

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**

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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 will be able to meet its financial obligations for the current and two subsequent fiscal years.
2. Qualified – the district may not be able to meet its financial obligations for the current and two subsequent fiscal years.
3. Negative – the district will be unable 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**

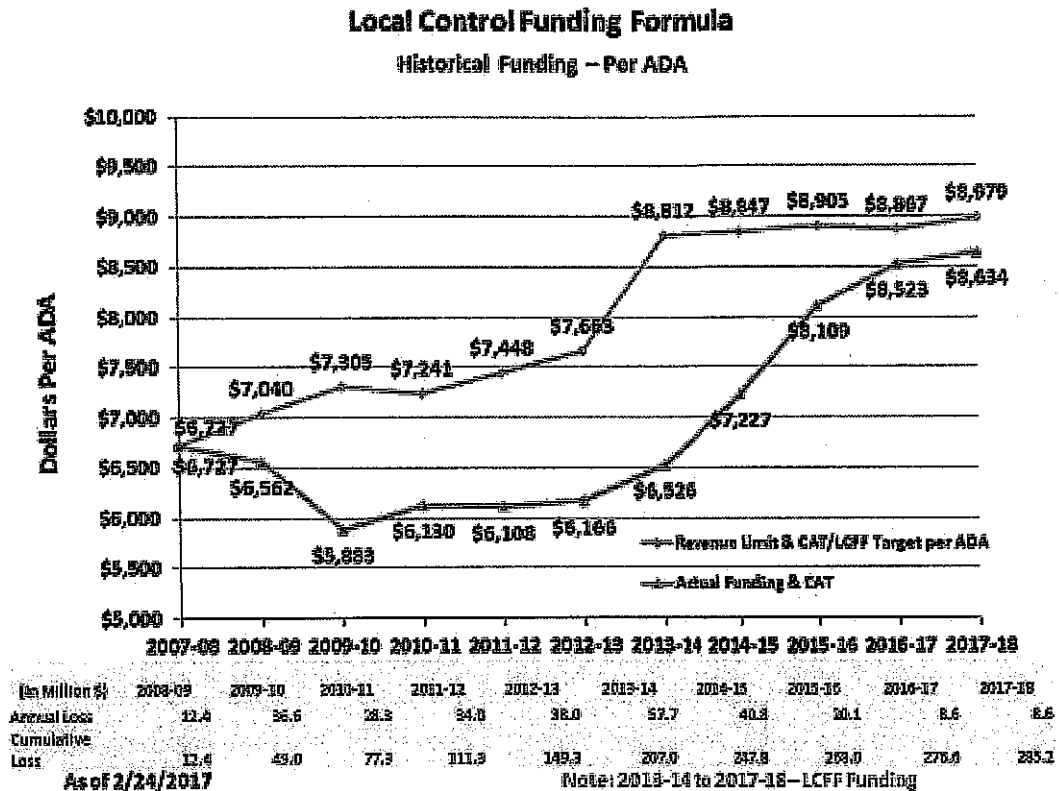
A Board approved fiscal stabilization plan for the \$8.2 million reduction in 2017-18 and 2018-19 needs to be submitted to Los Angeles County Office of Education (LACOE) with the 2016-17 Second Interim Report. In the attached fiscal stabilization plan, the Board of Education has identified the specific 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.

