228	\$		\$, , ,	, \$		\$	
One-Time State Funding At Approx. \$48 per ADA \$ \$. \$ 1,243,200 \$ \$. \$ \$	STRS Future Year Cost Increases (State has not yet released details)				-							_	TBD
Misc. Local Revenue \$ 2,349 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	PERS Future Year Cost Increases			-	•				(636,750)				(2,167,367
Current Year Impact \$ - \$ (2,259,641) \$ (6,725,510) \$ (3,224,482) \$ 702,966 \$ 7,491,0 \$ Cumulative Impact to Ending Balance \$ - \$ (2,259,641) \$ (8,985,151) \$ (12,209,633) \$ (11,506,667) \$ (4,015,6 Adjusted Ending Balance Projection \$ 44,189,612 \$ 34,802,135 \$ 23,945,710 \$ 11,512,596 \$ 4,280,860 \$ (2,045,69) \$	One-Time State Funding At Approx. \$48 per ADA				•				-				-
Cumulative Impact to Ending Balance \$ - \$ (2,259,641) \$ (8,985,151) \$ (12,209,633) \$ (11,506,667) \$ (4,015,6 Adjusted Ending Balance Projection \$ 44,189,612 \$ 34,802,135 \$ 23,945,710 \$ 11,512,596 \$ 4,280,860 \$ (2,045,65) \$	Misc. Local Revenue			\$	2,349	\$	٠	\$	-	\$	-	\$	•
Cumulative Impact to Ending Balance	Current Year Impact			\$	(2,259,641) \$	(6,725,510) \$	(3,224,482) \$	702,966	\$	7,491,002
Adjusted Ending Balance Projection	l ·		_			•						\$	(4,015,665
Revolving Cash		_\$	44,189,612	\$	34,802,135	\$	23,945,710	\$	11,512,596	5	4,280,860	\$	(2,045,694
Revolving Cash	Designated and Restricted Portion:												
Stores \$ 61,631 \$		\$	70,000	\$	70,000	\$	70,000	\$	70,000	· \$	70,000	\$	70,000
Prepaid Expenditures \$ 1,324,233 \$ 888,655 \$ 453,078 \$ - \$ - \$ 3% Mandated Reserve for Economic Uncertainties \$ 8,045,297 \$ 8,548,417 \$ 8,292,696 \$ 8,529,622 \$ 8,663,623 \$ 8,909,3	<u> </u>	\$	61,631	\$	61,631	\$	61,631	\$	61,631	\$	61,631	\$	61,63
3% Mandated Reserve for Economic Uncertainties \$ 8,045,297 \$ 8,548,417 \$ 8,292,696 \$ 8,529,622 \$ 8,663,623 \$ 8,909,3	l e e e e e e e e e e e e e e e e e e e	\$	1,324,233	\$	888,655	\$	453,078	\$	-	\$	-	\$	-
Reserve LCFF Net Income Growth less STRS/PERS/Special Education Increases \$. \$. \$. \$. \$ 4,150,186 \$ 14,895,46 Reserve for Carry-Overs, MAA, Board Elections \$ 1,389,566 \$	1	\$	8,045,297	7 \$	8,548,417	\$	8,292,696	\$	8,529,622	. 5	8,663,623	\$	8,909,300
Reserve LCFF Net Income Growth less STRS/PERS/Special Education Increases \$. \$. \$. \$. \$. 4,150,186 \$ 14,895,4 Reserve for Carry-Overs, MAA, Board Elections \$ 1,389,566 \$ 1,389,560 \$ 1,389,560 \$ 1,389,560 \$ 1,389,560 \$ 1,389,560 \$ 1,389,560 \$ 1,389,560 \$ 1,389,560 \$ 1,389,560 \$				\$	1,400,000	5	1,400,000	\$	1,400,000	. \$	1,400,000	\$	1,400,00
Reserve for Carry-Overs, MAA, Board Elections \$ 1,389,566 \$ 1,389,56		\$		\$		\$		\$	-	9			14,895,46
Reserve for Planned Operational Draw-Down \$ 2,142,282 \$ • \$ - \$ - \$			1,389,566	5 \$	1,389,566	5 8	1,389,566	\$	1,389,566	; \$	1,389,566	\$	1,389,56
	1	\$	2,142,282	2 \$		\$	•	\$	•	_	•	-	-
	Adjusted Balance in Excess of Assigned And 3% Reserve	<u>\$</u>	31,156,603	<u>\$</u>	22,443,866	į Į	12,278,739	\$	61,777	<u> </u>	<u> (11,454,146)</u>	<u>\$</u>	(28.771,66)

Glendale USD

	ığ.	ssible Budge	et Reducti	Possible Budget Reductions 2017-18 and 2018-19	
	Estimated	Estimated Reduction	Reduction		
	2017-2018		%	Comments	LCAP
- state out the state of the st	20.000	50,000			#1
Review use of outside services and remed on measure are	200 000	1.050.000	2%	2% Aides, Reduce number of students identified- cost to GF \$56,063,642	#,#3
Identify areas for special Education Feducators		000	7%06	20% I imit out of state conferences to those necessary for LCAP or Grants	#1,#4
Approve conferences based on purpose and alignment to LCAP		200,000	10%	100 Common release days PD outside of school day. PBIS days	7# 1#
Reduce sub days for Professional Development		000,000	2 70	40% Imade DDIS I ACOR Contract	7# 1#
Examine cost of 3rd party contracts	nno'ocz	000,002	R.	Ileady, r bis Dryce Common	#1, #4
			100	of the second and the second of the second s	#3
Reduce cost of Transportation (SPED and Clark)	000'000	non'nne	820	Alange of sound scale of got a community operation in the community operation is a community of the community operation in the community of the community operation in the community of the community operation in the community of the community of the community operation in the community operation in the community of	
Increase communitication with parents by means other than paper	10,000	10,000			9#
Reduce overtime for classified management position	15,000	15,000	25% F	25% Reduce number of false alarms	#7
Review classified staffing level	1,200,000	1,200,000	2%		#7
Doduction of coate for Meal/snanks at meetings	20,000	20,000	20%	1 (VOID)	NA
retutututi ut costa tot meamanana a meem g		44.431	100%	Possible Chinty savings for one week of closure in July (Gwr., Edison, GAS) (total intollarify cast.*) 100% (CVW (Total monthly cost./8)	NA
Close Eleffelialy and Middle School was to the week in the continued		130.000	100%	Possible Utility savings for having summer school at one site (UWP), Edison, UAS) calculated based 100% on average cost for 4 MS and 4 HS for 5 weeks (There could be additional savings/cost depending on INA	NA
Have summer sortion at less suces	20,000	20,000	10% (10% Go digital	NA
District office sunplies		70,000	10% [10% Use Tech-eliminate paper	NA
Independent Study for all students out for 5 days or more	10,000	10,000			#1
Increase ADA to 96.7%	1,000,000	1,000,000	-	Increase average daily attendance by .5%	#3
Raise fees for facility usage by community groups	15,000	15,000	10%	10% for profit entities	NA
Increase E-waste rebates by including community E-waste	5,000	5,000			NA
Coll towers at FASO and Administration		50,000			NA
Commodity recycling-Cardboard	5,000	5,000			NA
Invesse and ment	000'006	900,000		work w/City "move ot Glendale", increase marketing	NA
יווספקסס מוו					
Total	4,924,431	5,524,431			
TOKAL TOKAL					

	CRITERIA AND STANDARDS REVIEW. This interim rep d Criteria and Standards. (Pursuant to Education Code (
	Signed:	Date:
	District Objetitue adent of Designee	
	INTERIM REVIEW. All action shall be taken on this repone governing board.	ort during a regular or authorized special
This into	ty Superintendent of Schools: erim report and certification of financial condition are her chool district. (Pursuant to EC Section 42131)	eby filed by the governing board
Meet	ing Date: March 07, 2017	Signed:
CERTIFICA	TION OF FINANCIAL CONDITION	President of the Governing Board
As P	ITIVE CERTIFICATION resident of the Governing Board of this school district, I o ict will meet its financial obligations for the current fiscal t	
As P	LIFIED CERTIFICATION resident of the Governing Board of this school district, I a ict may not meet its financial obligations for the current fi	
As F	GATIVE CERTIFICATION President of the Governing Board of this school district, I ict will be unable to meet its financial obligations for the resequent fiscal year.	
Contac	ct person for additional information on the interim report:	
	Name: Craig Larimer	Telephone: <u>(818)241-3111 ext. 1349</u>
	Title: Financial Analyst	E-mail: CLarimer@gusd.net

Criteria and Standards Review Summary

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

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

i Lit

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

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

UPPL	EMENTAL INFORMATION (con		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 	x	
ţ		 If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since first interim in OPEB liabilities? 	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		 If yes, have there been changes since first interim in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b)		X X X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)Classified? (Section S8B, Line 3)	n/a n/a	-
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

ADDIŤI	ONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X ·	ļ
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		х

...3

		Projected Year	%	2017 10	%	2018-19
	Object	Totals (Form 011)	Change (Cols. C-A/A)	2017-18 Projection	Change (Cols. E-C/C)	Projection
Description	Codes	(rum 011) (A)	(Cols. C-11.1)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and	E.				-	į
current year - Column A - is extracted)	-'		i			
A. REVENUES AND OTHER FINANCING SOURCES	ì				ì	
LCFF/Revenue Limit Sources	8010-8099	214,219,041,00	0.92%	216,195,515.00	3.48%	223,727,744.00
2. Federal Revenues	8100-8299	200,000.00	0,00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	9,858,229.00	-41.80%	5,737,400.00 4,072,695,00	-21.71% 0,00%	4,491,680.00 4,072,695.00
Other Local Revenues Other Financing Sources	8600-8799	4,279,424.00	-4.83%	4,072,093,00	0,0076	4,072,033.00
a. Transfers In	8900-8929	1,481,351.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0,00	0.00%	0.00	0.00%	0,00
c. Contributions	8980-8999	(39,569,681.00)	1,37%	(40,111,542,00)	1,23%	(40,604,462.00)
6. Total (Sum lines A1 thru A5c)		190,468,364.00	-2,30%	186,094,068,00	3,11%	191,887,657.00
B. EXPENDITURES AND OTHER FINANCING USES			TOTAL SPECIES			
1. Certificated Salaries			A ARREST		新发展的	
a. Base Salaries				102,386,164.00		102,271,093.00
b. Step & Column Adjustment		10年 16 16 16 16 16 16 16 16 16 16 16 16 16	100	1,400,000.00		1,400,000.00
· · · · · · · · · · · · · · · · · · ·		and the same	Name of the last			0.00
c. Cost-of-Living Adjustment		Editor and	3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	**************************************	_
d. Other Adjustments				(1,515,071,00)		(4,851.00)
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	102,386,164.00		102,271,093.00	1,36%	103,666,242.00
2. Classified Salaries		Parties and				
a. Base Salaries		The street		23,435,569.00		24,185,853.00
b. Step & Column Adjustment		And the second		180,000.00		180,000,00
c. Cost-of-Living Adjustment				0.00	一种外别的企业的工作的工作的工作的工作的工作的工作的工作的工作的工作的工作的工作的工作的工作的	0.00
d. Other Adjustments	,			570,284.00		665,000,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,435,569.00	3.20%	24,185,853.00	3.49%	25,030,853.00
3. Employee Benefits	3000-3999	49,482,842.00	9.14%	54,004,483,00		58,869,914.00
4. Books and Supplies	4000-4999	7,225,081.00	-47.96%	3,759,589.00	0.24%	3,768,747.00
5. Services and Other Operating Expenditures	5000-5999	17,072,565.00	-3.12%	16,539,658.00	1.55%	16,795,197.00
6. Capital Outlay	6000-6999	131,592.00	-38.00%	81,592.00	0.00%	81,592.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	390,570.00	0,00%	390,570.00	0.00%	390,570.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,283,542.00)	-10.61%	(1,147,345.00), 0,00%	(1,147,344.00)
9. Other Financing Uses			Ì			
a. Transfers Out	7600-7629	1,015,000.00	0.00%	1,015,000.00		1,015,000.00
b. Other Uses	7630-7699	0,00	AN ADDRESS OF THE PARTY OF THE		Control of the Contro	0,00
10. Other Adjustments (Explain in Section F below)				(4,150,000.00		(4,150,000.00
11. Total (Sum lines B1 thru B10)		199,855,841.00	-1,45%	196,950,493.00	3.74%	204,320,771,00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,387,477.00)	(10,856,425.00)	(12,433,114.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,189,612.41		34,802,135.41		23,945,710.41
2. Ending Fund Balance (Sum lines C and D1)		34,802,135.41		23,945,710.4		11,512,596.41
		34,602,133.41		23,743,710.41		11,312,330.41
3. Components of Ending Fund Balance (Form 011)		ļ				
a. Nonspendable	9710-9719	1,020,286.00		584,709.00		131,631,00
b. Restricted	9740	A PARTY OF THE PAR		Cara Contract	a least and the same	
c. Committed		ì	ALL SECTION			
I. Stabilization Arrangements	9750	0,00		0.00		0.00
2. Other Commitments	9760	0.00		0.0		0,00
d. Assigned	9780	2,789,566.00		2,789,566.0	0	2,789,566.0
e, Unassigned/Unappropriated			63.1	Š	A STATE OF THE STA	
Reserve for Economic Uncertainties	9789	8,548,417.00		8,292,696.0	0	8,529,622.0
2. Unassigned/Unappropriated	9790	22,443,866.4		12,278,739.4		61,777.4
f. Total Components of Ending Fund Balance			Free Carte		10.217.67	
(Line D3f must agree with line D2)	2.0	34,802,135.4		23,945,710,4	T TO SECURE	11,512,596.4

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			新华西斯			
I. General Fund			and the second			
a. Stabilization Arrangements	9750	0.00	A SHEEP MIN	0.00	A CONTRACTOR	0.00
b. Reserve for Economic Uncertainties	978 9	8,548,417.00	4.4	8,292,696.00	\$564.0	8,529,622.00
c. Unassigned/Unappropriated	9790	22,443,866.41		12,278,739.41	100	61,777,41
(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)			Personal country and			
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	Mark State of the	0.00		0.00
3. Total Available Reserves (Sum lines Ela thru E2c)		30,992,283.41		20,571,435,41		8,591,399.41

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.

Al is based on the State Adopted budget factors for LCFF. B10 primarily reflects 2017-18 solvency reductions, B1D reflects enrollment chamges, retiree savings, coss math ends, A5.5a. 2016-17 reflects transfers in from Fund 56 to support the coss program. Out years exclude carry-over. B2D reflects salary savings and BIA/EAIS increases. STRS/PERS increases reflected in all

			····			
	Object	Projected Year Totals (Form 01I)	% Change (Cois, C-A/A)	2017-18 Projection	% Change (Cois. E-C/C)	2018-19 Projection
Description	Codes	` (A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	17,794,931.00	-18,86%	14,439,433.00	0,06%	14,448,162.00
3. Other State Revenues	8300-8599	17,602,054.00	-1.64%	17,313,978.00	0.15%	17,339,629.00
4. Other Local Revenues	8600-8799	9,353,433.00	-19.94%	7,488,409.00	0.00%	7,488,409.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0,00	0,00%	0.00
b. Other Sources	8930-8979	0,00	0.00%	0,00	0,00%	0.00
c. Contributions	8980-8999	39,569,681.00	1.37%	40,111,542.00	1.23%	40,604,462.00
6. Total (Sum lines Al thru A5c)		84,320,099.00	-5.89%	79,353,362,00	. 0.66%	79,880,662.00
B. EXPENDITURES AND OTHER FINANCING USES			1200	•	14-4-15-6	
1. Certificated Salaries			cales a			
		that of the				
a. Base Salaries				25,300,439.00		24,184,538.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment		and the second		0.00		0,00
d. Other Adjustments				(1,365,901.00)		(250,011.00)
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	25,300,439.00	-4.41%	24,184,538.00	0.00%	24,184,527.00
2. Classified Salaries		all and the			14 To 15 To	
a. Base Salaries				17,883,890.00		17,782,881.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment		4	4	0.00		0.00
d. Other Adjustments						(150,005.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000 2000	15 000 000 00	0.500/	(251,009.00)		
	2000-2999	17,883,890.00	-0.56%	17,782,881.00	0.00%	17,782,876.00
3. Employee Benefits	3000-3999	17,922,011.00	1,07%	18,113,300.00	2.91%	18,640,593,00
4. Books and Supplies	4000-4999	6,553,616.00	-45.82%	3,550,477.00	0,00%	3,550,474.00
5. Services and Other Operating Expenditures	5000-5999	14,814,559.00	-8.04%	13,623,584.00		13,623,579.00
6. Capital Outlay	6000-6999	345,567.00	-76.47%	81,306.00		81,306.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,000.00	0.00%	530,000.00	0.00%	530,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	882,542.00	-15.43%	746,345,00	0.00%	746,344.00
9. Other Financing Uses					}	
a. Transfers Out	7600-7629	858,773.00	0,18%	860,276.00	0.00%	860,275.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)		3. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		0,00		0.00
Il. Total (Sum lines Bl thru B10)		85,091,397.00	-6,60%	79,472,707,00	0.66%	79,999,974.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			4-14-14-14-14-1		100	
(Line A6 minus line B11)		(771,298,00)		(119.345.00	A CONTRACTOR	(119,312.00
		(17,1,2,0,00	560 14 25 25	(113,543.00	DOMESTIC SEA	(117,512,00
D. FUND BALANCE		ŀ				
1. Net Beginning Fund Balance (Form 011, line F1e)		9,344,488.90	SECTION AND ADDRESS.	8,573,190.90		8,453,845.90
2. Ending Fund Balance (Sum lines C and D1)		8,573,190.90		8,453,845.90		8,334,533.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	616,806.00		308,404.00		0.00
b. Restricted	9740	7,956,384.90		8,145,441.90		8,334,533.90
c. Committed				SERVICE SERVICE SERVICE		Alta Laboratoria
I. Stabilization Arrangements	9750					
2. Other Commitments	9760					The second
d. Assigned	9780		La sur Star			
e. Unassigned/Unappropriated	71 0 V			Control of the control of the		
	penn	STATE OF THE STATE OF				
1. Reserve for Economic Uncertainties	9789	W. Paramerana				ezen Sazatenia e
2. Unassigned/Unappropriated	9790	0,00		0.00	<u> Чере</u>	0,00
f. Total Components of Ending Fund Balance		ļ				
(Line D3f must agree with line D2)		8,573,190,90		8,453,845.90		8,334,533.90

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols, C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES		等导带表示	1971 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	HENRY SERVICE	CALLED BY	
1. General Fund			e ar a ser es		A RESIDENCE OF THE PROPERTY OF	
a. Stabilization Arrangements	9750		A 424 E P. F.		4.66	
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790	San Market		# L T 4 F	100	la de la companya di salah da
(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)		CRAME CONTRACT				
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	100	The state of			
c. Unassigned/Unappropriated	9790			100		
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.