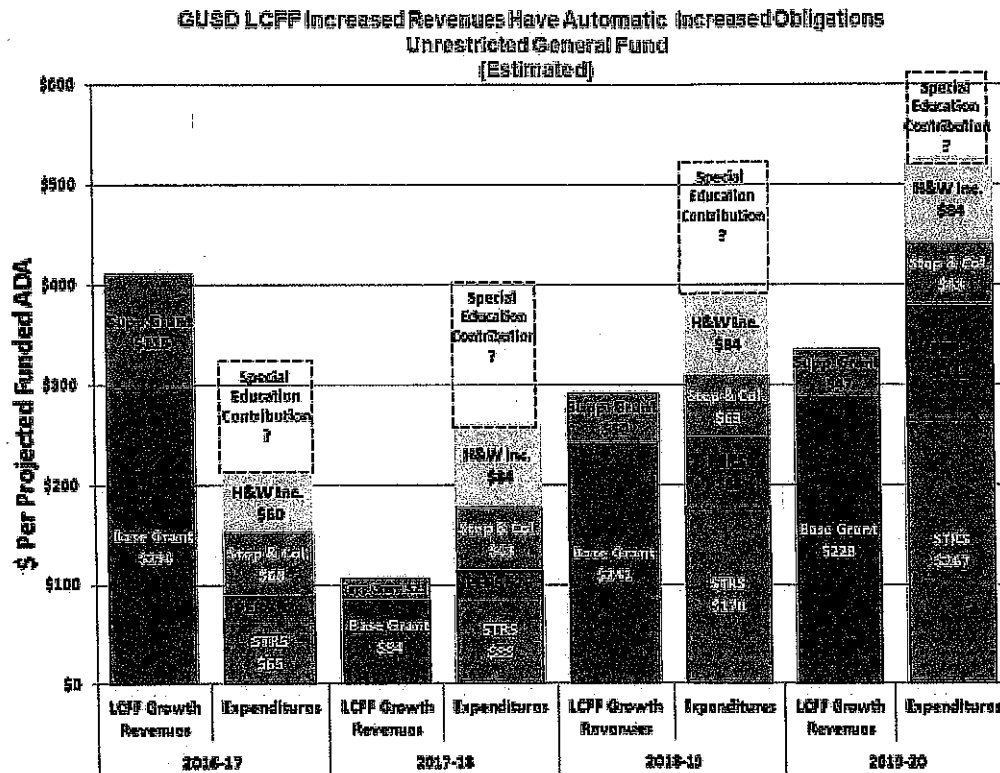
There is no statutory requirement for an increase in LCFF funding and One-Time Discretionary funds. Any increase depends upon the appropriation, by the Legislature and approved by the Governor, of state funds to provide an increase.

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**

Attachment A

| Category                                       | 2015-16<br>Actual | 2016-17     | 2017-18     | 2018-19     | 2019-20     |
|--|-------------------|-------------|-------------|-------------|-------------|
| <b>Local Control Funding Formula</b>           |                   |             |             |             |             |
| - 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%       |
| Gap Funding                                    | 52.56%            |             |             |             |             |
| Adopted Budget (June 2016)                     |                   | 49.08%      | 45.34%      | 6.15%       | 34.21%      |
| State Budget Adoption                          |                   | 54.18%      | 72.99%      | 40.36%      | 73.98%      |
| First Interim                                  |                   | 54.18%      | 72.99%      | 40.36%      | 73.98%      |
| Second Interim                                 |                   | 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            |             |             |             |             |
| Adopted Budget (June 2016)                     |                   | 14,161      | 14,161      | 14,161      | 14,161      |
| State Budget Adoption                          |                   | 14,161      | 14,161      | 14,161      | 14,161      |
| First Interim                                  |                   | 14,161      | 14,161      | 14,161      | 14,161      |
| Second Interim                                 |                   | 14,117      | 14,117      | 14,117      | 14,117      |
| <b>EMPLOYEE BENEFITS</b>                       |                   |             |             |             |             |
| - STRS Rates                                   | 10.730%           | 12.580%     | 14.430%     | 16.280%     | 18.130%     |
| - PERS Rates                                   | 11.847%           | 13.888%     | 15.800%     | 18.700%     | 21.600%     |
| - Workers Compensation                         | 3.003%            | 2.743%      | 2.743%      | 2.743%      | 2.743%      |
| - 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 | \$2,430,000 |
| <b>"SOLVENCY" TRANSFERS</b>                    |                   |             |             |             |             |
| - Early Retirement Benefit Fund #67.2          | \$0               | \$0         | \$0         | \$0         | \$0         |
| - Debt Service Fund #56.0 (for CCSS Program)   | \$1,370,025       | \$1,481,351 | \$0         | \$0         | \$0         |