B1D and B2D reflect attrition, 17-18 and 18-19 exclude one time deferred revenue and carry-over allocation.

	Object	Projected Year Totals (Form 01I)	% Change (Cols. C-A/A)	2017-18 Projection	% Change (Cols. E-C/C)	2018-19 Projection
Description 0 15	Codes	(A)	(B)	(C)	(D)	(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	214,219,041.00	0.92%	216,195,515.00	3,48%	223,727,744.00
2. Federal Revenues	8100-8299	17,994,931.00	-18.65%	14,639,433.00	0,06%	14,648,162,00
3. Other State Revenues	8300-8599	27,460,283.00	-16.06%	23,051,378.00	-5.29%	21,831,309.00
4. Other Local Revenues	8600-8799	13,632,857.00	-15.20%	11,561,104.00	0.00%	11,561,104.00
5. Other Financing Sources					}	
a. Transfers In	8900-8929	1,481,351.00	-100.00%	0,00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00 1
c. Contributions	8980-8999	0.00	0.00%	0.00	0,00%	0.00
6, Total (Sum lines A1 thru A5c)	···	274,788,463.00	-3.40%	265,447,430.00	2.38%	271,768,319.00
B. EXPENDITURES AND OTHER FINANCING USES						ŀ
Certificated Salaries			Part Comment			l.
a. Base Salaries		er and a second		127,686,603.00		126,455,631.00
b. Step & Column Adjustment		# 15 THE STATE OF		1,650,000.00		1,650,000.00
c. Cost-of-Living Adjustment		法继续 异苯苯		0.00		0.00
d. Other Adjustments			2000 100	(2,880,972.00)		(254,862,00)
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	127,686,603.00	-0.96%	126,455,631.00	1.10%	127,850,769.00
2. Classified Salaries		2007				
a. Base Salaries		SHEET WATER	1997	41,319,459,00		41,968,734.00
b. Step & Column Adjustment		district of the	a State of the State of	330,000.00	All Section 1	330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				319,275.00		514,995.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,319,459.00	1.57%	41,968,734.00	2.01%	42,813,729.00
3. Employee Benefits	3000-3999	67,404,853.00	6,99%	72,117,783.00	7.48%	77,510,507.00
4. Books and Supplies	4000-4999	13,778,697,00	-46,95%	7,310,066.00	4	7,319,221,00
5. Services and Other Operating Expenditures	5000-5999	31,887,124,00	-5.41%	30,163,242.00		30,418,776.00
6. Capital Outlay	6000-6999	477,159.00	-65,86%	162,898.00		162,898.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%	920,570.00		920,570.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(401,000.00)	1	(401,000.00		(401,000,00)
9. Other Financing Uses	1500-1399	(401,000.00)	0,0076	(401,000.00	0.0076	(401,000,00)
a. Transfers Out	7600-7629	1,873,773.00	0.08%	1,875,276.00	0.00%	1,875,275.00
b. Other Uses	7630-7699	0.00	1	' ' '		0.00
10. Other Adjustments	1030 7033			(4,150,000,00	The second control of the second control of	(4,150,000.00)
11. Total (Sum lines B1 thru B10)		284,947,238.00			A STATE OF THE PARTY OF THE PAR	284,320,745.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		204,547,250.00	120 120 200 200 200	270,423,200.00	2,0070	204,020,140.00
(Line A6 minus line B11)		(10,158,775,00		(10,975,770.00		(12,552,426.00)
D. FUND BALANCE		(10,136,773,00	/	1 . (10,573,770.00		(12,332,420,00)
Net Beginning Fund Balance (Form 011, line F1e)		E2 524 101 21		40.095.006.01		32,399,556.31
Net beginning rund Balance (Form 011, line F1e) Ending Fund Balance (Sum lines C and D1)		53,534,101.31 43,375,326.31		43,375,326,31 32,399,556,31		19,847,130.31
Components of Ending Fund Balance (Form 011)		43,373,320.31		32,399,330,3	+	17,047,130.31
a. Nonspendable	9710-9719	1,637,092.00		893,113.00		131,631.00
b. Restricted	9740	7,956,384,90		8,145,441,90		8,334,533.90
c. Committed	7/ 4 0	1,30,304,90	- 600 200	0,143,441.90		0,334,333,90
Stabilization Arrangements	9750	0.00				0.00
2. Other Commitments	9750 9760	0.00	——北京馬門西部の北京大学会はおります。	0.00		0,00
				3		
d. Assigned	9780	2,789,566.00		2,789,566.00	4	2,789,566.00
e. Unassigned/Unappropriated			1.5			
1. Reserve for Economic Uncertainties	9789	8,548,417.00		8,292,696.0		8,529,622.00
2. Unassigned/Unappropriated	9790	22,443,866.41		12,278,739.4		61,777.41
f. Total Components of Ending Fund Balance		40.000.00				100
(Line D3f must agree with line D2)		43,375,326,31	The second second	32,399,556.3	I Printed and the second	19,847,130.31

·		Projected Year	%		. %	
	OC:	Totals	Change (Cols, C-A/A)	2017-18 Projection	Change (Cols. E-C/C)	2018-19 Projection
Description	Object Codes	(Form 011) (A)	(Cols. C-A/A)	(C)	(D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)			The Walter		Section 1	
1. General Fund						
a. Stabilization Arrangements	9750	0,00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,548,417.00		8,292,696.00		8,529,622.00
c. Unassigned/Unappropriated	9790	22,443,866.41	1 化二甲基	12,278,739,41	SPA-SAR	61,777.41
d. Negative Restricted Ending Balances		1			100	
(Negative resources 2000-9999)	979Z			0,00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					新华春节	
a. Stabilization Arrangements	9750	0.00		0,00	A STATE	. 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)		30,992,283.41		20,571,435,41		8,591,399.41
4. Total Available Reserves - by Percent (Line E3 divided by Line F3	c)	10.88%		7.44%	2 20 10 10 10 10 10 10 10 10 10 10 10 10 10	3,02%
F. RECOMMENDED RESERVES			1200	100		
Special Education Pass-through Exclusions		SUPPLY OF SUP	nelari ya k			
For districts that serve as the administrative unit (AU) of a				10.00		
special education local plan area (SELPA):			100		and the second	
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special		Appropriate to the first				
education pass-through funds:		10.00	Marie Paris			人民主义的
1. Enter the name(s) of the SELPA(s):		进入学生的	144.0	and the second second	Section 1	
Foothill SELPA	_	推发的 集场	非基本性		A STATE OF STATE	
	_			A Paragraph		
2. Special education pass-through funds				70	and the stands	
(Column A: Fund 10, resources 3300-3499 and 6500-6540,			List Carried			
objects 7211-7213 and 7221-7223; enter projections for			91.00			ĺ
subsequent years 1 and 2 in Columns C and E)		5,310,882,00		5,310,882.00	4.00	5,310,882,00
2. District ADA						
Used to determine the reserve standard percentage level on line F	3d			T .		
(Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter pr	rojections)	25,023,00		24,969.00		25,055.00
3. Calculating the Reserves	-9					
a. Expenditures and Other Financing Uses (Line B11)		284,947,238.00)	276,423,200.00		284,320,745.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line	e Fla is No)	0.00		0.00)	0,00
c, Total Expenditures and Other Financing Uses	,					
(Line F3a plus line F3b)		284,947,238.0	0 15 1	276,423,200.00)	284,320,745.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3'	%	. 31	%	39
e. Reserve Standard - By Percent (Line F3c times F3d)		8,548,417.1	4	8,292,696.0		8,529,622.35
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.0		0,0		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,548,417.1		8,292,696,0		8,529,622.35
	-1			SEAT		98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3	g)	YES	156 W. W. 156 A.	YES	100 market	YES

Angeles County						Form
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	li .		1	Ì	1	
Includes Opportunity Classes, Home &	1	1				İ
Hospital, Special Day Class, Continuation					l .	
Education, Special Education NPS/LCI				ļ		
and Extended Year, and Community Day	1		1			
School (includes Necessary Small School						
ADA)	25,150.00	25,116.00	25,023.00	25,116.00	0.00	09
2. Total Basic Aid Choice/Court Ordered]		1
Voluntary Pupil Transfer Regular ADA	1	1				
Includes Opportunity Classes, Home &					ļ	
Hospital, Special Day Class, Continuation	li .		ļ			1
Education, Special Education NPS/LCI		1				
and Extended Year, and Community Day			2.00	0.00	0.00	0
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	<u> </u>
3. Total Basic Aid Open Enrollment Regular ADA		1				
Includes Opportunity Classes, Home &	Į.					
Hospital, Special Day Class, Continuation			1	1	1	j
Education, Special Education NPS/LCI	1	1 .	{		1	[
and Extended Year, and Community Day			1			_
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	c
4. Total, District Regular ADA		07.10.00		05.445.55		
(Sum of Lines A1 through A3)	25,150.00	25,116.00	25,023.00	25,116.00	0.00	1 0
5. District Funded County Program ADA	0.00	1 0.00		1 0.00	0.00	
a. County Community Schools	0.00					
b. Special Education-Special Day Class c. Special Education-NPS/LCI	0.00					
d. Special Education Extended Year	0.00					
e. Other County Operated Programs:	0.00	0.00	0.00	. 0.00	0.00	'
Opportunity Schools and Full Day		1	1			
Opportunity Classes, Specialized Secondary						\
Schools, Technical, Agricultural, and Natural			1			
Resource Conservation Schools	19.00	18.00	18.00	18.00	0.00	
f. County School Tuition Fund	19.00	10.00	, 10.00	10.00		'
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00) (
g. Total, District Funded County Program ADA	0.00	0.00	0.00	1 0.00	1 0.00	' · · · · '
(Sum of Lines A5a through A5f)	19.00	18.00	18.00	18.00	0.00) (
6. TOTAL DISTRICT ADA	19.00	10.00	10.00	10.00	0.00	<u>' </u>
(Sum of Line A4 and Line A5g)	25,169.00	25,134.00	25,041.00	25,134.00	0.00	ار
7. Adults in Correctional Facilities	0.00					
8. Charter School ADA	0.00				7 1 0.00	
(Enter Charter School ADA using						1.00
Tab C. Charter School ADA	S. Comment					

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

Glendale Unified				2016-17 INTE Cashflow Workshe	2016-17 INTERIM REPORT Cashflow Worksheet - Budget Year (1)					19 64568 0000000 Form CASH
	Object	r Balander Balandes Reconfer	ylnt	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF	<u> </u>								100 000 co	00 000 000 00
A BEGINNING CASH			74,008,626.20	60,564,877,95	64,935,261.44	73,800,392,13	65,187,737.76	61,722,869.15	82,116,090,00	00.000,200,10
B. RECEIPTS 1 CFF/Revenue Limit Sources					00 700 777 07	10 034 005 00	10 934 925 00	19,111,287.00	11,388,654.78	11,213,813,64
Principal Apportionment	8010-8019 8020-8079		6,074,958.00	1,409,276.03	83,234.00	(29,557,43)	1,243,457.60	21,342,685.00	6,315,407.50	3,155,112.00
Miscellaneous Funds	8080-8099			70 300 504	4 779 085 00	127 464 47	227.616.36	753,014.88	286,489.97	2,136,547.79
Federal Revenue	8100-8299		84,106,95	72.082,126	1,778,000,00	1 373 432 67	3.853.442.00	4,775,905.00	4,280,116.60	732,851.61
Other State Revenue	8300-8599		374 607 18	5.846.248.05	991,958.00	1,013,138.57	962,368.48	789,573.38	1,930,601.40	205,205.00
Other Local Revenue Interfund Transfers In	8600-8799				1,481,351.00					
All Other Financing Sources	8930-8979		7.748.217.42	19,157,341,32	25,369,227.00	13,419,403.28	17,221,809,44	46,772,465,26	24,201,270.25	17,443,530.04
C. DISBURSEMENTS				70 020 020	00 544 90	10 052 870 07	11 094 075.00	11.032.131.00	11,082,657.00	11,785,498.01
Certificated Salaries	1000-1999		348,008.70	1,659,355.0	2 202 040 04	3 423 779 07	3.413.200.50	3,305,784,40	3,249,064.99	3,755,943.09
Classified Salaries	2000-2999		1,620.97	772 396 44	2 579 207.82	6.120.880.69	6,060,599,30	6,073,175.30	6,062,833.90	6,478,564.92
Employee Benefits	3000-3999	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	04.947.67	854 766 31	774,689,02	697,427,11	749,588,95	676,256.67	734,375.34	1,533,396.82
Books and Supplies	4000-4999		10171710	1 531 914 04	1 807 621 16	2.499.808.98	2,530,700,46	1,939,820,40	3,562,985.48	2,765,506,43
Services	5000-5999		1,421,234,09	4 927 78	9.817.34	21,683.07	13,358,24	5,811.93	33,617.04	64,374.43
Capital Outlay	6809-0009		177,000.00	(102,009.77)	102,010.00			210,582.00	(100,255.23)	200,578.00
Other Outgo Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699		0.000	A 740 RE3 44	10 468 909.53	23 717 449.89	23.861.522.451	23,243,561,70	24,625,278.52	26,583,861,70
TOTAL DISBURSEMENTS			2,905,144.32	14,000,41	00.000.004.0	201011111111111111111111111111111111111				
D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		2 503 028 23	1 866.943.78	2.887.134.47	1,388,540.44	239,280.37	00:0	(27,055.56)	59,946.29
Accounts Receivable	9200-9239		2000000							
Stores	9320						1			
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490	00.0	3,593,928.23	1,866,943,78	2,887,134.47	1,388,540.44	239,280,37	0.00	(27,055.56)	59,946.29
Liabilities and Deferred Inflows								409 049 00	00 808 08	(94.822.82)
Accounts Payable	9500-9599	•	21,193,929.00	432,393.06	100,635,32	(81,458.60)	(z, r r 2, 525, 20)	0,190,946,00		
Due To Other Funds	9610									
Current Loans Unearned Revenues	9650									
Deferred Inflows of Resources	0696				00 100	09 420 600	(00 T72 E9E 90)	3 403 043 00	00 899 08	(94.822.82)
SUBTOTAL		0.00	21,193,929.00	432,393.06	100,635.32	(81,458.60)	(02,626,211,2)	3,130,340,00	2000	(
Nonoperating	9940		(686,820,58)	(9,501,855.14)	178,314.07	215,393.20	163,038.83	58,268.87	6,962,28	(20,336.10)
Suspense Clearing TOTAL RAI ANCE SHEET ITEMS	2	00:00	(18,286,821.35)	(8,067,304,42)	2,964,813,22	1,685,392,24	3,174,844.40	(3,135,674,13)	(109,992,28)	134,433.01
ပ	φ.		(13,443,748.25)	4,370,383.49	8,865,130.69	(8,612,654.37)	(3,464,868,61)	20,393,229,43 82 146 008 58	81 582 098 031	72.576.199.38
F. ENDING CASH (A + E)			60,564,877.95	64,935,261.44	73,800,392.13	0/./s/,/81,co	01,600,521,10	02,030,011,20	concept and a	
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										