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

| Major Changes   | 2015-16              | 2016-17              | 2017-18              | 2018-19              | 2019-20                | 2020-21                |
|---|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
| <b>Adopted Budget 2016-17 Ending Balance</b>  | \$ 33,182,609        | \$ 26,054,773        | \$ 21,923,858        | \$ 12,715,226        | \$ 4,780,524           | \$ (9,037,032)         |
| <b>Adjustment For Actual 2015-16 Ending Balance</b>   | \$ 11,007,003        | \$ 11,007,003        | \$ 11,007,003        | \$ 11,007,003        | \$ 11,007,003          | \$ 11,007,003          |
| <b>Revised 2016-17 Ending Balance Reflecting Actuals Adjustment</b>   | \$ 44,189,612        | \$ 37,061,776        | \$ 32,930,861        | \$ 23,722,229        | \$ 15,787,527          | \$ 1,969,971           |
| <b>Initial Adjustments (Board Approved)</b>   |                      |                      |                      |                      |                        |                        |
| Revised LCFF Funding Variables  |                      | \$ 296,304           | \$ 1,737,311         | \$ 4,244,768         | \$ 5,742,332           | \$ 5,742,332           |
| Charge RRM Indirect Costs   |                      | \$ 238,000           | \$ 238,000           | \$ 238,000           | \$ 238,000             | \$ 238,000             |
| Move Summer Floor Maintenance Activities to RRM   |                      | \$ 750,000           | \$ 750,000           | \$ 750,000           | \$ 750,000             | \$ 750,000             |
| Appropriate Carry-Over  |                      | \$ (3,443,998)       |                      |                      |                        |                        |
| Misc. Local Revenue   |                      | \$ 3,376             |                      |                      |                        |                        |
| <b>First Interim Adjustments</b>  |                      |                      |                      |                      |                        |                        |
| Reverse \$4.0 million of 2017-18 and 2018-19 Solvency Savings Reduction Placeholders in each year.  |                      | \$ -                 | \$ (4,000,000)       | \$ (4,000,000)       | \$ -                   | \$ -                   |
| 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 \$8.2m solvency savings reduction "undefined" placeholder + \$11.4m negative "undefined" unassigned amount = negative \$19.6m undefined balance (reductions not yet identified) |                      |                      |                      |                      |                        |                        |
| Revised LCFF Funding Variables  |                      | \$ 69,100            | \$ (15,483)          | \$ (70,512)          | \$ (43,337)            | \$ (43,337)            |
| Return Certain ETIS Measure S Salary & Benefit Costs To General Fund  |                      | \$ (200,000)         | \$ (200,000)         | \$ (200,000)         | \$ (200,000)           | \$ (200,000)           |
| Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 and 2019-20<br>(release future year LCFF Reserve funds in those years to cover the BIA/EAIS cost increases)   |                      |                      |                      |                      |                        |                        |
| 2017-18   | \$ -                 | \$ -                 | \$ (1,300,000)       | \$ (1,300,000)       | \$ (1,300,000)         | \$ (1,300,000)         |
| 2018-19   | \$ -                 | \$ -                 | \$ -                 | \$ (1,300,000)       | \$ (1,300,000)         | \$ (1,300,000)         |
| 2019-20   | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ (1,300,000)         | \$ (1,300,000)         |
| 2020-21   | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ (1,300,000)         |
| <b>Second Interim Adjustments (To Date - Not Yet Board Approved)</b>  |                      |                      |                      |                      |                        |                        |
| Revised LCFF Funding Variables (Governor's 2017-18 January Budget)  |                      | \$ 25,228            | \$ (5,058,040)       | \$ (949,988)         | \$ (637,686)           | \$ 8,371,374           |
| STRS Future Year Cost Increases (State has not yet released details)  |                      | \$ -                 | TBD                  | TBD                  | TBD                    | TBD                    |
| PERS Future Year Cost Increases   |                      | \$ -                 | \$ (120,498)         | \$ (636,750)         | \$ (1,246,343)         | \$ (2,167,367)         |
| One-Time State Funding At Approx. \$48 per ADA  |                      | \$ -                 | \$ 1,243,200         | \$ -                 | \$ -                   | \$ -                   |
| Misc. Local Revenue   |                      | \$ 2,349             | \$ -                 | \$ -                 | \$ -                   | \$ -                   |
| Current Year Impact   | \$ -                 | \$ (2,259,641)       | \$ (6,725,510)       | \$ (3,224,482)       | \$ 702,966             | \$ 7,491,002           |
| Cumulative Impact to Ending Balance   | \$ -                 | \$ (2,259,641)       | \$ (8,985,151)       | \$ (12,209,633)      | \$ (11,506,667)        | \$ (4,015,665)         |
| <b>Adjusted Ending Balance Projection</b>   | <b>\$ 44,189,612</b> | <b>\$ 34,802,135</b> | <b>\$ 23,945,710</b> | <b>\$ 11,512,596</b> | <b>\$ 4,280,860</b>    | <b>\$ (2,045,694)</b>  |
| <b>Designated and Restricted Portion:</b>   |                      |                      |                      |                      |                        |                        |
| Revolving Cash  | \$ 70,000            | \$ 70,000            | \$ 70,000            | \$ 70,000            | \$ 70,000              | \$ 70,000              |
| Stores  | \$ 61,631            | \$ 61,631            | \$ 61,631            | \$ 61,631            | \$ 61,631              | \$ 61,631              |
| 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           | \$ 8,909,306           |
| Reserve For Future LACOE System Charges   |                      | \$ 1,400,000         | \$ 1,400,000         | \$ 1,400,000         | \$ 1,400,000           | \$ 1,400,000           |
| Reserve LCFF Net Income Growth less STRS/PERS/Special Education Increases   | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ 4,150,186           | \$ 14,895,466          |
| Reserve for Carry-Overs, MAA, Board Elections   | \$ 1,389,566         | \$ 1,389,566         | \$ 1,389,566         | \$ 1,389,566         | \$ 1,389,566           | \$ 1,389,566           |
| Reserve for Planned Operational Draw-Down   | \$ 2,142,282         | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                   |
| <b>Adjusted Balance in Excess of Assigned And 3% Reserve</b>  | <b>\$ 31,156,603</b> | <b>\$ 22,443,866</b> | <b>\$ 12,278,739</b> | <b>\$ 61,777</b>     | <b>\$ (11,454,146)</b> | <b>\$ (28,771,663)</b> |