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

ACTIVILE THROUGH THE CONTIT O COINE MATCH AND ANT ANT ANT ANT ALL STREAM TO ALL STREAM	The Month Name Control	ingeles county					-			_	
CONTROL CONT	Colored March April Mary June Activities Administration Colored Colo										1
Companies Comp	Section of the control of the cont			March	April	May	June	Accruals	Adjustments	TOTAL	BUDGEI
8000-5879	## 172 574	ACTUALS THROUGH THE MONTH OF (Enter Month Name):	ii			000000000000000000000000000000000000000	00.007.300.00			100	
12.00 10.0	Section Sect	Š	10 May 10 Ma	72,576,199.38	71,221,612.97	70,074,300,20	00,040,136,00				
Control	8000-6599 1.0.269.042.07. 2.209.050.01 1.1216.12.02 1.2.00.01 1.1216.12.02 1.2.00.01 1.1216.12.02 1.1.00.01 1.1216.12.02 1.1.00.01 1.1.0	B. RECEIPTS		*******				- 9		459 950 970 00	158 259 279 ND
Control Cont	120 120	CCFF/Revenue Linux Sources	8010-8019	20,493,421.64	1	11,213,813.64	17,353,553,82	3,139,857.84		55 050 762 NO	55,959,762,00
17.000-17.000 17.000-17.00	17.000-7009 2.440,500-71 2.500,646.37 2.222,520.11 1,917.204.00 1,520.774 1,024.220.0 1,120.774 1,024.220.0 1,120.774 1,024.220.0 1,120.774 1,024.220.0 1,120.774 1,024.220.0 1,120.774 1,024.220.0 1,120.774 1,024.220.0 1,120.20.274 1,024.220.0 1,120.20.274 1,024.220.0 1,120.20.274 1,024.220.0 1,120.20.274 1,024.220.0 1,120.20.274 1,024.220.0 1,120.20.274 1,024.220.0 1,120.20.274 1,120.20.	Properly Taxes	8020-8079	122,055,00		2,973,726.00	8,815,172.01			0.00	00'0
Strong-base 3,1072,551,450 1,1034,727.00 316,553.00 1,11756,450.00 1,11756,450.00 1,1756,450.00	8100-4289 3,140,281-432 0,123,437-10 1,128,432-0 1,147,131-11 1,14	Miscellaneous Funds	8080-8089			0 000 000 11	1 047 084 80	2 259 172 86		17,994,931.00	17,994,931.00
13,000,000 10,000,000 1,	1000-1979 1000	Federal Revenire	8100-8299	3,140,599.17		2,228,930.11	1,947,304,00	4 497 077 44		27 460,283,00	27,460,283.00
8190-8779 81910-8879 81910-8879 81910-8879 81910-8879 81910-8879 81910-8879 81910-8879 81910-8879 81910-8879 81910-8879 81910-8899 81910-8879 81910-88999 81910-8899 81910-8899 81910-8899 81910-8899 81910-8899 81910-8899 81910-8899 81910-8899 81910-8999	860-0-879 860-0-	Other State Revenue	8300-8599	1,072,551.48	į	532,251.87	181,030,00	206 557 00		13 632.857.00	13,632,857.00
Standard	8890-6879 24.822.892.29 26.133.097.01 11.735.482.01 11.735	Other Local Revenue	8600-8799	104,335.00		306,836.00	314,020,34	200,100,000		1 481 351 00	1,481,351,00
1000-1999	1000-1899	Interfind Transfers In	8910-8929							00:0	0.00
1,178,484.00	1,178,486,10 1,17	All Other Financing Sources	8930-8979			00 130 430 17	90 949 087 93	6 914 674 84	00'0	274.788,463.00	274,788,463,00
11,786,486.01 11,786,486.0	1000-1989	TOTAL RECEIPTS		24,932,962,29		70,700,002,71	23,108,012,62	10,110,10,0			,
1000-2899 1,252-296-20 2,756-943.09 3,756-943.09 3,756-943.09 4,131.09.09 4,131.09.09.09 4,1	1000 2899 1,124 588 419 419 1,124 588 419 419 419 419 419 419 419 419 419 419	C. DISBURSEMENTS	000	14 705 400 04	41 785 498 01	11,785,498,01	11,785,498.00	11,785,498.00		127,686,603.00	127,686,603.00
2000-2809 2-12	Color-Seed Col	Certificated Salaries	1000-1999	11,765,480,01		3.755.943.09	3,755,943.09	3,755,943.11		41,319,459.00	41,319,459,00
13.773 13.673 13.673 13.673 13.673 13.673 13.673 13.773 1	1000-3696 10000-3696 10000-3696 10000-3696 10000-3696	Classified Salaries	2000-2999	3,700,843.08		6.478.564.92	6,478,564,92	6,478,564.89		67,404,853.00	67,404,853.00
Auto-1969 1,000,000 1,00	1,000-7899 2,000-2049 2,1765,506.43 2,1765,506.44 2,1765,506.44 2,1765,506.44 2,1765,506.44 2,1765,506.44 2,1765,506.44 2,1765,506.44 2,1765,506.44 2,1765,506.44 2,1765,506.42 2,	Employee Benefits	3000-3888	0,470,004,00		1,533,396,82	1,533,396.82	1,533,396.83		13,778,697.00	13,778,697.00
Control Cont	Control Cont	Books and Supplies	4000-4883	20.000,000,1		2 765 506 43	2,765,506.43	2,765,506.44		31,887,124.00	31,887,124.00
Characteristics Characteri	7000-7829	Services	5000-5889	2,702,500.45		64.374.43	64,374.43	64,374,42		477,159.00	477,159.00
7000-7629	7000-7489	Capital Outlay	6669-0009	72E 70E	(103 000 00)	99.848.00	130,552.00			519,570.00	519,570.00
Tright T	1,000,1024 1,0	Other Outgo	7000-7499	(83,133,00)	(animalan)		1.873,773.00			1,873,773.00	1,873,773.00
1200-7799	1030-1039	Interfund Transfers Out	/e00-/e29							0.00	00.0
9111-9199 9200-9299 9310 9310 9310 9310 9310 9310 9310 93	9111-3199 9200-9299 9320 9310 9320 9320 9320 9320 9320 9320 9320 932	All Other Financing Uses	1030-1088	26 287 548 70		26,483,131.70	28,387,608.69	26,383,283.69	0.00	284,947,238.00	284,947,238.00
9111-9199 9200-9299 9200-9299 9200-9299 9201-9299 9200-92999 9200-9299 9200-	9111-9199 9200-9299 9200-9	DI BAI ANCE SHEET ITEMS									
9111-9199 9200-9299	9111-8199 9200-8299 9200-8299 9200-8299 9200-8299 9200-8299 9200-8299 9200 9200 9200 9200 9200 9200 9200	Assets and Deferred Outflows								000	
9200 9299 9320 9340 9320 9330	9200-9299 9320 9320 9320 9320 9320 9320 9320	Cash Not In Treasury	9111-9199						/// 370 030 10\	5 638 678.92	
9320 9320 9320 9320 9320 9320 9320 9320	9310 9320 9320 9320 9320 9320 9320 9320 932	Accounts Receivable	9200-9299						(4,370,033,10)	00'0	100 100 100 100 100 100 100 100 100 100
9330 9330 9330 9330 9330 9330 9330 9330	9320 9320 9320 9320 9320 9320 9320 9320	Due From Other Funds	9310							0.00	
9330 9330 9340 9490 0,00	9330 9430 9430 9430 95340 9430 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Stores	9320							0.00	
9430 96340 0.00 0.00 (4,370,039,10) 5,638,678,222 9490 0.00 0.00 0.00 (4,370,039,10) 5,638,678,20 9610 9610 0.00 0.00 0.00 0.00 9640 9660 0.00 0.00 0.00 9660 9660 0.00 0.00 0.00 9670 0.00 0.00 0.00 0.00 9680 0.00 0.00 0.00 0.00 9680 0.00 0.00 0.00 0.00 9680 0.00 0.00 0.00 0.00 9680 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 0.00 10.234.686.41 0.147.246.69 0.227.574.09 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	10	Prepaid Expenditures	9330							00.0	
9490 9500-9599 9640 9650 9660 9690 9690 9690 9690 9690 969	9490	Other Current Assets	9340							0.00	
9610 9610 9640 9640 9640 9640 9650 9650 9660 9670 9680 9680 0.00 0.00 9680 9680 9680 0.00 0.00 9680 9680 9680 9680 9680 9680 9680 96	Second	Deferred Outflows of Resources	9490		000	800	000	00.0	(4.370.039.10)	5,638,678.92	
100 100	9610-96599 4,898,473,01 9610 9640 9640 9650 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 10.00 0.00 <	SUBTOTAL		00.00	00.00	00:0	20.0		-		
100 100	9610 9640 9660 9660 9660 9660 9660 9660 966	Liabilities and Deferred Inflows	9500-9599						(17,163,519.75)	4,898,473,01	
9640 9650 9680 9680 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	9640 9650 9660 9660 9660 9660 9660 9670 9680 9680 9680 9680 9080 9080 9080 908	Accounts rayand	9610							0.00	
9650 9680 9680 9680 9680 9680 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	9650 9650 0.00 0.00 0.00 (17,163,519.75) 4,898,473.01 9690 0.00 0.00 0.00 0.00 (17,163,519.75) 4,898,473.01 9610 0.00 0.00 0.00 0.00 0.00 12,783,480.65 (8,587,034,57) - C + D) (1,384,586,41) (1,147,246,69) (9,277,574,08) 831,358,54 (19,488,608,85) (12,783,480,65) (19,056,032,64) - C + D) 71,221,612.97 70,074,366,28 60,677,574 61,678,150,74 850,003,022,54	Current Loans	9640							00.0	
9690 0.00 0.00 0.00 0.00 (17,163,519,75) 4,898,473.01 9910 0.00 0.00 0.00 0.00 12,783,480,65 (8,846,828,65) (19,468,608,80) 12,783,480,65 (19,147,240,608) (10,147,240,608) (10,148,608,80) (10,148,	8940 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Uneamed Revenues	9650							000	
8 9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	8910 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Deferred Inflows of Resources	0696							0,00	
9910 0.00 0.00 0.00 0.00 12.783.480.65 (8.846.629.66) (1.147.246.69) (1.147.246.69) (9.227.57.44.08) 831.358.54 (19.486.608.85) 12.783.480.65 (19.005.003.69) (10.158 - C + D) (1.254.586.41) (1.147.246.69) (9.227.574.08) 81.678.150.74 (19.486.608.85) 12.783.480.65 (19.005.003.69) (10.158 - C + D) (1.224.581.297) 70.074.366.281 60.846.792.20 61.678.150.74 (19.486.608.85) 12.783.480.65 (19.005.002.54)	S (4-D) (1.324,588.41) (1.147,246.69) (9.27,574.09) (9.157,574.80,69) (1.150.486.08.85) (1.2733,480.65) (1.9.05.003,002.54) (1.147,246.69) (1	SUBTOTAL		0.00		0.00	0.00	00.00	(17,163,519.75)	4,896,473,01	
S - C+D)	S (4-D) (1.324,588.41) (1.147,246.69) (9.27,574.09) 831,358.54 (19.468,608.85) 12,793,480.65 (19.05,603.68) (10.169 (10.169 (19.169 (1	Nonoperating								(9,587,034.57)	
- C + D) (1,354,586,41) (1,147,246,69) (9,227,574,09) 831,358,54 (19,468,608,85) 12,733,480,65 (19,005,603,89) (10,169 71,221,612,97 70,074,366,28 60,846,792,20 61,678,150,74 (19,468,608,85) 12,733,480,65 (19,005,603,89) (10,169	- C + D) (1,254,586,41) (1,147,246,69) (9,227,574,09) 831,356,54 (19,468,608,85) 12,783,480,55 (19,005,003,69) (10,168 (19,168,109,19) (1,168,150,14) (1,147,246,69) (10,168 (19,168,150,14) (1,147,246,69) (10,168 (19,168,150,14) (1,168 (19,168 (19,168,1	Suspense Clearing	9910	900		00:00	00.0	00'0	12,793,480,65	(8,846,828,66)	
71,221,612,97 70,074,366,281 60,846,792,20 61,678,150,74 (20, 20, 20, 20, 20, 20, 20, 20, 20, 20,	71,221,612,97 70,074,366,281 60,846,792,20 61,678,150,74 www.	TOTAL BALANCE SHEET II EMS		74 9E4 EBE 441		(9.227.574.08)	831,358.54	(19,468,608.85)	12,793,480.65	(19,005,603,66)	(10,158,775,00)
		E. NET INCREASE/DECREASE (B - C	10	74 224 842 97		50,846,792.20	61,678,150.74			日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	
		F. ENDING CASH (A + E)		11,221,012,31							
	ACCRUALS AND ADJUST WITH IS	G. ENDING CASH, PLUS CASH								55,003,022,54	

<u>!</u>.

Printed: 3/1/2017 9:45 AM ***

Glendale Unified				2016-17 INTE Cashifow Workshe	2016-17 INTERIM REPORT Cashflow Worksheet - Budget Year (2)					19 64568 0000000 Form CASH
Co Angeles County	Object		July	August	September	October	November	December	Jan <u>uar</u> y	February
ACTUALS THROUGH THE MONTH OF	د بدا								100000000000000000000000000000000000000	00 000 000 00
A BEGINNING CASH	7		61,678,150.74	55,070,356.08	62,385,870,66	61,166,401.94	51,091,300.00	41,157,588.16	99;1/2,305.24	56,520,005,38
B. RECEIPTS LCFF/Revenue Limit Sources				Ca C88 100 a	10.045.340.68	10.839.028.68	10.839.028.68	19,015,390.68	10,839,028.68	10,839,028.68
Principal Apportionment	8010-8019		566,144.40	1,409,276.03	83,234.00	(29,557.43)	530,938.00	20,523,487.00	7,427,025.00	3,155,112.00
Miscellaneous Funds	8080-8099		1000	20 200 202	1 973 065 00	127 464 47	128.956.00	563,426.32	1,502,025.69	1,136,547.79
Federal Revenue	8100-8299		84,106,95	79 563 97	1,928,332,00	2,373,432.67	2,339,842.00	2,115,790.98	1,382,414.23	1,432,851.61
Other State Revenue	8300-8599		374,607.18	3,846,248.05	991,958.00	1,013,138,57	647,732.38	405,896.00	549,541.82	605,202.00
Onless Local November Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8978		7,694,942,13	14,104,065.92	23,291,979.68	14,323,506.96	14,486,497.06	42,623,990,98	21,700,035,42	17,168,742.08
C. DISBURSEMENTS			0100001	2 057 201 69	11 268 945 75	11.268.945.75	11,268,945.75	11,268,945.75	11,268,945.75	11,268,945.75
Certificated Salaries	1000-1999		30 830 30	2 034 413.62	3.626.799.18	3,626,799.18	3,626,799.18	3,626,799.18	3,626,799.18	3,626,799.18
Classified Salaries	2000-2999		923.331.48	825,084,05	6,397,215,21	6,397,215.21	6,397,215.21	6,397,215.21	6,397,215.21	6,397,215,21
Employee Benefits	3000-3999		49 164 73	460,729,40	618,197.44	618,197.44	618,197,44	618,197.44	618,197.44	618,197.44
Books and Supplies	4000-4999		1 348 145 09	1,513,132,35	2,487,451.32	2,487,451.32	2,487,451.32	2,487,451.32	2,487,451.32	2,487,451.32
Services	2000-2888		101011		10,829.50		21,600.00		54,000.00	
Capital Outlay	2000-0339		177,000.00	(102,009.77)	102,010.00			210,582.00	(100,255.23)	180,578,00
Interfund Transfers Out	7600-7629						-			
All Other Financing Uses	7630-7699			0 700 554 94	24 E44 448 40	24 308 60B 90	24 420 208 90	24.609.190.90	24,352,353.67	24,579,186.90
TOTAL DISBURSEMENTS			2,977,195.79	-c' cc'co''o	01.01.10.10	200000000000000000000000000000000000000				
D. BALANCE SHEET ITEMS Assets and Deferred Outflows						-				
Cash Not In Treasury	9111-9199		4 539 708 00				,			
Accounts Receivable	9200-9298		1,000							
Stories	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340					-				
Deferred Outflows of Resources	9490		00 002 003	60 0	000	000	00.0	0.00	00.0	00:00
SUBTOTAL Lishilities and Deferred Inflows	<u> </u>	00.0								
Accounts Payable	9500-9599		15,865,248.00						+-	
Due To Other Funds	9610									
Current Loans	9640									
Uneamed Revenues	9650									
Deferred Inflows of Resources	0898	0.00	15,865,248.00	0.00	00.0	00.00	0,00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	000	(11 325.540.00)	0.00	00:0	0.00	0.00	00:00	0.00	00.0
TOTAL BALANCE SHEET TEMS			1	7,315,514,58	(1,219,468.72)	(10,075,101,94)	(9,933,711.84)	18,014,800,08	(2,652,318,25)	(7,410,444.82)
F ENDING CASH (A + E)			55,070,356.08	62,385,870.66	61,166,401.94	51,091,300.00	41,157,588.16	59,172,388,24	86-690,026,96	49,109,020,17
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										
									,	

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

T ::

Glendale Unified Los Angeles County

TOTAL BUDGET			153,139,100.00	63,056,415.00 63,056,415.00				11,561,104.00 11,561,104.00	0.00		265,447,430,00 265,447,430,00	126,455,631.00 126,455,631.00		7		e S		519,570.00		ľ	276,423,200,00 Z76,423,200,00		0.00	169,668.90	0.00	0000	2 000	2 2 000	169 868 90		(1,298,271.75)	00'0	0.00	0.00	0.00	(1,298,271.75)	0.00		(9,507,829,35) (10,975,770,00)		CO 470 204 30
Adjustments TC			153,	63.							00.0			2					ľ	(4,150,000,00)	(4,150,000.00)			(4,370,039.10)					(4 270 030 40)		(17,163,519.75)					(17,163,519.75)		12,793,480.65	16,943,480.65		
Accruals						2,157,668.06					4,980,302.20	11 268 945 74	l.			2,457,451,36	37,643.50				24,406,252.63		3							0,0						0.00			(19,425,950,43)		
June	47 230 780 49	21,000,1000,17	10 015 300 58	40 334 095 00	00.000,100,01	1.747.984.80	1.526,195,16	987,291.00			33,608,786.64	11 268 045 74		6.397.215.21	618,197.44	2,457,451.32			1,875,276.00		26,295,784.89									O.O.						0.00		00.00		54,652,791.17	
May	50 405 504 02	20,100,001,00	8 000 000 00	10,009,020,00	4,973,720,00	+ 840 650.11	1 756 198 50	341 794.00			19,751,397.29	44 000 DAE 74	9 696 700 18	8 307 945 24	618.197.44	2.487.451.32		198,500.00			24,597,108.89									0.00						0.00		00:00	(4,845,711.60)	47,339,789.42	
April		48,222,857,601		10,839,028.66	13,963,050.00	4 400 649 97	1,409,045.51	1,050,127,000	20.000,104		28,258,252.31		11,268,945.74	3,620,799.10	618 197 44	9 487 451 32	101.17	(103,000.00)			24,295,608.89									00.0	-					0.00		0.00	3.962,643,42	52,185,501.02	
March		49,109,625,17		19,015,390.68	122,055.00	100	2,140,599.17	1,672,551.48	504,335,00		23,454,931.33		11,268,945.75	3,626,799.18	17701,210.21	2 407 451 32	38 825 00	(95.735.00)			24.341.698.90									0.00	•			1		00'0		60 0	(886 767.57)	48.222.857.60	
Object	L	· · · · · · · · · · · · · · · · · · ·		8010-8019	8020-8079	8080-8039	8100-8299	8300-8599	8600-8799	8910-6929	8230-6878		1000-1999	2000-2999	3000-3989	4000-4999	See nong	7000-7499	7600-7629	7630-7699	2		0444 0400	9200-9299	9310	9320	9330	9340	9490			6898-0056	01.06	9640	ncgs.	0696		9940			
	ACTUALS THROUGH THE MONTH OF (Enter Month Name):	A. BEGINNING CASH	B. RECEIPTS LCFF/Revenue Limit Sources	Principal Apportionment	Property Taxes	Miscellaneous Funds	Federal Revenue	Other State Revenue	Other Local Revenue	Interfund Transfers In	All Other Financing Sources	C. DISBURSEMENTS	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services	Capital Outlay	Office Outgo	Interfund Transfers Out	All Office Filiations Oscar	D. BALANCE SHEET ITEMS	Assets and Deferred Outlingws	Cash Not In Treasury	Accounts receivable Due From Other Finds	Stores	Prepaid Expenditures	Other Current Assets	Deferred Outflows of Resources	SUBTOTAL	iabilities and Deferred Inflows	Accounts Payable	Due To Other Funds	Current Loans	Uneamed Revenues	Deferred Inflows of Resources SUBTOTAL	Nonoperating	Suspense Clearing	TOTAL BALANCE SHEET ITEMS	E. NEL INCREASE DECKEDO E DE COMO	F. ENDING CASH (N. + E.)

):0% |---

72 名 名 名 名 名

0%

88.6

18%

1.89% !

ĭ.,

Printed: 3/1/2017 9:13 AM

Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES		}						
1) LCFF Sources		8010-8099	213,828,409.00	214,193,813.00	114,561,641.12	214,219,041.00	25,228.00	0.0%
2) Federal Revenue		8100-8299	200,000.00	200,000.00	134,709.28	200,000.00	0.00	0.09
3) Other State Revenue		8300-8599	9,850,728.00	9,858,229.00	6,815,386.34	9,858,229.00	0.00	0.09
4) Other Local Revenue		8600-8799	3,672,695.00	4,279,424,00	2,963,035.45	4,279,424.00	0.00	0.09
5) TOTAL, REVENUES			227,551,832.00	228,531,466.00	124,474,772.19	228,556,694.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	102,385,717.00	102,386,164.00	45,636,728.96	102,386,164.00	0.00	0.09
2) Classified Salarles		2000-2999	21,267,382.00	23,435,569.00	10,919,936.94	23,435,569.00	0,00	0.0
3) Employee Benefits		3000-3999	48,468,797.00	49,482,842.00	21,301,976.28	49,482,842.00	0.00	0.0
4) Books and Supplies		4000-4999	4,438,535.00	7,225,081,00	2,430,221.83	7,225,081.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	16,747,573.00	16,936,839.00	9,065,477.63	17,072,565.00	(135,726.00)	-0.8
6) Capital Outlay		6000-6999	81,592.00	131,592.00	14,532.47	131,592.00	0.00	0:0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	390,570.00	390,570.00	177,000.00	390,570.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(909,816.00	(1,147,816.00)	0.00	(1,283,542.00)	135,726.00	-11.8
9) TOTAL, EXPENDITURES			192,870,350.00	198,840,841.00	89,545,874.11	198,840,841.00		10.00
C. ÉXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,681,482.00	29,690,625.00	34,928,898.08	29,715,853.00		
D. OTHER FINANCING SOURCES/USES			ļ				•	· ·
Interfund Transfers a) Transfers In		8900-8929	1,481,351.00	1,481,351.00	1,481,351.00	1,481,351.00	0.00	0.0
b) Transfers Out		7600-7629	1,015,000.00	1,015,000.00	0.00	1,015,000.00	0.00	0.0
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	- 6:0
b) Uses		7630-7699	0.00	0,00	0.00	0.00	0.00	8.8
3) Contributions		8980-8999	(42,275,669.00	(39,569,681.00	(8,369,549.14	(39,569,681.00)	0.00	ò.
4) TOTAL, OTHER FINANCING SOURCES/US	Res		(41,809,318,00	(39.103.330.00	(6,888,198,14	(39,103,330.00)		

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

19 64568 0000000 Form 011

	 	mportantaroe; and Ot				γ	1000
Description Resou	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(7,127,836.00)	(9,412,705.00)	28,D40,699.94	(9,387,477 <u>.00)</u>		
F. FUND BALANCE, RESERVES					'		
Beginning Fund Balance a) As of July 1 - Unaudited	9791	44,189,612.41	44,189,612.41		44,189,512.41	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)		44,189,612,41	44,189,612,41		44,189,612.41		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		44,189,612.41	44,189,612.41		44,189,612.41		
2) Ending Balance, June 30 (E + F1e)		37,061,776.41	34,776,907.41		34,802,135 <u>.4</u> 1		
Components of Ending Fund Balance a) Nonspendable			-				
Revolving Cash	9711	70,000.00			70,000,00		
Stores	9712	70,806,00	1		61,631.00		
Prepaid Expenditures	9713	888,655.00	888,655.00		888,655.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted	9740	0.00	0100		0.00		
c) Committed Stabilization Arrangements	9750	0,00	0.00	-	0.00		•
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	5,733,564.00	2,789,566.00		2,789,566.00		
e) Unassigned/Unappropriated				Fort of the State of			W P
Reserve for Economic Uncertainties	9789	8,264,920.00	8,548,417.00		8,548,417.00	<u>)</u>	71.0
Unassigned/Unappropriated Amount	 9790	22,033,831.41	22,418,638.41		22,443,866.4	1 24 25 32	eli vic

Printed: 3/1/2017 9:13 AM

Description Res	source 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 (色目) % (F)
A. REVENUES						.	l.	
1) LCFF Sources	8	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8	8100-8299	14,524,549.00	17,794,931.00	3,644,343.18	17,794,931.00	0.00	0:0%
3) Other State Revenue	8	8300-8599	17,323,350.00	17,602,054.00	15,343,807.07	17,602,054.00	0.00	0:0%
4) Other Local Revenue	. 8	8600-8799	7,488,409.00	9,353,433.00	8,945,459.71	9,353,433.00	0.00	0.0%
5) TOTAL, REVENUES			39,336,308.00	44,750,418.00	27,933,609.96	44,750,418.00	100	
B. EXPENDITURES					;			*
1) Certificated Salaries		1000-1999	23,689,513.00	25,300,439,00	11,336,885.20	25,300,439,00	0.00	0.0%
2) Classified Salaries	;	2000-2999	19,451,926.00	17,883,890.00	7,863,863.54	17,883,890,00	0.00	0.0%
3) Employee Benefits	;	3000-3999	18,512,062.00	17,922,011.00	7,231,487.21	17,922,011.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,473,178.00	6,553,616.00	2,148,094.24	6,553,616.00	0,00	0.0%
5) Services and Other Operating Expenditures	;	5000-5999	14,505,959.00	14,814,559.00	6,228,607.78	14,814,559.00	0,00	0.0%
6) Capital Outlay		6000-6999	81,750.00	345,567.00	76,379.96	345,567.00	0,00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	530,000,00	530,000.00	0.00	530,000.00	0.00	, 0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	508,816.00	882,542.00	0.00	882,542.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,753,204.00	84,232,624.00	34,885,317.93	84,232,624.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,416,896.00) (39,482,206.00)	(6,951,707.97)	(39,482,206.00)		
D. OTHER FINANCING SOURCES/USES								1.836
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0,00	0.00	0,00	0.0%
b) Transfers Out		7600-7629	858,773.00	858,773.00	0.00	858,773.00	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	0.09
3) Contributions		8980-8999	42,275,669.00	39,569,681.00	8,369,549.14	39,569,681.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USE	:S		41,416,896.00	38,710,908.00	8,369,549.14	38,710,908.00		P. Carlo

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

<u> </u>	 The state of the s								
Description Resource	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)		0,00	(771,298.00)	1,417,841.17	(771,298.00)	47			
F. FUND BALANCE, RESERVES			<u> </u>				political designation of the second		
Beginning Fund Balance As of July 1 - Unaudited	9791	9,344,488.90	9,344,488.90	a specification	9,344,488.90	0.00	0.0%		
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%		
c) As of July 1 - Audited (F1a + F1b)		9,344,488.90	9,344,488.90		9,344,488,90		448.0		
d) Other Restatements	9795	0.00	0.00		. 0.00	0.00	0.0%		
e) Adjusted Beginning Balance (F1c + F1d)		9,344,488.90	9,344,488.90		9,344,488.90	T. Barrier			
2) Eñdirig Balance, Júne 30 (E + F1e)	* .	9,344,488.90	8,573,190.90		8,573,190.90				
Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	The property of the second of	0000		10000 A 10000				
Stores	9712	00,0	0.00		0.00				
Prepaid Expenditures	9713	616,806.00	616,806.00		616,806.00				
All Others	9719	0.00	0.00		0.00				
b) Restricted	9740	8,727,682.90	7,956,384.90		7,956,384.90		400		
c) Committed Stabilization Arrangements	9750	0.000 A	0.00		0.00				
Other Commitments d) Assigned	9760	0.00	0.00		00,0				
Other Assignments	9780	0.00	0.00		0.00				
e) Unassigned/Unappropriated		e de la company							
Reserve for Economic Uncertainties	9789	0.00	10,00		3 4 4 4 0 00				
Unassigned/Unappropriated Amount	 9790	0.00	0.00		0.00	100	1000		

Page 2

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

Printed: 3/1/2017 9:13 AM

Description Resource Co	Object odes 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. RÉVENUES							: :
1) LCFF Sources	8010-8099	213,828,409.00	214,193,813.00	114,561,641.12	214,219,041.00	25,228,00	0.0%
2) Federal Revenue	8100-8299	14,724,549,00	17,994,931.00	3,779,052.46	17,994,931.00	0,00	0.0%
3) Other State Revenue	8300-8599	27,174,078.00	27,460,283.00	22,159,193.41	27,460,283.00	0.00	0.0%
4) Other Local Revenue	8600-8799	11,161,104.00	13,632,857.00	11,908,495.16	13,632,857.00	0.00	0.0%
5) TOTAL, REVENUES		266,888,140.00	273,281,884.00	152,408,382.15	273,307,112.00		
B. EXPENDITURES				!			A S
1) Certificated Salaries	1000-1999	126,075,230.00	127,686,603.00	56,973,614.16	127,686,603.00	0.00	0.0%
2) Classified Salaries	2000-2999	40,719,308.00	41,319,459.00	18,783,800,48	41,319,459.00	0.00	0.09
3) Employee Benefits	3000-3999	66,980,859.00	67,404,853.00	28,533,463.49	67,404,853.00	0.00	0.09
4) Books and Supplies	4000-4999	7,911,713.00	13,778,697.00	4,578,316.07	13,778,697.00	0.00	0.0 9
5) Services and Other Operating Expenditures	5000-5999	31,253,532.00	31,751,398,00	15,294,085.41	31,887,124.00	(135,726.00)	-0.49
6) Capital Outlay	6000-6999	163,342.00	477,159.00	90,912.43	477,159.00	0.00	0:09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	920,570.00	920,570.00	177,000.00	920,570.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(401,000.00	(265,274.00	0.00	(401,000.00)	135,726.00	-51.29
9) TOTAL, EXPENDITURES	·	273,623,554.00	283,073,465.00	124,431,192.04	283,073,465,00	615	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(6,735,414.00	(9,791,581.00) 27,977,190.11	(9,766,353.00)		production of the second
D. OTHER FINANCING SOURCES/USES							0.0
interfund Tränsfers a) Transfers In	8900-8929	1,481,351.00	1,481,351.00	1,481,351.00	1,481,351.00	0,00	0:0
b) Transfers Out	7600-7629	1,873,773.00	1,873,773.00	0.00	1,873,773.00	0,00	0.0
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0,00	0.00	
b) Uses	7630-7699	0,00	0.00	0.00	0.00	0.00	0,0
3) Contributions	8980-8999	0.00	0.000	0.00		0.00	200
4) TOTAL, OTHER FINANCING SOURCES/USES		(392,422.0)	(392,422.00) 1,481,351.00	(392,422.00		

Printed: 3/1/2017 9:13 AM

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) . (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	-		(7,127,836.00)	(10,184,003,00)	29,458,541.11	(10,158,775.00)		
F. FUND BALANCE, RESERVES			(1,121,030.00)	(10,104,003.00)	20,100,071	(10,100)174,307	SC COLOR DESCRIPTION OF THE PROPERTY OF THE PR	
·								l .
Beginning Fund Balance As of July 1 - Unaudited		9791	53,534,101.31	53,534,101.31		53,534,101,31	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)			53,534,101,31	53,534,101.31		53,534,101.31		
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0.
e) Adjusted Beginning Balance (F1c + F1d)			53,534,101,31	53,534,101.31		53,534,101.31		
2) Ending Balance, June 30 (E + F1e)			46,406,265.31	43,350,098.31		43,375,326.31	in the state of	
Components of Ending Fund Balance a) Nonsperidable								
Revolving Cash		9711	70,000,00	70,000,00		70,000.00		All and
Stores		9712	70,806.00	61,631.00		61,631.00	10 mg/k 1 mg/s	
Prepald Expenditures		9713	1,505,461.00	1,505,461.00	# 10 To 10 T	1,505,461.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,727,682.90	7,956,384.90		7,956,384.90	1	
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	5,733,564.00	2,789,566.00		2,789,566.00		
e) Unassigned/Unappropriated								4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Reserve for Economic Uncertainties		9789	8,264,920.00	8,548,417.00		8,548,417.00		
Unassigned/Unappropriated Amount		9790	22,033,831.41	22,418,638.41		22,443,866.41		

2016-17 Second Interim Special Education Pass-Through Fund Revenues, Expenditures, and Changes in Fund Balance

Description	esource Ćodes <u>Object</u> Cad	Original Budget es (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, REVENUËS							
1) LCFF Sources	8010-809	0.00	0.00	0.00	0,00	0.00	l 0.09
2) Federal Revenue	8100-829	5,299,882.00	5,299,882.00	1,504,687.00	5,299,882,00	0.00	0.0
3) Other State Revenue	8300-859	9 11,000,00	11,000,00	0.00	11,000.00	. 0.00	0.0
4) Other Local Revenue:	8600-879	e	0.00	0.00	0,00	0.00	0.0
5) TOTAL, REVENUES	<u> </u>	5,310,882,00	5,310,882.00	1,504,687.00	5,310,882,00		
3, EXPENDITURES		4.20岁期,97月	i de la compania de La compania de la co			1965	parties to
1) Certificated Salaries	1000-199	9 1 1 10 10 10 10 10 10 10 10 10 10 10 10	46 to 2011 1000	0.00	7,000,00	0.00	000
2) Classified Salaries	2000-299	9 - 4 - 4 - 4 - 6 - 6 - 6 - 6 - 6 - 6 - 6	: 14 5 L Second	2.000	4 (14 (14 (14 (14 (14 (14 (14 (14 (14 (1	2 2 20 00	tostis 010
3) Employée Benefits	3000-389	9 1447 1414 1000	0.00	0.00	20141-1-1-1-000	0.00	100
4) Books and Supplies	4000-499	9 114 3 1000	HA 1200 M H 1000	14 × 24 14 × 14 × 1000	CS-28-45-560	0.00	3,700
5) Services and Other Operating Expenditures	5000-599	0000 0000	0.00	0.00	10.000	0.000	100000000000000000000000000000000000000
6) Capital Outlay	6000-699	9 4 3 5 50100	20.00	0100	9100	9 D 60	\$ 95.0
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749		5,310,882.00	1,504,687.00	5,310,882.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 0.00	0.00 (ALC: 20.10.00	4 - 1 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000	0.00	0.00	
9) TOTAL EXPENDITURES		5,310,882,00	5,310,882.00	1,504,687.00	5,310,882.00	* 2 5 5	10.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0,00	0,00) o.ôo	. 0.00		
D. OTHER FINANCING SQURCES/USES	<u>-</u>		green and the	12 12 14 W			
Interfund Transfers a) Transfers in	8900-89	29 10. 1 10.0	0 2 1214 3 2,000	en en Solati Sido	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1) 000 m	0
b) Transfers Out	7600-76	29 700	0.90 0.00	0.00	0.00	0.0	0 189 10
Other Sources/Uses a) Sources	8930-89	79			0.00		0 0
b) Uses	7630-76	99	0 8 7 7 900	D.O.	0.0	100 mm (100 mm)	0 2 = 0
3) Contributions	8980-89	99 1804 100	0 01 20 000	0.00	0.00)))	0 2 4 40
4) TOTAL, OTHER FINANCING SOURCES/USES			o Praca se de emojo	0 4 4 40 0	0.00		

2016-17 Second Interim Special Education Pass-Through Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	-		0,00	0.00	0,00	0.00		
F. FUND BALANCE, RESERVES						!		,,
Beginning Fund Balance 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	100	
d) Other Restatements		9795	. 0.00	0.00		0.00	. 0.00	D.(
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00_		0.00		* 4
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balanca a) Nonspendable Revolving Cash		9711	-0.00	1		n e n n e n e n e n e n e n e n e n e n		
Stores		9712	7, 0.00	55,010		0.00		
Prepaid Expenditures		9713	San War de Later 10:00	200		0.00	100	
All Others		9719	0.00	10.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	19 X 1 1 1 1 0 00	76 a		W. S. S. S. O. O. O.		
Other Committments d) Assignad		9760	0,00	0.00		0.00		
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	<u> </u>	9790	0.00	0,00		0.00		

2016-17 Second Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Code's	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				ar et en de la company de La company de la company d		age the second		
1) LCFF Sources		8010-8099	1000	0.00	1/85/0.00	y 0.00	1,000	0.0
2) Federal Revenue		8100-8299	782,000.00	782,000,00	.411,663.00	782,000.00	0.00	0.0
3) Other State Revenue		8300-8599	2,701,000.00	2,701,000,00	1,621,820.00	2,701,000.00	0,00	0.0
4) Other Local Revenue		8600-8799	245,980.00	245,980,00	174,045.21	245,980.00	0.00	0.0
5) TOTAL REVENUES	<u></u>		3,728,980.00	3,728,980,00	2,207,528.21	3,728,980.00		
, EXPENDITURES								C = /5/8
1) Certificated Salaries		1000-1999	1,728,248.00	1,726,248.00	797,643.10	1,728,248.00	0,00	0.0
2) Classified Salaries		2000-2999	1,256,959,00	1,256,959,00	528,236,73	1,256,959.00	0,00	0.0
3) Employee Benefits	-	2000-3999	1,201,641.00	1,201,641,00	489,892.66	1,201,641.00	0.00	a.
4) Books and Supplies	•	4000-4999	153,305,00	149,382.00	57,274.00	149,382.00	0.00	0.
5) Services and Other Operating Expenditures		5000-5999	135,350,00	135,350,00	40,250,60	135,350.00	0.00	0.
6) Capital Outlay		6000-6999	0,00	3,923.00	0.00	3,923.00	0.00	O.
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs		7 300-7399	111,000,00	111,000.00	. Ó.ÓO	111,000,00	0.00	0.
9) TOTAL EXPENDITURES			4,584,503.00	4,584,503.00	1,913,297,09	4,584,503.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(855,523.00	(855,523.00	294,231.12	(855,523,00)		* 1
D. OTHER FINANCING SOURCES/USES			1833,023.00	1000,020.00	1 204,201.12	(000,020,020)	HISTORY CONTRACTOR CON	
Interfund Transfers a) Transfers in		8900-8929	858,773.00	858,773.00		858,773,00	0.00) 0
b) Transfers Out		7600-7629	0.00				0,00	
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0,00	00.0	0.00	
b) Useš		7630-7699	0,00	0.00	0.00	0.00	0.00	1
3) Contributions		8980-8999	0000	5, 000	i wata pangananan kuma Dan dan kananan kuma	10.00	4. 00	
4) TOTAL OTHER FINANCING SOURCES/USES			858,773.00	858,773,00	0.00	858,773,00	September 1	

2016-17 Second Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

and the second of the second o								7.75
Description	Resource Codes (Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			3,250,00	3,250.00	294,231,12	3,250.00		A SEA TORSES
F, FUND BALANCE, RÉSERVES								į
1) Beginning Fund Balance					200			
a) As of July 1 - Unaudited		9791	184,621,34	184,621.34		184,621.34	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)		ļ	184,621,34	184,621.34		184,621.34		
d) Other Restatements		9795	0.00	0.00		0.00	. 0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			184,621,34	184,621.34		184,621,34		especial control
2) Ending Balance, June 30 (E + F1e)		-	187,871.34	187,871,34		187,871,34		
Components of Ending Fund Balance								
a) Nonspendable Révolving Cash		9711	0,00	0.00		0.00	100	
Torontag Quart		2711	0,00	0.00		5.00		
Stores	•	9712	. 0.00	0,00		0.00		
Prepaid Expenditures		9713	0.00	0.00				
All Others		9719	10.00 ± 10.00	5, 0,00		0.00		nie i
b) Restricted		9740	153,023,45	153.023.45		153,023,45		
c) Committed			0.000					
Stabilization Arrangements		9750	0.00	1 2 4 7 4 7 4 7 4 1 6 1 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0.00		
Other Committments		9760	0.00	0,00		0.00		
d) Assigned								
Other Assignments		9780	34,847.89	34,847.89		34,847.89		
e) Unassigned/Unappropriated							all marks at the	
Reserve for Economic Uncertainties		9789	0.00	0.00		100		
Upasstöned/i Inappropriated Amburst		9790	. 0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a. Revenues							t was	
1) LCFF Sources		6010-6099	000	16 - 16 - 16 - 16 - 16 - 16	0,00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2.000	0.0%
2) Federal Revenue		8100-8299	6,500,000,00	6,500,000.00	2,641,150,95	6,500,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	520,000,00	520,000.00	188,209.55	520,000,00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,009,800.00	2,009,800,00	.979,006.33	2,009,800.00	0.00	0.0%
5) TOTAL REVENUES			9,029,800,00	9,029,800,00	3,808,366.83	9,029,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00_	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,417,481,00	3,417,481.00	1,570,222.61	3,417,481.00	0.00	0.0%
3) Employee Benefits		3000-3999	. 1,719,463.00	1,719,463,00	705,189,37	1,719,463,00	0,00	0.0%
4) Books and Supplies		4000-4999	3,951,860.00	3,951,660.00	2,002,814.73	3,951,660.00	0,00	0.9%
5) Services and Other Operating Expenditures		5000-5999	286,650,00	286,650.00	228,915.15	286,650.00	0.00	
6) Capital Outlay		6000-6999	. 0.00	0.00	81,812.66	0,00	0.00	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0,00	0.00	0,00	. 0.00	0,00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	290,000,00	290,000,00	0.00	290,000.00	0,00	0.09
.9) TOTAL, EXPENDITURES		<u></u>	9,665,254.00	9,665,254.00	4,588,954.52	9,665,254.00		
C, EXCESS (ĎĚŘICIENČY) OF REVENÚÉŠ OVER EXPENDITURES BĚFÖŘE OTHEŘ FINANCING SOURCES AND USES (AS. B9)			(635,454,00	(635,454,00) (7B0,587.69); (635,454,00)		
D. OTHER FINANCING SOURCES/USES]	
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transférs Out		7600-7629	0.00	0,00	0.00	0,00	0.0	0.0
2) Other Sources/Uses a) Sources		6930-8979	. 0.00	0.00	0,0	. 0.00	. 0.0	0.0
b) Uses		7630-7699	0.00	0.00	0,00	0.00	0,0	0.0
3) Contributions		8980-8999	1 1 N 31 0100	000	0.00	1.0.00	0.00	000
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	. 0,00	0.00	0.00		

2016-17 Second Interim Cafeteria Special Revenue 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)
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(635,454,00)	(635,454.00)	(780,587,69)	(835,454.00)		
FUND BALANCE, RESERVES								
1) Beginning Fund Balance								0.0
a) As of July 1 - Unaudited		9791	5,434,159,37	5,434,159.37		5,434,159.37	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)			5,434,159.37	5,434,159.37		5,434,159,37		1
d) Other Restatements		9795	. 0,00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			5,434,159.37	5,434,159.37		5,434,159.37		
2) Ending Balance, June 30 (E + F1e)			4,798,705.37	4,798,706.37		4,798,705.37		4
Components of Ending Fund Balance]				
a) Nonspendable			1				100	
Revolving Cash		9711	. 0.00	0.00	<u>.</u>	0.00	1945	100
Stores		9712	0.00	0.00		0.00		
Prepaid Expanditures		9713	0.00	0.00		0.00		
All Others		9719	# K = 4 = 4 = 6 0 00	0.0	<u>i</u>	Fig. 10 (5.87) - 10 (5.		
b) Restricted		9740	1,357,073,18	1,357,073.18		1,357,073,18		
c) Committed					No. of the last		100	
Stabilization Arrangements		9750	0100	7000	u ke penjera	\$ \$20,00		
Other Committments		9760	. 0.00	0.00		0.00		
d) Assigned					and the second			
Other Assignments		9780	3,441,632,19	3,441,632.1	9	3,441,632.19		
e) Unassigned/Unappropriated			a transfer			120 180 180		
Reserve for Economic Uncertainties		9789	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	P 12 14 15 00				
Unassigned/Unappropriated Amount		9790	. 0.00	0.0	0	0.00		

2016-17 Second Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES						1	
1) LCFF Sources	6010-8099	0.00	0.00	0.00	0.00	0,00	0.0%
2) Federal Revenue	8100-8299	10.00	0.00	97 3 4 126 0:00	0.000	128 - 128 - 3 C 000	\$ 10.0%
3) Other State Revenue	8300-8599	. 0,00	. 0.00	0,00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	. 37,000,00	37,000.00	24,736,52	37,000.00	0.00	0.0%
5) TOTAL, REVENUES		37,000.00	37,000.00	. 24,736,52	37,000.00		
B. EXPÈNDITURES							
1) Certificated Salaries	1000-1999	0.00	45 (2 kg/s (2 kg) 0 70	0.00	000	1 000	0.0%
2) Classified Salaries	2000-2998	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) Cápital 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	70 4 7 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	000	10:00	0.00	140 C 000	0.0%
8) TOTAL, EXPENDITURES		0,00	0.00	0,00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)		37,000.00	37.000.00	24.736.52	37,000.00	TANK BAR	
D. OTHER FINANCING SOURCES/USES						- The state of the	<u>24.</u>
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00				0.0%
b) Transfers Out	7600-7629						
2) Other Sources/Uses		0.00	, , , , , , , , , , , , , , , , , , , ,		, , , 0,00	0.00	0,0%
a) Sources	8930-8979	0.00	0.00	0.00	0,00	0,00	0.0%
b) Uses	7630-7699	0.00	E SECTION OF THE SECTION		0.00	0,00	0.0%
3) Contributions	8988-0898	100 Old	500	<u> </u>	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0,00	0.00	0.00	o Profession A	

2016-17 Second Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND			67 000 CO	37,000.00	. 24,736.52	37,000,00		
BALANCE (C + D4)		-:	37,000,00	37,000.00	24,730.02	01,000,00		
F. FUND BALANCE, RESERVES					1000			
1) Beginning Fund Balance		1						0.0%
a) As of July 1 - Unaudited		9791	5,070,979.97	5,070,979.97		5,070,979.97	0.00	- 11
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	D.0%
c) As of July 1 - Audited (F1a + F1b)			5,070,979.97	5,070,979.97		6,070,979.97		in the second
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,070,979.97	5,070,979,97		5,070,979.97		
2) Ending Balance, June 30 (E + F1e)			5,107,979.97	5,107,978.97		5,107,979.97		
Components of Ending Fund Balance					100			
a) Nonspendable Revolving Cash		9711	0.00	0,00		0.00	(A)	4
-				107		0.00		
Stores		9712	0.00			1 0 00 00 00 00 00 00 00 00 00 00 00 00	lawate a	
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0000	7 7 7 10 00	les Maria	E1 11 2 2 2 10 00		
b) Restricted		9740	0,00	0.00		0.00		
c) Committed			AND LINE		建设建	the state of the state of		
Stabilization Arrangements		9760	0,000	0.00		10.00 To 10.00		
Other Committments		9760	5,107,979.97	5,107,979.97		5,107,979,97		, inc.
d) Assigned						i i		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated				100				
Reserve for Economic Uncertainties		9789	0.00	\$40.0		35 4 4 6 6 6		
Unassigned/Unappropriated Amount		9790	0.00	0.0	0 (8 20 9 20 9 10	0.00		. V

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

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
, REVENUES				The state of the s			
•			es proper	Park the			
1) LCFF Sources	8010-8099	0.00	W. O'OO	0.00	0.00	12 (13 April 17 April 10 100)	1010
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	550,000,00	550,000,00	532,148.34	. 550,000,00	0.00	0,0
5) TOTAL, REVENUES		550,000.00	550,000.00	532,148.34	550,000.00		
. EXPENDITURES							
1) Certificated Salāriës	1000-1999		\$4.5 May 10.00	0.00	E 51000	2 (0100)	21(* <u>10)</u>
2) Classified Salaries	2000-2999	1,329,957.00	1,329,957,00	583,828,46	1,329,957,00	0.00	0.
3) Émployee Benefits	3000-3999	579,424.00	579,424,00	231,658,03	579,424.00	. 0.00	<u> </u>
4) Books and Suppties	4000-4999	1,359,678.00	279,551,00	335,881.50	279,551.00	0.00	
5) Services and Other Operating Expenditures	5000-5999	130,000.00	0,00	57 <u>,643.96</u>	0,00	0.00	0
6) Capital Outlay	6000-6999	90,726,880,00	98,567,174,00	29,608,991.09	93,567,174.00	0.00	- 0
7) Other Outgo (excluding Transfers of Indirect	7100-7299,						
Costs)	7400-7498	0.00	0,00	0,00	0,00	0.00	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	FEE SALESTEE 1114 (0100	130 000	0.00	B 182 18 18 18 18 19 10 10 10 1	
9) TOTAL, EXPENDITURES		94,125,939,00	95,758,108,00	30,798,003,04	95,756,106.00	The second second	1000
. EXCESS (DEFÍCIÊNCY) OF RÉVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9)		(93,575,939,00	(95,206,106.00	(30,265,854,70	(95,206,106.00)		10.104
ON OTHER FINANCING SOURCES/USES						ļ	
1) Interfund Transfers	8900-8929	0,00	2,250,000,00	2,250,000,00	2,250,000.00	. 0.00	
a) Transfers In				1	1		1
b) Transfers Out	7600-7629	0,00	0.00	0,00	0.00	0.00	Ή '
Other Sources/Uses Sources	8930-8979	70,000,000.0	80,733,500.0	80,733,500.00	80,733,500.00	0.00)
b) Uses	7630-7699	0,0	0.0	0 0.00	0.00	0.00)
3) Contributions	8980-8999		0.00	0.00	1000	010	Late 4
4) TOTAL, OTHER FINANCING SOURCES/USES		70,000,000,0	0 82,983,500,0	0 82,983,500.00	82,983,500.00		

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

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Dâte (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D : (F):
NET INCREASE (DECREASE) IN FUND		:			52,717,645.30	(12,222,606.00)		141
BALANCE (C + D4)	<u> </u>		(23,575,939.00)	(12,222,606,00)	52,717,645.30	(12,222,000.00)	San Detroit House Services	
FUND BALANCE, RESERVES								
1) Beginning Fund Balance					4.0			
a) As of July 1 - Unaudited		9791	55,694,706,55	55,694,706,55		55,694,706.55	0,00	0.0
b) Audit Adjustments		9793	0.00	0.00	144	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			55,694,706.55	55,694,706,55	1.24	55,694,706,55		
d) Other Restatements		9795	0.00	0.00	4.0	0,00	0,00	0.0
e) Adjusted Beginning Balarice (F1c + F1d)			55,694,706.55	55,694,706.55		55,694,706,55		
2) Ending Balance, June 30 (E + F1e)			32,118,767,55	43,472,100,55		43,472,100.55		
Components of Ending Fund Balance								
a) Nonspendable			<u> </u>	Ļ	### 24 T			
Revolving Cash		9711	0.00	0.00		0.00		4.5%
Stores		9712	0.50	0:00		7-000		
Prepaid Expenditures	•	9713	0.00	0.00		0.00		
All Öthers		9719	0.00	0.00		0.00	L 3 (g. 20 - 40 - 3 - 3	
b) Legally Restricted Balance		9740	2,936,009,22	14,289,342.22		14,289,342.22		
c) Committed				100	100000000000000000000000000000000000000			
Stabilization Arrangements		9750	# 45 00 00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned				·			1000	
Other Assignments e) Unassigned/Unappropriated		9780	29,182,758.33	29,182,758.33		29,182,758.3		
Reserve for Economic Uncertainties	•	9769	0.00		70.00	0.0		
Unassigned/Unappropriated Amount		9790	0,00	0.00		. 0.0		

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

Description	Resource Codes Object Co	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (É)	% Diff Column B & D (F)
A. REVENUE'S			o proposition				
1) LCFF Sources	8010-80	99 7 5 7 000	0.00	es 🚅 🕮 🖂 0000	0.00	- 1 sa 4000	0.0%
2) Federal Revenue	8100-82	99 0.00	and 146 his 145 0100	0000	0.00	e , 1934, A (000)	0,0%
3) Other State Revenue	9300-86	0.00	0.00	0,00	0,00	0.00	0.0%
4) Other Local Revenue	8600-87	99 1,070,000.00	1,372,487.00	927,264,45	1,372,487.00	0.00	0.0%
5) TOTAL, REVENUES		1,070,000.00	1,372,487.00	927,264,45	1,372,487,00		
B. EXPENDITURES	•	ļ			·		
1) Certificated Salaries	1000-1	0,00	0.00	0.00	0,00	0.00	0.0%
2) Classified Salaries	2000-2	999 33,725,00	33,725.00	9,290.60	33,725,00	0,00	0.0%
3) Employee Benefits	3000-3	999 17,232.00	17,232.00	3,170.85	17,232.00	0.00	0.0%
4) Books and Supplies	4000-4	999 500.00	500.00	0.00	500.00	0,00	0.0%
5) Services and Other Operating Expenditures	5000-5	999 363,000.00	363,000.00	33,314,04	363,000,00	0,00	0.0%
6) Capital Outlay	6000-6	999 100,000.00	100,000.00	0.00	100,000,00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7: 7400-7		0.00	0,00	0.00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7	399 14 15 10 00	0.00	1000 C	0.00		0.0
9) TOTAL, EXPENDITURES		514,457.00	514,457.00	45,775.49	514,457.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS_B9)		555,543.0	858,030.00	881,488,96	858,030.00		
D. OTHER FINANCING SOURCES/USES		1, 855,045.0	838,030.00	651,405.30	1 000,000.00	THE STATE STATE AND ADDRESS OF THE STATE OF	
1) Interfund Transfers a) Transfers in	8900-1	9290.0	0.00	0.00	0,00	0.00	0.09
b) Transfers Out	7600-	7629 0.0	0 2,250,000,0	2,250,000.00	2,250,000.00	0.00	0.0
2) Other Sources/Uses a) Sources	6930-	3979 0.0	0.0	0.00) . a,ob	0,00	0.0
1							
b) Uses 3) Contributions	7630- 6980-	The second second	A PERSONAL PROPERTY OF THE PERSON NAMED IN COLUMN 1				
. 4) TOTAL, OTHER FINANCING SOURCES/USES		. 0.0			(2,250,000,00))	

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

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			655,543.00	(1,391,970.00)	(1,368,511.04)	(1,391,970,00)		
F. FUND BALANCE, RESERVES		l			7		·	
Beginning Fund Balance As of July 1 - Unaudited		9791	11,547,125,04	11,547,125,04		11,547,125.04	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)			11,547,125.04	11,547,125.04		11,547,125,04		
d) Other Restatements		9795	0,00	0.00		0,00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			11,547,125.04	11,547,125.04		11,547,125,04		
2) Ending Balance, June 30 (E + F1e)			12,102,668.04	10,155,155.04		10,155,155,04	24.2	
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711 /					Talk to	474
Stores		9712	0.00	0.00		0.00 1		7.3
Prepaid Expenditures		9713	. 0.00	0.00		0.00		
All Others	•	9719	Q.00	0.00	15 G-15 F			
b) Legally Restricted Balance c) Committêd		9740	0,00	0.00		0.00		
Stabilization Arrangements		9750	Mr. J. 1 2 2000	0.00		## #2 5 m 4,000		
Other Commitments d) Assigned		9760	0,00	0.00		0,00		
Other Assignments e) Unassigned/Uriappropriated		9780	12,102,668.04	10,155,155.04		10,155,155.04		
Reserve for Economic Uncertainties		9789	32-11-2 36-2 0,00	0.0		0.00	A Section 1	
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2016-17 Second Interim County School 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)
A. REVENUES						i producenski se		
1) LCFF Sources		8010-8099	T + 1 2 0.00	2 A T 0000	P 7 0.06	30.00	1 32 00.0	10.0%
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		9600-8799	30,000.00	30,000.00	685,60	30,000.00	0,00	0.0%
5) TOTAL RÉVENUES			30,000.00	30,000.00	685,60	30,000.00		
B. EXPÉNDITURES								4.
1) Certificated Salaries		1000-1999	(60 Company (1990)	, per a 44.60.00	0.00	(0.00°C	* 15 kg kg 4 (0,00	\$353510101%
2) Classified Safañes		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	
4) Books and Supplies		4000-4999	. 0.00	0.00	0,00	D,00	0.00	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	1
6) Capital Outlay		6000-6999	0.00	0.00	. 0.00	0.00	. 0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0,00	0.00	0.00	0.00	0,0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2000	2 2e 0/00	30,000	2.44.54 74.45.0.00	6000	0.000
9) TOTAL, EXPENDITURES			0.00	0.00	<u>D.00</u>	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - BB)	<u> </u>		30,000.00	30,000.00	. 685,60	30,000,00		
D. OTHER FINANCING SOURCES/USES				-	,			
1) Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0,00	0,00	0.0	0.0%
b) Transférs Out		7600-7629	0.00	0,00	0.00	0,00	0.0	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.0	0.00	0.00	. 0.00	0.0	0,0%
b) Ušes		7630-7699	0.0	0.0	0,00	0.00	0.0	0,09
3) Contributions		8980-8999	\$576. P 58. 010	0 00	000	0.00	0.00	0 00
4) TOTAL, OTHER FINANCING SOURCES/USES			. j <u>o.</u> o	0,0	0,00	0,00		

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

Description .	Résource Codes	Object Codes	Orlginal Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)	<u></u>		30,000.00	30,000,08	685.60	20,000,00	Carlos III	SEMMA
F. FUND BALANCE, REŚERVES		ļ		11				
1) Beginning Fund Balance							1	
a) As of July 1 - Unaudited		9791	144,349,92	144,349,92		144,349,92	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)			144,349.92	144,349.92		144,349,92		
d) Other Restatements		9795	0.00	0.00	The State of the State	. 0.00	0.00	0,0
e) Adjusted Beginning Batance (F1c + F1d)			144,349.92	144,349.92		144,349.92		
2) Ending Balance, June 30 (E + F1e)			174,349.92	174,349.92		174,349.92		**
Components of Ending Fund Balance					100			
a) Nonspendable Revolving Cash		9711	0.00	0,00		0.00		
Stores		9712				22.000		
						0.00		
Prepaid Expenditures		9713	0.00	0.00	1	0.00	4	er die de
All Others		9719	0,00	0.00		. 0.00	<u>1</u>	
b) Legally Restricted Balance		9740	37,281.09	37,281.09		37,281.09		F9 314
c) Committed			1 1 1 1 1 1 1 1 1	4-32-34	and the second			
Stabilization Arrangements		9750	0100	355 400 555 45000		0.00		4.4
Other Commitments		9760	0.00	0.0		0.00	2	
d) Assigned							and the control	
Other Assignments e) Unassigned/Unappropriated		9780	137,088.83	137,088.8	3	137,058.8	3	
Reserve for Economic Uncertainties		9789	0.0	0.0		9E 00		
Unassigned/Unappropriated Amount		9790	0.0	0.0		0.0		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
A. REVENUES									
				and the					İ
1) LCFF Sources		8010-8099	4 2 2 Perfection (00)	00,00	0.00	2,000	0.00	1010W	ĺ
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	129,000.00	136,404,00	279,278,01	. 136,404.00	0.00	0.0%	
5) TOTAL, REVENUES	· · · · · · · · · · · · · · · · · · ·		129;000.00	136,404.00	279,278.01	136,404.00		ales :	
IB. EXPENDITURES					1000年第二	and series		10	
			ALL THE STATE OF			41			
1) Certificated Salaries		1000-1999	0,00	0,00	(a. 8) P.0(00	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	(CA) 10 (CA) 10 (CA)	0/0%	
2) Classified Salaries		2000-2999	B1,153.00	162,306.00	40,095,29	182,306.00	0.00	0.0%	4
3) Employee Benefits		3000-3999	34,522.00	92,398.00	16,388.34	92,396.00	0.00	0.0%	1
4) Books and Supplies		4000-4999	1,229,720,00	1,019,000,00	689.01	1,019,000,00	0,00	0.0%	6
5) Services and Other Operating Expenditures		5000-5999	654,018.00	431,912.00	324,157.91	431,012.00	0,00	0,0%	
6) Capital Outlay		6000-6999	6,229,812.00	7,206,416,00	812,685.22	7,205,416,00	0,00	0,09	4
7) Other Outgo (excluding Transfers of Indirect		7100-7299,		Į.					
Costs)		7400-7499	483,520.00	912,091,00	242,883,09	912,091.00	0.00	0.09	O XX
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	0.00	0.00	2000	10:00	10 ES
9) TOTAL, EXPENDITURES			8,712,745.00	9,823,221.00	1,436,898,86	9,823,221.00			
C. EXCESS (DEFICIENCY) OF REVENUES			ļ				4.7		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		·	(8,583,745.00	(9,686,817.00	(1.157,620.85	(9,686,817.00			
D. OTHER FINANCING SOURCES/USES					Ì			47	Š
1) Interfund Transfers									
a) Transfers In		8900-8929	1,015,000.00	1,015,000,00	7				
b) Transfers Out		7600-7629	0.00	0.0	0.00	0,00	0,0	<u>0,0</u>	2
2) Other Sources/Uses		8930-8979	0.0	 0.0	0 0.00	0.00	0.0	0.0	%
a) Sources			Ì						
b) Uses		7630-7699	programme and the			4-9-4			
3) Cantributions		8980-8999		0.5344534556			Marie Control	Ulc	10
4) TOTAL, OTHER FINANCING SOURCES/USES	s		1,015,000.0	0 1,015,0 <u>00.0</u>	0.00	1,015,000.0		of Resident	3/4

Description	Résource 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)			(7,568,745.00)	(8,671,817.00)	(1,157,620.85)	(8,671,817.00)	late (Marie San Allendaria)	4
F. FUND BALANCE, RESERVES		ŀ						:
Beginning Fund Balance As of July 1 - Unaudited		9791	20,723,979.31	20,723,979.31		20,723,979.31	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)			20,723,979.31	20,723,979.31		20,723,978.31		
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		:	20,723,979.31	20,723,979,31		20,723,979.31		
2) Ending Balance, June 30 (E + F1e)			13,155,234.31	12,052,162.31		12,052,162.31		
Components of Ending Fund Balance a) Nonsperidable								
Revolving Cash		9711	0,00	0.00		0.00		
Stores		9712	0.00	die werden		0.000		
Prepald Expenditures		9713	. 0,00	0,00		0.00	a de la companya de l	
All Others		9719	<u> </u>	.0.00		0.00	To the second	
b) Legally Restricted Balance c) Committed		9740	1,325,805.46	0.46		0.46		eri Filippi
Stabilization Arrangements		9750	## # WE 10:00	1355 E. F. (45) 1.010.		256 264 12 10 00		
Other Commitments d) Assignied		9760	0.00	0,00	1	0.00		
Other Assignments e) Unassigned/Unappropriated		9780	12,812,768,85	12,052,161.85		12,052,161.85		
Reserve for Economic Uncertainties		9789	0.00	34,500		0.00		yelk W
Unassigned/Unapproprieted Amount		9790	(983,340.00	0.00	0	. 0,00		

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

Description F	Resource Codes Object Codes	Original Budget	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			April 1985				
ALL OFF Courses	8010-8099	102000				4	4.4
1) LCFF Sources		3,000	0,00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0,00	0.00		. 0.00	0.0%
3) Other State Revenue	8300-8599	0,00	0,00	. 0.00.	0.00		
4) Other Local Revenue	8600-8799	16,995,225.00	16,995,225,00	0.00	16,995,225.00	0.00	0,0%
5) TOTAL, REVENUES	· ·	16,995,225,00	16,995,225,00	0.00	16,995,225.0Ò		
B. EXPENDITURES			4424				
1) Certificated Salaries	1000-1999	16 40 15 40 15 16 16 16 16 16 16 16 16 16 16 16 16 16	2000 CO	1000 mg/s	60 6000	V 0.00	2000 X 0.0%
2) Classified Salaries	2000-2999	0.00	0,00	3 7 000	12.000	10.00	\$ \$700%
3) Employee Benefits	3000-3999	0.00	0.00	20 July 1000	2.000	9 40 00	00%
4) Books and Supplies	4000-4999	0.00	0.00	7 . 0,00	1 Av . 7 0 000	40.00	1000
5) Services and Offier Operating Expenditures	5000-5999	0000	360, 0 100	0.00	2	20.00	10.0%
6) Capital Öùllay	6000-6999	90 4 2 <u>42 2</u> 010 0	21 (C. Paic W. 1010)	0,000	10 00 0 mm to 00 00 00 00 00 00 00 00 00 00 00 00 00	.0000	0.69
7) Other Outgo (excluding Transfers of Indirect	7100-7299						
Costá)	7400-7499		16,585,831,00	0.00	16,585,831.00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0100	0,00	0.465.262.000	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	225 010 /
9) TOTAL, EXPENDITURES		16,585,831,00	16,585,831.00	0.00	16,585,831.00	100	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					ļ		4.46
FINANCING SCÜRCES AND USES (A5 - B9)		409,394.00	409,394,00	0.00	409,394.00		and the same
D. OTHER FÜNANCING SOURCES/ÜSES		<u> </u>				i	Ì
1) Interfund Transfers a) Transfers in	8900-8929	. 0.00	0.00	0.00	0,00	. 0.0	0.0%
b) Transfers Out	7600-7629		1			0.0	0.0%
2) Other Sources/Uses							4
a) Sources	8930-897	0.01	0,0	0.00	. 0.01	0.0	0.0%
b) Uses	7630-769	0,0	0,0	0,00	0.0	0.0	0 0.0%
3) Contributions	8980-899	a <u>predstruktor</u>	Daniel Despetation	0.0000000000000000000000000000000000000	e di ser seri di	000	01 2 1000
4) TOTAL, OTHER FINANCING SOURCES/USES		0.0	0	0.00	0,0	o dia sile a di	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			409,394,00	409,394.00	0,00	409,394.00		
F. FUND BALANCE, RESERVES							1	
Beginning Fund Balance As of July 1 - Unaudited		9791	14,267,522,00	14,287,522,00	W	14,267,522,00	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)			14,267,522,00	14,267,522.00		14,287,522.00		
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			. 14,267,522.00	14,267,522.00		14,267,522.00	1	
2) Ending Balance, June 30 (E + F1e)			14,676,916,00	14,676,916.00	the state of	14,676,916.00		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	77 77 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8		30 THE ST.	9 4 4 7 5 6 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6		
Stores		9712	0.00	u (0100		0.0		
Prepaid Expenditures		9713	177000	87 1 (010)		30.00		1.0
All Others		9719	1 000 000	0.00		1000	0	
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.0	0	
Stabilization Arrangements	•	9750	0.00	0.00		0.0	<u>D</u>	4
Other Commitments d) Assigned		9780	0.00	0.00		0.0	0	4 (1) (1)
Other Assignments e) Unaesigned/Unappropriated		9780	14,676,916.00	14,676,916.00		14,676,916.0	0	ar Direct
Reserve for Economic Uncertainties		9789	100	0.0		0.0	0	
Unassigned/Unappropriated Amount		9790	0.00	0.00) 1	Ö.0	00	

2016-17 Second Interim Debt Service Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, RÉVENUES	110000,12		t to stage to the		100			
				446			an Paris de	
1) LCFF Sources		8010-8099	2000	0.00	96.60	2 (00,00)	0.00	301070
2) Federal Revenue		8100-8299	0,00	0.00	0,00	00,00	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	100,000.00	100,000.00	64,258.54	100,000.00	0.00	0.0%
5) TOTAL REVENUES			100,000.00	100,000,00	64,258.54	100,000.00		
B. EXPENDITURES				garanti sa salahi.				
1) Certificated Salaries		1000-1999	0.00	0.000	000	\$ ±0.00	19 A 1 0 00	10.0%
2) Classified Salaries		2000-2999	6 28 18 C 00	8 # 3 - 3a - 92 000	0.00	200 2000	<u> 1000</u>	Au 2 0 0%
3) Employee Benefits		3000-3999	<u>u ja 194 til en 0.00</u>	0.00	0.00	2.045 0.000	0.00	14,440,00
4) Books and Supplies		4000-4999		1000	0.000	#157 0.00	- # <u>1</u> 5 0000	142 at 10.0%
5) Services and Other Operating Expenditures		5000-5999	-0.00	000	(0.00)	7 7 7 6 00	0.00	3701072
6) Capital Outlay		6000-6999	0.00	1470I0	* EXT.00.001	(D.00	34-54 10.00	10.094
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0,00	Ç.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3854.000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0000	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			0.00	. 0.0	. 0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			1					
FINANCING SOURCES AND USES (A5 - B9)			100,000,0	100,000.0	0 64,258.54	100,000.00		E SUICE AVE.
D. OTHER FINANCING SOURCES/USES							ļ	
1) Interfund Transfers		8900-8929	0.0	0.0	0,00	0.00	0.0	0,09
a) Transfers in		7600-7629				1	0.0	0.09
b) Transfers Out		1900-102	1,40 [,20].0	<u> </u>	1,701,001.00			
2) Other Sources/Uses a) Sources		8930-897	0.0	0 0.0	0.00	0.00	0.0	0.0
b) Uses		7630-769	9 0.0	0.0	0.00	0.00	0.0	0 0.0
3) Contributions		8980-899	9 00	0 12 10	00 100 100 100 100 100 100 100 100 100	7,1000	0.0	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,481,351.0	(1,481,351.	00) . (1,481,351,00	0) (1,481,351.00)	10.0

2016-17 Second Interim Debt Service Fund Revenues, Expenditures, and Changes in Fund Balance

Description .	Resource Codès	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						i		e e
BALANCE (C + D4)			(1,381,351.00)	(1,381,351,00)	(1,417,092.46)	(1,381,351.00)	S 102 200 000 000	22. S. S. S. S.
F. FUND BALANCE, RESERVES						 		
1) Beginning Fund Balance		!			4	14.023,341.79	0.00	0.0%
a) As of July 1 - Unaudited		9791	14,023,341,79	14,023,341.79	100	14,023,341.18		
b) Audit Adjustments		9793	0.00	0.00		0,00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,023,341.79	14,023,341.79		14,023,541.79	nd v	2.22
d) Other Restatements		9795	0.00	. 0.00		0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,023,341.79	14,023,341.79		14,023,341,79		
2) Ending Balanca, June 30 (E + F1a)			12,541,990.79	12,641,990.79		12,641,990.79		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711		A		40.00		
		9712		200 C				
Stores		9712		teles and the		2 PROPERTY OF STREET		
Prepaid Expanditures		9713	- 140-0.00 Fig. 1	000		del 2 0 00		
All Others		9719	0.00	A 0100		10.00		100
b) Legally Restricted Balance		9740	0.00	0.00	<u>)</u>	0.00	d e	4.00
c) Committed							200	
Stabilization Arrangements		9750	6 6 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	10.0		#2 6 C C C C C C C C C C C C C C C C C C		
Other Commitments		9760	0.00	0.0	0	. 0.0		171
d) Assigned				1	100			10.0
Other Assignments e) Unassigned/Unappropriated		9780	12,641,990.7	12,641,980.7	9	12,641,990,7		
Reserve for Economic Uncertaintles	•	9789	0.0	0.0	<u>u</u>	200	0	i en
Unassigned/Unappropriated Amount		9790	0.0	ol <u></u>	0	0,0	0 4 7	

Description	Résource 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. REVENUËS							4	
1) LCFF Sources		8010-8099	40.60	1000	1,000	0.00	000	(0.0%
2) Federal Revenue .		8100-8299	PF EF 0.00	\$ 15,0100	\$	#2 #3 #3 40 001	.0100	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	11,535,579,00	11,535,579,00	4,684,527.10	11,535,579.00	0,00	0.0%
5) TOTAL, REVENUES			11,535,579.00	11,535,579,00	4,684,527.10	11,535,579.00	1600	
B, EXPENSES				·			<u> </u>	
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 Beriefits	\$	3000-3999	. 0,00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies		4000-4999	10,000.00	10,000,00	0.00	10,000.00	0.00	0.09
5) Services and Other Operating Expenses		5000-5999	11,477,579.00	11,477,579.00	6,019,945.89	11,477,579.00	0.00	0.09
6) Depreciation		6000-6999	0,00	. 0.00	0.00	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25-12-20-00-00-00-00-00-00-00-00-00-00-00-00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00	1000	12.440.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399		7, 0(00	\$ 93,000	0.00	20:00	100
9) TOTAL EXPENSES	<u>,</u>		11,487,579,00	11,487,579.00	6,019,945.89	11,487,579.00	31.00	100
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			48,000.00	48,000.00	(1,335,418.79)). 48,000.00		
FINANCING SOURCES AND USES (A5 - B9)		· · · · · · ·	48,000.00	48,000.00	(1,000,410.70	11	SALES AND AND AND AND AND AND AND AND AND AND	
Interfund Transfers a) Transfers in		8900-8929	0.0	0.00	0.00	0,00	0,00	0.0
b) Transfers Out		7600-7629	0.0	0.00	0.00	0,00	0.00	0.0
Other Sources/Uses a) Sources		8930-8979	0,0	0.0	0,00	0.00	0,0	0.0
b) Uses		7 0 30-7699	0.0	0.0	0,0	0.00	0.0	0.0
3) Contributions		8980-8999	0.0	0,	0 0 7 000	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	<u> </u>		0.0	a . <u>0.</u> ó	0.00	0.00		

2016-17 Second Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Position

Description	Rescurca Codes	Object Codes	Ortginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) ÎN					Ţ			
NET POSITION (C + D4)			48,000.00	48,000,00	(1,335,418.79)	48,000.00	Starting of the state of	043
F. NET POSITION						· !		
1) Beginning Net Position a) As of July 1 - Unaudited		9791	6,180,943.80	6,180,943.80		6,180,943.80	0.00	0.0%
a) As of July 12 briaddited		0,01	0,100,010.09	5, 100,0 10100				1
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,180,943.80	6,180,943.80		6,180,943,80		
d) Other Restatements		9795	0.00	0.00		0,00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,180,943.80	6,180,943,80	- F	6,180,943.80		
2) Ending Net Position, June 30 (E + F1e)			6,228,943.80	6,226,943.80	La Company	6,228,943.80		
Components of Ending Net Position			1					
a) Net Investment in Capital Assets		9798	0.00	0.00	<u>)</u>	0.00		a digas
b) Restricted Net Position		9797	0,00	0,00		. 0,00		
c) Úprestricted Net Position		9790	6.228.943.80	6,228,943.80		6,228,943,80		

2016-17 Second Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

Description	Resource Codes Ob	lect Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			To the state of the	en en en en en en en en en en en en en e			A STATE OF THE STA	
1) LCFF Sources	. 8	010-8099	1 3 30 000 3 0000	L 100	1 20 00	1 1 1 1000	000	1.470.09
2) Federal Revenue	8	100-8299	1	0100	20000	<u>f</u> f. 30.00.	0.00	0.0%
3) Other State Revenue	В	300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8	600-6799	4,100.00	4,212.00	1,765.64	4,212.00	0.00	0.0%
5) TOTAL, REVENUES	<u> </u>		4,100,00	4,212.00	1,765,64	. 4,212,00		<u>j</u> etoti
B. EXPENSES		į.						
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 Beriefits	1	3000-3999	0.00	0.00	0.00	0,00	0,00	0.0%
4) Books and Supplies	<i>:</i>	4000-4999	. 0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	. 0.00	0,00	0.0%
6) Depreciátion	1	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	## 7:10 to 1000	0.00	12 4 2 000	2 2 2 3 0 0 0	14 2 7 70 00	*# More
9) TOTAL, EXPENSES	· · · · · · · · · · · · · · · · · · ·		0.00	0,00	. 0.00	. 0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,100.00	4,212.00	1,765.64	4,212.00	911 1017 1018	
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Trensfers In		8900-892'9	0.00	0.00	0.00	0,00	0.00	0,0%
b) Transfers Out		7600-7629	0.00	0.00	144 Fax 144 (144)	0.00		0.0
2) Other Sources/Uses								
a) Sources		8930-8979	0,00					
b) Uses		7630-7699	. 4,100.00) 4,212.00	A STATE OF STATE	4,212.0	AND DESCRIPTION	
3) Contributions		8980-8999	0.00	0.0	0.00	0.0	0.000	0.86.38.50.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,100.00	(4,212.0	0.00	(4,212.0	0)	S Park Control

2016-17 Second Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

19 64568 0000000 Form 3731

Déscription	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					ļ			100
NET POSITION (C + D4)		<u> </u>	0.00	0.00	1,765,64	0.00		
F. NET POSITION								
1) Beginning Net Position				Ì				
a) As of July 1 - Unaudited		9791	337,445.11	337,445,11		337,445.11	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)			337,445.11	337,445,11		337,445.11		
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			337,445.11	337,445.11	- 31.41.23	<u>337,445.11</u>		
2) Ending Net Position, June 30 (E + F1e)			337,445,11	337,445.11		337,445.11		
Components of Ending Net Position			ļ		164			
a) Net investment in Capital Assets	a.	9796	334,374.83	334,374.83		334,374.83		
b) Restricted Net Position		9797	0.00	0.00	1	0.00		
c) Unrestricted Net Position		9790	3,070.28	3,070,28		3,070.28		

RITERIA AND STANDAI	RDS			<u> </u>	
1. CRITERION: Average I	Daily Attend	ance			
STANDARD: Funded as two percent since first in	verage daily : nterim projec	attendance (ADA) for any of tions.	f the current fiscal year or two s	ubsequent fiscal years has no	t changed by more than
, t	District's ADA	Standard Percentage Range:	-2.0% to +2.0%	<u></u>	
. Calculating the District's Al	DA Variances	<u> </u>			
TA ENTRY: First Interim data that ar will be extracted; otherwise, ent cal years.	exist will be ex er data for all fi	tracted into the first column, othe scal years. Enter district regular /	rwise, enter data for all fiscal years. \$ ADA and charter school ADA correspo	econd Interim Projected Year Totals Inding to financial data reported in th	i data that exist for the сител в General Fund, only, for all
		Estimated Fi	unded ADA		
<u> </u>		First Interim Projected Year Totals	Second Interim Projected Year Totals	Personal Change	Status
Fiscal Year rrent Year (2016-17)		(Form 01CSt, Item 1A)	(Form Al, Lines A4 and C4)	Percent Change	Status
District Regular		25,116.00 0.00	25,116.00 0.00		
Charter School	Total ADA	25,116.00	25,116.00	0.0%	Met
Subsequent Year (2017-18) District Regular		25,023,00	25,023,00		
Charter School	į	20,023,00			
Subsequent Year (2018-19)	Total ADA	25,023,00	25,023.00	0.0%	Met
District Regular		25,055.00	25,055.00		
Charter School	Total ADA	25,055.00	25,055.00	0,0%	Met
Comparison of District AF	A to the Sta	adaed			
3. Comparison of District AD	A to the Star	idaru			
ATA ENTRY: Enter an explanation	n if the standar	d is not met.			
1a. STANDARD MET - Funded	i ADA has not i	changed since first interim project	ilons by more than two percent in any	of the current year or two subsequer	nt fiscal years.
			, , , ,	•	•
	_				
Explanation: (required if NOT met)					

Printed: 3/1/2017 9:18 AM

463

2.			nent

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 finencial data reported in the General Fund, only, for all fiscal years.

Enrolln	nent
---------	------

Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2016-17)	20,000	00.075		
District Regular Charter School	26,093	26,075		
Total Enrollment	26,093	26,075	-0.1%	Met
1st Subsequent Year (2017-18) District Regular	26,068	26,063		}
Charter School	26,068	26,063	0.0%	Met
2nd Subsequent Year (2018-19) District Regular	26,174	26,168		
Charter School Total Enrollment	26,174	26,168	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

		 	
Explanation:			
(required if NOT met)			
	i		

i.

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.

	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4*)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2013-14)	25,178	26,070	96.6%
Second Prior Year (2014-15)			
District Regular	25,188	26,168	
Charter School			
Total ADA/Enrollment	25,188	26,168	96.3%
First Prior Year (2015-16)			
District Regular	25,113	26,115	
Charter School	. 0	0	
Total ADA/Enrollment	25,113	26,115	96.2%
		Historical Average Ratio:	96.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%); 96.9%

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

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

	Estimated P-2 ADA	Enrollment CBEDS/Projected		
Fiscal Year	(Form Al, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)		•		
District Regular	25,023	26,075	•	
Charter School	0			The state of the s
Total ADA/Enrollment	25,023	26,075	96.0%	Met
st Subsequent Year (2017-18)				
District Regular	24,969	26,063		
Charter School				
Total ADA/Enrollment	24,969	26,063	95.8%	Met
2nd Subsequent Year (2018-19)		1		
District Regular	25,055	26,168 j	ĺ	
Charter School				
Total ADA/Enrollment	25,055	26,168	95.7%	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)			
(adams ii / io i iii sy			

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: csi (Rev 06/07/2016)

Printed: 3/1/2017 9:18 AM

300t 1022

4.	CRITERION:		D
4	CRITERIUM:	LLIFE	REVENUE

STANDARD:	Projected LCFF	revenue for any of the	current fiscal year o	or two subsequent fis	cal years has not o	changed by more than	n two percent
	erim projections		-				

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

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

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

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

First Interim Second Interim Percent Change Projected Year Totals Status (Form 01CSI, Item 4A) Fiscal Year 214,193,813.00 221,253,555.00 Current Year (2016-17) 214,219,041.00 Met 0.0% 1st Subsequent Year (2017-18) 216,195,515.00 -2.3% Not Met Met 2nd Subsequent Year (2018-19) 224,677,732.00 -0,4% 223,727,744.00

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:	2017-18 LCFF GAP Percentage greatly reduced in Governor's January Budget.		
(required if NOT met)	·	7	
	,		

v.

11.00

٠,

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.

Unaudited Actuals - Unrestricted Ratio (Resources 0000-1999) of Unrestricted Salaries and Benefits Salaries and Benefits Total Expenditures to Total Unrestricted Expenditures (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499) Fiscal Year Third Prior Year (2013-14) 136,782,615,40 154,692,390.10 88.4% Second Prior Year (2014-15) 142,464,371.65 161,876,109.16 88.0% 181,171,546.45 89.2% First Prior Year (2015-16) 161,584,789.48 Historical Average Ratio; 88.5%

· _	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):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaries and Benetits	i otal Expenditures	Ratio	
	(Form 011, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2016-17)	175,304,575.00	198,840,841.00	88.2%	Met
1st Subsequent Year (2017-18)	180,461,429.00	195,935,493.00	92.1%	Not Met
2nd Subsequent Year (2018-19)	187,567,009.00	203,305,771.00	92.3%	Not Met
. , ,				

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

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

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

Explanation:	2017-18 and 2018-19 reflect STRS, PERS and H&W inflation increases. Mainstream costs of BIA and EAIS are also reflected in out years.	
(required If NOT met)		

1

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.

	•	Ī		7
District's Of	ther Revenues and Expenditures S	tandard Percentage Range:	5.0% to +5.0%	4
District's Othe	r Revenues and Expenditures Exp	lanation Percentage Range:	-5,0% to +5,0%	
. Calculating the District's Change by M	ajor Object Category and Com	parison to the Explanation	n Percentage Range	
NTA ENTRY: First Interim data that exist will be stst, data for the two subsequent years will be e				ed. If Second Interim Form MYP
planations must be entered for each category if	the percent change for any year exce	eeds the district's explanation p	percentage range.	
	First läterim	Second Interim		
bject Range / Fiscal Year	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 81	00-8299) (Form MVPI 1 ing 42)			
urrent Year (2016-17)	17,927,713.00	17,994,931.00	0.4%	No
st Subsequent Year (2017-18)	14,639,433.00	14,639,433.00	0,0%	No
nd Subsequent Year (2018-19)	14,648,162.00	14,648,162.00	0.0%	No .
Funlamations				
Explanation: (required if Yes)				
(1044111011)				
Other State Revenue (Fund 01, Object	s 8300-8599) (Form MYPI, Line A3)			
urrent Year (2016-17)	27,460,283,00	27,460,283.00	0.0%	No
t Subsequent Year (2017-18)	21,808,178.00	23,051,378.00	5.7%	Yes
d Subsequent Year (2018-19)	21,831,309.00	21,831,309.00	0.0%	No
Explanation: Primarily of	ne-time state funding proposed in Go	warnor's January 2017-18 Bud	net	1.
(required if Yes)	TO THE STATE OF TH	300000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3 0	÷
Other Local Revenue (Fund 01, Objec	ts 8600-8799) (Form MVPL Line A4	1		
Current Year (2016-17)	13,326,146.00	13,632,857,00	2.3%	No .
st Subsequent Year (2017-18)	11,561,104.00	11,561,104.00		No
nd Subsequent Year (2018-19)	11,561,104.00	11,561,104.00		No
Explanation: (required if Yes)				
		•		
Books and Supplies (Fund 01, Object				
Current Year (2016-17)	13,423,379,00	13,778,697.00	<u> </u>	No
st Subsequent Year (2017-18)	7,235,364.00	7,310,066,00		No
nd Subsequent Year (2018-19)	7,244,519.00	7,319,221.00	1.0%	No
Explanation:				
(required if Yes)				
لنسبب				
Services and Other Operating Expen				"
Current Year (2016-17)	32,608,847.00	31,887,124.00		No No
st Subsequent Year (2017-18)	30,931,873.00	30,163,242.00		. No
2nd Subsequent Year (2018-19)	31,187,407.00	30,418,776.00	-2,5%	No
Explanation:		······································		<u> </u>
(required if Yes)				
(rodunou ii roo)				
	· · · · · · · · · · · · · · · · · · ·			

19 64568 0000000 Form 01CSI

B. Calculating the District's Change in	n Total Operating Revenues and E	xpenditures		<u> </u>
DATA ENTRY: All data are extracted or c	alculated.			
Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Oth		50 000 074 00	0.6%	Met
Current Year (2016-17)	58,714,142.00	59,088,071,00	2.6%	Met
Ist Subsequent Year (2017-18)	48,008,715.00	49,251,915.00	0.0%	Met
nd Subsequent Year (2018-19)	48,040,575.00	48,040,575.00	0.0%	
Total Books and Supplies, and Ser	rvices and Other Operating Expenditu	res (Section 6A)		
Current Year (2016-17)	46,032,226.00	45,665,821.00	-0.8%	Met
Ist Subsequent Year (2017-18)	38,167,237.00	37,473,308.00	-1.8%	Met
2nd Subsequent Year (2018-19)	38,431,926,00	37,737,997.00	-1.8%	Met
	<u></u>	· · · · · · · · · · · · · · · · · · ·		
C. Comparison of District Total Oper	ating Revenues and Expenditures	to the Standard Percentage R	kange	
Explanation: Federal Revenue (linked from 6A If NOT met) Explanation: Other State Revenue				
(linked from 6A if NOT met)				
Explanation: Other Local Revenue (linked from 6A If NOT met)				
1b. STANDARD MET - Projected total years.	operating expenditures have not changed	l since first interim projections by m	ore than the standard for the current	t year and two subsequent fisca
Explanation: Books and Supplies (linked from 6A				
if NOT met)				
Explanation:				

19 64568 0000000 Form 01CSI

Printed: 3/1/2017 9:18 AM

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).

Deter 2015)	mining the District's Compliance , effective 2015-16 and 2016-17 - 0	with the Contribution Requ Ongoing and Major Mainter	irement for EC Section 170 nance/Restricted Maintenar	070.75, as amended by AB 104 nce Account (OMMA/RMA)	(Chapter 13, Statutes of	
NOTE:	AB 104 (Chapter 13, Statutes of 2015) retotal general fund expenditures and other	equires the district to deposit into the r financing uses for that fiscal year o	e account, for the 2015-16 and 201 or the amount that the district depo	6-17 fiscal years, a minimum amount sited into the account for the 2014-15	that is the lesser of 3% of the fiscal year.	4144
district	ENTRY: For the Required Minimum Contr deposited into the account for the 2014-15 es 1 and 2. All other data are extracted.	ibution, enter the lesser of 3% of the fiscal year. If EC 17070.75(e)(1) a	e total general fund expenditures a nd (e)(2) apply, input 3%. First Inte	nd other financing uses for the current frim data that exists will be extracted;	year or the amount that the otherwise, enter First Interim data	,
			Second Interim Contribution			بان. آر
		Required Minimum	Projected Year Totals (Fund 01, Resource 8150,			٠,
		Contribution	Objects 8900-8999)	Status		
1.	OMMA/RMA Contribution	8,264,920.00	8,290,495.00	Met		
2.	First Interim Contribution (information or (Form 01CSI, First Interim, Criterion 7, I		8,290,495.00			
If stat	us is not met, enter an X in the box that be	st describes why the minimum requi	ired contribution was not made;			
		Not applicable (district does no Exempt (due to district's small s Other (explariation must be pro	t participate in the Leroy F. Greene size [EC Section 17070.75 (b)(2)(E vided)	e School Facilities Act of 1998))]])		
	Explanation: (required if NOT met and Other is marked)					\$ 6.3. <u>1.1</u>

a mi

Status

Not Met

Not Met

Not Met

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)	10.9%	7.4%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):		2.5%	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.

Projected Year Totals

(12,433,114.00)

Net Change in Unrestricted Fund Balance Total Unrestricted Expenditures and Other Financing Uses

Deficit Spending Level

6.1%

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

 (Form 01I, Section E)
 (Form 01I, Objects 1000-7999)
 (If Net Change in Unrestricted Fund Balance is negative, else N/A)

 (Form MYPI, Line C)
 (Form MYPI, Line B11)
 Balance is negative, else N/A)

 (9,387,477.00)
 199,855,841.00
 4.7%

 (10,856,425.00)
 196,950,493.00
 5.5%

204,320,771.00

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 Board of Education is aware of the deficit spending pattern and will consider future actions necessary to address the Issue.

19 64568 0000000 Form 010Si

9A-1. Determining if the District's Ge	neral Fund Ending Balance is Positive	
DATA ENTRY: Current Year data are extra	cted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.	
	Ending Fund Balance	
	General Fund	يي.
Fiscal Year	Projected Year Totals (Form 01!, Line F2.) (Form MYPI, Line D2) Status	
Current Year (2016-17)	43,375,326.31 Met	
1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	32,399,556.31 Met 19,847,130.31 Met	
211d Subsequent feat (2010-19)	10,047,100.01) Miles	
94-2 Comparison of the District's F	nding Fund Balance to the Standard	
27-2. Comparison of the stockers	THAT I WITH DATE OF THE PARTY O	titu.
DATA ENTRY: Enter an explanation if the	standard is not met.	· '•
1a. STANDARD MET - Projected ger	eral fund ending balance is positive for the current fiscal year and two subsequent fiscal years.	
Frint		l l
Explanation:		
Explanation: (required if NOT met)		
· · · · · · · · · · · · · · · · · · ·		
· · · · · · · · · · · · · · · · · · ·		
(required if NOT met)		
(required if NOT met)	RD: Projected general fund cash balance will be positive at the end of the current fiscal year.	
(required if NOT met)		
(required if NOT met) B. CASH BALANCE STANDA 9B-1. Determining if the District's E		
(required if NOT met) B. CASH BALANCE STANDA 9B-1. Determining if the District's E	Ending Cash Balance is Positive a will be extracted; if not, data must be entered below.	
(required if NOT met) B. CASH BALANCE STANDA 9B-1. Determining if the District's E	Ending Cash Balance is Positive	
(required if NOT met) B. CASH BALANCE STANDA 9B-1. Determining if the District's E DATA ENTRY: If Form CASH exists, date Fiscal Year	Ending Cash Balance is Positive a will be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) Status	
(required if NOT met) B. CASH BALANCE STANDA 9B-1. Determining if the District's E DATA ENTRY: If Form CASH exists, data	Ending Cash Balance is Positive a will be extracted; if not, data must be entered below. Ending Cash Balance General Fund	
B. CASH BALANCE STANDA 9B-1. Determining if the District's E DATA ENTRY: If Form CASH exists, date Fiscal Year Current Year (2016-17)	Ending Cash Balance is Positive a will be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) Status	
B. CASH BALANCE STANDA 9B-1. Determining if the District's E DATA ENTRY: If Form CASH exists, date Fiscal Year Current Year (2016-17)	Ending Cash Balance is Positive a will be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) Status 61,678,150.74 Met Ending Cash Balance to the Standard	
B. CASH BALANCE STANDA 9B-1. Determining if the District's E DATA ENTRY: If Form CASH exists, date Fiscal Year Current Year (2016-17) 9B-2. Comparison of the District's DATA ENTRY: Enter an explanation if the	Ending Cash Balance is Positive a will be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) Status 61,878,150.74 Met Ending Cash Balance to the Standard e standard is not met.	
B. CASH BALANCE STANDA 9B-1. Determining if the District's E DATA ENTRY: If Form CASH exists, date Fiscal Year Current Year (2016-17) 9B-2. Comparison of the District's DATA ENTRY: Enter an explanation if the	Ending Cash Balance is Positive a will be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) Status 61,678,150.74 Met Ending Cash Balance to the Standard	
B. CASH BALANCE STANDA 9B-1. Determining if the District's E DATA ENTRY: If Form CASH exists, date Fiscal Year Current Year (2016-17) 9B-2. Comparison of the District's DATA ENTRY: Enter an explanation if the	Ending Cash Balance is Positive a will be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) Status 61,878,150.74 Met Ending Cash Balance to the Standard e standard is not met.	
B. CASH BALANCE STANDA 9B-1. Determining if the District's E DATA ENTRY: If Form CASH exists, date Fiscal Year Current Year (2016-17) 9B-2. Comparison of the District's DATA ENTRY: Enter an explanation if the	Ending Cash Balance is Positive a will be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column) Status 61,878,150.74 Met Ending Cash Balance to the Standard e standard is 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	D.	istrict 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	

Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Juappropriated 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.

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 Al, Line A4):	25,023	24,969	25,055
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):

a. Enter the name(s) of the SELPA(s): Foothill SELPA

1	Do you choose to exclude from the reserve calculation the	e nass-through funds distributed to SELPA members

If you are the SELPA AU and are excluding special education pass-through funds:

he pass-through funds distributed to SELPA members?	Yes
cation pass-through funds:	

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
 Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 	5,310,882.00	5,310,882.00	<u>5,310,882.00</u>

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.

- Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)
- 2. Plus: Special Education Pass-through
- (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
 3. Total Expenditures and Other Financing Uses
- (Line B1 plus Line B2)
 4. Reserve Standard Percentage Level
- Reserve Standard by Percent
- (Line B3 times Line B4)
 6. Reserve Standard by Amount
- (\$66,000 for districts with less than 1,001 ADA, else 0)
 7. District's Reserve Standard
 (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
284,947,238.00	276,423,200.00	284,320,745.00
284,947,238.00 3%	276,423,200.00 3%	284,320,745.00 3%
8,548,417.14	8,292,696.00	8,529,622.35
0.00	0.00	0.00
8,548,417.14	8,292,696.00	8,529,622. <u>35</u>

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.

Current Year

۸,

10C. Calculati	na the	District's	Availal	ble R	lesen	re A	mount

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.

	e Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year (2018-19)
(Unrest	ricted resources 0000-1999 except Line 4)	(2016-17)	(2017-18)	(2016-19)
1.	General Fund - Stabilization Arrangements	1	0.00	0.00
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0,00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,548,417.00	8,292,696.00	8,529,622,00
3,	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	22,443,866.41	12,278,739.41	61,777.41
4.	General Fund - Negative Ending Balances in Restricted Resources		ļ	
	(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	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0,00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	. 0.00	0.00
8.	Districts Available Reserve Amount (Lines C1 thru C7)	30,992,283.41	20,571,435.41	8,591,399.41
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.88%	7.44%	3.02%
	District's Reserve Standard (Section 10B, Line 7):		8,292,696.00	8,529,622.35
	(Section Tob, Line 7):	0,940,417.14	0,252,000.00	O,OLO,OLATOS
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to t	the	Standard

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

4.0	OTANDADD MET	Aveilable recenues	have met the stand	and for the current	vear and two subseque	ent fiscal vears

Explanation:			•	
(required if NOT met)				
		4		

SUPP	EMENTAL INFORMATION
ATA E	TRY: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	toes your district have any known or contingent liabilities (e.g., financial or program audits, litigation, tate compliance reviews) that have occurred since first interim projections that may impact the budget?
1b.	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 corrowings between funds? (Refer to Education Code Section 42603) No
1b.	If Yes, identify the interfund borrowings:
S 4.	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:

۶٠.

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. 6 .76 -5.0% to +5.0% District's Contributions and Transfers Standard: 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. First Interim Second Interim Percent Amount of Change Status Description / Fiscal Year (Form 01CSI, Item S5A) Projected Year Totals Change Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) Current Year (2016-17) (39,569,681.00) (39,569,681.00) 0.0% 0.00 Met 1st Subsequent Year (2017-18) (40,111,542.00) (40,111,542.00) 0.0% 0.00 Met 2nd Subsequent Year (2018-19) 0.00 Met (40,604,462.00) 0.0% Transfers in, General Fund * 1,481,351.00 1,481,351.00 0.0% 0.00 Met Current Year (2016-17) 1st Subsequent Year (2017-18) 00,0 0.00 0.0% 0.00 Met 2nd Subsequent Year (2018-19) 0.00 0.00 0,0% 00,00 Met 1c. Transfers Out, General Fund* 1,873,773.00 0.0% Current Year (2016-17) 1,873,773.00 00,0 Met 1,875,276.00 0.0% 0.00 1st Subsequent Year (2017-18) 1,875,276.00 Met 1,875,275,00 0.0% 0.00 Met 2nd Subsequent Year (2018-19) 1.875.275.00 1d. Capital Project Cost Overruns Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? Νo * 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. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years. Explanation: (required if NOT met) MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years. Explanation: (required if NOT met)

Glendale Unified Los Angeles County

2016-17 Second Interim General Fund School District Criteria and Standards Review

Explanation: uired if NOT met)			
ere have been no capital	project cost overruns occurring since first interim projec	ctions that may impact the general fund operational budget.	
ject Information:			
	- 44		

Printed: 3/1/2017 9:18 AM

ee .	I one torm	Commitment	c

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 paymer	nts will be funded. Also, explain how	any decrease to funding sources	s used to pay long-term commitments will	be replaced.
¹ Include multiyear commitme	ents, multiyear	debt agreements, and new program	ns or contracts that result in long-	term obligations.	
66A. Identification of the Distri	ct's Long-ter	m Commitments		<u>_</u>	
DATA ENTRY: If First InterIm data e: Extracted data may be overwritten to other data, as applicable.	xist (Form 01C update long-te	SI, Item S6A), long-term commitmer erm commitment data in Item 2, as a	nt data will be extracted and it wil pplicable. If no First Interim data	II only be necessary to click the appropriat exist, click the appropriate buttons for ite	te button for liem 1b. ms 1a and 1b, and enter all
a. Does your district have to (If No, skip items 1b and			Yes		
b. If Yes to Item 1a, have no since first interim project		multiyear) commitments been incurr	ed Yes		
If Yes to Item 1a, list (or upoperations) benefits other than pensions	iate) all new a s (OPEB); OPE	nd existing multiyear commitments a EB is disclosed in Item S7A.	and required annual debt service	amounts. Do not include long-term comm	itments for postemployment
	# of Years		CS Fund and Object Codes Use		Principal Balance as of July 1, 2016
Type of Commitment Capital Leases	Remaining	Funding Sources (Revent	les) Deb	t Service (Expenditures)	as of July 1, 2010
Certificates of Participation					210,564,985
General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences	24	Property Taxes	Measure K and Me	easure S	210,564,905
Other Long-term Commitments (do City of Glendale Loan	not include OF	PEB):	7439		1,422,149
					4,367,534
CREBS	13	Fund 40.1	7439		4,301,334
-7 -17					
TOTAL:		<u> </u>			216,354,668
TOTAL		Prior Year (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
ø		Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (con	tinued)	(P & I)	(P&I)	(P & I)	(P & I)
Capital Leases Certificates of Participation					
General Obligation Bonds		19,037,207	16,440,057	13,599,906	14,398,495
Supp Early Retirement Program State School Building Loans Compensated Absonces					
Other Long-term Commitments (c	ontinued):	157,000	177,000	195,999	216,000
CREBS		492,447	483,520	474,478	465,318
			·		
			<u></u>		
Total A	nnual Payment	19,686,654	17,100,577	14,270,383	15,079,813
Has total annua	i payment inc	reased over prior year (2015-16)?	No No	No	No

66B. Comparison of the Distric	ict's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explanation	n if Yes.
1a. No - Annual payments for lo	long-term commitments have not increased in one or more of the current and two subsequent fiscal years.
-	
Explanation: (Required if Yes to increase in total annual payments)	
S6C. Identification of Decreas	ses to Funding Sources Used to Pay Long-term Commitments
DATA ENTRY: Click the appropriate	ate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
Will funding sources used to	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 r	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)	

19 64568 0000000 Form 01Cରୀ

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. Ic	lentification of the District's Estimated Unfunded Liability for P	Postemployment Benefits Other Than Pensions (OPEB)	
DATA E	NTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. First data in items 2-4.	t Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second	
1.	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	' Ab
	c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?	No	
2.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL)	First Interim (Form 01CSI, Item S7A) Second Interim 45,181,349.00 45,181,349.00 45,181,349.00 45,181,349.00	1
	Are AAL and UAAL based on the district's estimate or an actuarial valuation? If based on an actuarial valuation, indicate the date of the OPEB valuation.	Actuarial Actuarial Jul 01, 2014 Jul 01, 2014	
3.	OPEB Contributions a, OPEB annual required contribution (ARC) per actuarial valuation or Al Measurement Method Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	First Interim (Form 01CSI, Item S7A) Second Interim	
	DPEB amount contributed (for this purpose, include premiums paid to (Funds 01-70, objects 3701-3752) Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	2,839,289.00 2,847,832.00 2,500,000.00 2,500,000.00 2,500,000.00 2,500,000.00	٠,
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	2,300,000.00 2,300,000.00 2,300,000.00 2,300,000.00 2,300,000.00 2,300,000.00	
	d. Number of retirees receiving OPEB benefits Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	179 179 179 179 179 179	
4.	Comments:		

19 64568 0000000 Form 01CSi

Printed: 3/1/2017 9:18 AM

	lentification of the District's Unfunded Liability for Self-insura		
DATA E	NTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First data in items 2-4.	it Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second	
1.	 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?		ë sum
	c. If Yes to Item 1a, have there been changes since		C
	first interim in self-insurance contributions?	n/a	
2.	Self-Insurance Liabilities	First Interim (Form 01CSI, item S7B) Second Interim	ورد کار در در کار
	Accrued liability for self-insurance programs Unfunded liability for self-insurance programs		
3.	Self-insurance Contributions	First Interim (Form 01CS), Item S7B) Second Interim	
	Required contribution (funding) for self-insurance programs Current Year (2016-17)	(Form 01CSI, Item S7B) Second Interim	
	1st Subsequent Yeár (2017-18) 2nd Subsequent Yeár (2018-19)		
	 b. Amount contributed (funded) for self-insurance programs Current Year (2016-17) 		
	1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)		
4.	Comments:	·	n ind
	Health and Weltare Is fully insured. Wor are self insured (minor programs). Prope	rkers Comp is currently "dollar-one" coverage. Ore-2005 Workers Comp are self Insured. Vision and dental arty Liabillity is in a JPA.	- 140

'n;

Printed: 3/1/2017 9:18 AM

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

	L Allalysis of Districts	_abor Agre	ements - Certificated (Non-ma	nagement) Employees		<u>-</u>	
TA ENT	RY: Click the appropriate Y	es or No but	tion for "Status of Certificated Labor	Agreements as of the Previo	ous Reporting Period." Ther	e are no extraction	s in this section.
tus of C	Certificated Labor Agreen ertificated labor negotiations	s settied as c	he Previous Reporting Period of first Interim projections?	N	0		
		If Yes, comp	olete number of FTEs, then skip to se	ection S8B.			
		If No, contin	ue with section S8A.				
rtificate	ed (Non-management) Sal	ary and Ber	efit Negotiations Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequen (2017-18		2nd Subsequent Year (2018-19)
re-equiv	f certificated (non-managen valent (FTE) positions	nent) ful!-	1,293.0	1,290		1,298.0	1,301.0
ia. H	iave any satary and benefit	If Yes, and If Yes, and	been settled since first interim proje the corresponding public disclosure the corresponding public disclosure blete questions 6 and 7.	documents have been filed	with the COE, complete que	stions 2 and 3. questions 2-5.	
1b. A	Are any salary and benefit n	egotiations s if Yes, con	fill unsettled? nplete questions 6 and 7.	Y	és		
egotiatio 2a. F	ons Settled Since First Intel Per Government Code Sect	rim Projectio ion 3547.5(a	ns), date of public disclosure board ma	eeting:			
2b. F	Per Government Code Sect certified by the district supe	rintendent ar), was the collective bargaining agre id chief business official? e of Superintendent and CBO certific	<u> </u>			
3. 1	Per Government Code Sec to meet the costs of the col	lective barga	e), was a budget revision adopted ining agreement? te of budget revision board adoption:		n/a		
4.	Period covered by the agre	ement:	Begin Date:		End Date:		
5.	Salary settlement:		,	Current Year _(2016-17)	1st Subseque (2017-1		2nd Subsequent Year (2018-19)
	Is the cost of salary settlen projections (MYPs)?	nent included	in the interim and multiyear				
		Total cos	One Year Agreement t of salary settlement				
		% change	e in salary schedule from prior year or				
•			Multiyear Agreement				
•		Total cos	st of salary settlement				
		% chang	of salary settlement e in salary schedule from prior year ter text, such as "Reopener")				

legotia	ions Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	1,307,708		
		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
-	Assertation and for any toritative enlargeschadule increases	(2016-17)	0	0
7.	Amount included for any tentative salary schedule increases	L		
ertific	ated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
, , , , , , ,				
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes 23,258,800
2.	Total cost of H&W benefits	20,440,000	21,849,400 Varies	Varies
3.	Percent of H&W cost paid by employer	Varies	9,9%	9.9%
4.	Percent projected change in H&W cost over prior year	5.2%	0,070	
Since I	afed (Non-management) Prior Year Settlements Negotiated First interim Projections			
Aré any settlem	new costs negotiated since first interim projections for prior year ents 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:			
Cortifi	cated (Non-management) Step and Column Adjustments	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Cetrii	Cated (Notificating Sections) Seep and Socialist Population	1		
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,400,000	1,400,000	1,400,000
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%
Certif	icated (Non-management) Attrition (layoffs and retiréments)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes
Certi List o etc.):	ficated (Non-management) - Other ther significant contract changes that have occurred since first interim projec	ctions and the cost impact of each cha	nge (i.e., class size, hours of employm	ent, leave of absence, bonuses,
	·			
	<u> </u>			
				= · , · = = · , = = · .

S8B. C	ost Analysis of District's Labor Agre	ements - Classified (Non-man	agement) Ei	mployees	<u>.</u>			
DATA E	NTRY: Click the appropriate Yes or No but	ton for "Status of Classified Labor A	Agreements as	of the Previous R	eporting P	eriod." There are no extractions	s in this section.	
			ection S8C.	No				
Classifi	ied (Non-management) Salary and Benet	it Negotiations Prior Year (2nd Interim) (2015-16)	Currer	nt Year 6-17)	1	st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)	iv.
Number FTE pos	r of classified (non-management) sitions	884.0	(201	0,000		0,000	900.0]
1a.	If Yes, and t	been settled since first Interim proje he corresponding public disclosure he corresponding public disclosure lete questions 6 and 7.	documents ha	No ve been filed with ve not been filed	the COE, with the CO	complete questions 2 and 3. DE, complete questions 2-5.		
1b.	Are any salary and benefit negotiations st	·		Yes			·	.a.e. 14. 3
<u>Negotia</u> 2a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a)		seting;]			
2b,	Per Government Code Section 3547.5(b) certified by the district superintendent and if Yes, date	, was the collective bargaining agre d chief business official? of Superintendent and CBO certific						
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargail If Yes, date			n/a				
4.	Period covered by the agreement:	Ведіп Date:] [ind Date:		•	â
5.	Salary settlement:			ent Year 16-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)	_
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear	, , , , , , , , , , , , , , , , , , ,					
	Total cost	One Year Agreement of salary settlement				· · · · · · · · · · · · · · · · · · ·		
	% change	in salary schedule from prior year	Ĺ.,]			:
	Total cost	Multiyear Agreement of salary settlement						7
		In salary schedule from prior year r text, such as "Reopener")	ļ 					
	identify th	e source of funding that will be used	i to support m	ultiyear salary con	nmitments;			_
						10-11-2 (Table		
Nego	ntiations Not Settled				-			
6.	Cost of a one percent increase in salar	y and statutory benefits		504,965 rent Year	<u>i</u>	1st Subsequent Year	2nd Subsequent Year	
7.	Amount included for any tentative salar	y schedule increases	(2	016-17)		(2017-18) 0	(2018-19)	0

19 64568 0000000 Form 01CSI

V,

2nd Subsequent Year

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
	11,000,000	11,777,600	12,555,200
2. Total cost of H&W benefits 3. Percent of H&W cost paid by employer	Varies	Varies	Varies
Percent of new cost paid by employer Percent projected change in H&W cost over prior year	5.2%	9.9%	9,9%
Classified (Non-management) Prior Year Settlements Negotiated Since First Interim Are any new costs negotiated since first Interim for prior year settlements Included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
Classified (Non-management) Step and Column Adjustments	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Oldsonion (Hon-managemoni) out and assum references			
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	400,000	400,000	400,000
Percent change in step & column over prior year	1.0%	1.0%	1.0%
Classified (Non-management) Attrition (layoffs and retirements)	Сцігепt Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are savings from attrition included in the Interim and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	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 er	nployment, leave of absence, bonuses	, etc.):

S8C. C	ost Analysis of District's Labor Agre	ements - Management/Supe	rvisor/Conf	idential Employee	s	
DATA E	NTRY: Click the appropriate Yes or No buttection.	on for "Status of Management/Su	pervisor/Conf	idential Labor Agreer	nents as of the Previous Reporting Per	iod." There are no extractions
	of Management/Supervisor/Confidential il managerial/confidential labor negotiations if Yes or n/a, complete number of FTEs, th if No, continue with section SSC.	settled as of first interim projection		ting Period No		
Manage	ement/Supervisor/Confidential Salary an	d Benefit Negotiations Prior Year (2nd Interim) (2015-16)		rent Year 016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	r of management, supervisor, and ntial FTE positions	185.0		190.0	190.0	190.0
1a.	Have any salary and benefit negotiations I If Yes, comp	peen settled since first interim proj lete question 2.	ections?	No		
	If No, compl	ete questions 3 and 4.			· 	
1b.	Are any salary and benefit negotiations st	il unsettled? olete questions 3 and 4.		Yes		
Negotia 2.	ations Settled Since First Interim Projection Salary settlement:	<u>s</u> .		rent Year 2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included in projections (MYPs)?	-	\2	(310-17)	(2017-10)	(2010-10)
	Change in s	f salary settlement				
	(may enter	text, such as "Reopener")	L	,, ,, ,, ,, ,, ,, ,, ,, ,, ,, , ,		
Negoti 3.	ations Not Settled Cost of a one percent increase in salary a	and statutory benefits		244,965		
4.	Amount included for any tentative salary	schadula incresses		rrent Year 2016-17) 0	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4.	Antiount included for any tentalive salary	SCIPCUME IIICIEASES				<u>, , </u>
	gement/Supervisor/Confidential h and Welfare (H&W) Benefits			rrent Year 2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of H&W benefit changes include	ied in the Interim and MYPs?	ļ	Yes	Yes	Yes
2.	Total cost of H&W benefits			3,300,000	3,543,00	3,786,000
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost of	ver prior year		Varies 5.2%	Varies 9,9%	Varies 9.9%
	gement/Supervisor/Confidential and Column Adjustments			ırrent 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	Yés	Yes
2. 3,	Cost of step & column adjustments Percent change in step and column over			250,000 1.0%	250,00	0 250,000
J.	Loroom analide at steh and deinight naet	biter Jees			1.070	1,7/10
	agement/Supervisor/Confidential r Benefits (mlleage, bonuses, etc.)			urrent Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of other benefits included in the	e interim and MYPs?		No	No No	No
2.	Total cost of other benefits			0		0
3.	Percent change in cost of other benefits	over prior year .	!	0.0%	0.0%	0.0%

Glendale Unified Los Angeles County

2016-17 Second Interim General Fund School District Criteria and Standards Review

19 64568 0000000 Form 01CSI

S9. Status of Other Funds

S9A. I	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?	2 A. C
	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.	
		•

	IONAL FISCAL IND			-
folic alei	wing fiscal indicators are desl t the reviewing agency to the	igned to provide additional data for reviewing agencies. A "Yes" answ need for additional review.	er to any stngle indicator does not necessarily suggest a cause for concern, but	
ΆE	NTRY: Click the appropriate Y	es or No button for items A2 through A9; Item A1 is automatically co	npleted based on data from Criterion 9.	
	Die een le flagge maake aktiewe about	iv that the district will end the current fiscal year with a		
1.	negative cash balance in the are used to determine Yes or	general fund? (Data from Criterion 9B-1, Cash Balance,	No	
		·		
2.	Is the system of personnel po	osition control independent from the payroll system?	Yes	
	,			
3.	Is enrollment decreasing in b	ooth the prior and current fiscal years?	Yes	
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?		No	
	enroument, entrer in the pro-	to current ilocal years		
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		No	
			-	
A6.	Does the district provide un	capped (100% employer paid) health benefits for current or	No	
	retired employees?		·	
A7.	Is the district's financial system independent of the county office system?		No	
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)		No	
	Code Section 42127.6(a)?	(if res, provide copies to the county office of educations)		
Α9	 Have there been personnal changes in the superIntendent or chief business official positions within the last 12 months? 		Yes	
			100	
Vhe	n providing comments for add	itional fiscal indicators, please include the item number applicable to	each comment.	
	Comments: (optional)	Line A9, New SuperIntendent and New Interim CBO		
	\-			,