Glendale USD

Possible Budget Reductions 2017-18 and 2018-19

|   | Estimated Reduction 2017-2018 | Estimated Reduction 2018-2019 | Reduction % | Comments   | LCAP   |
|---|-------------------------------|-------------------------------|-------------|--|--------|
| Review use of outside services and retired certificated staff       | 50,000                        | 50,000                        |             |  | #1     |
| Identify areas for Special Education reductions                     | 500,000                       | 1,050,000                     | 2%          | Aides, Reduce number of students identified- cost to GF \$56,063,642   | #1, #3 |
| Approve conferences based on purpose and alignment to LCAP          | 50,000                        | 50,000                        | 20%         | Limit out of state conferences to those necessary for LCAP or Grants   | #1, #4 |
| Reduce sub days for Professional Development                        | 100,000                       | 100,000                       | 10%         | Common release days PD outside of school day, PBIS days  | #1, #4 |
| Examine cost of 3rd party contracts                                 | 250,000                       | 250,000                       | 1%          | ready, PBIS LACOE Contract   | #1, #4 |
|   |                               |                               |             | Build interventions to avoid over identification in SPED   | #1, #4 |
| Reduce cost of Transportation (SPED and Clark)                      | 500,000                       | 500,000                       | 10%         | Charge on sliding scale or get a community sponsors for Clark ; Develop a minimum distance   | #3     |
| Increase communication with parents by means other than paper       | 10,000                        | 10,000                        |             |  | #6     |
| Reduce overtime for classified management position                  | 15,000                        | 15,000                        | 25%         | Reduce number of false alarms  | #7     |
| Review classified staffing level                                    | 1,200,000                     | 1,200,000                     | 5%          |  | #7     |
| Reduction of costs for Meal/snacks at meetings                      | 20,000                        | 20,000                        | 20%         | Possible unity savings for one week of closure in July (GWWF, Edison, GAS) (total monthly cost/4)  | NA     |
| Close Elementary and Middle school total for one week in the summer | 44,431                        | 44,431                        | 100%        | CVW (Total monthly cost /8)  | NA     |
| Have summer school at less sites                                    | 130,000                       | 130,000                       | 100%        | Possible utility savings for having summer school at one site (SWP, Edison, GAS) calculated based on average cost for 4 MS and 4 HS for 5 weeks (There could be additional savings/cost depending on | NA     |
| Cost of copies  | 50,000                        | 50,000                        | 10%         | Go digital   | NA     |
| District office supplies  | 70,000                        | 70,000                        | 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%         | for profit entities  | NA     |
| Increase E-waste rebates by including community E-waste             | 5,000                         | 5,000                         |             |  | NA     |
| Cell towers at FASO and Administration                              |                               | 50,000                        |             |  | NA     |
| Commodity recycling-Cardboard                                       | 5,000                         | 5,000                         |             |  | NA     |
| Increase enrollment   | 900,000                       | 900,000                       |             | work w/City "move of Glendale", increase marketing   | NA     |
| <b>Total</b>  | <b>4,924,431</b>              | <b>5,524,431</b>              |             |  |        |

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 07, 2017 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Craig Larimer Telephone: (818)241-3111 ext. 1349  
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.

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

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

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



| SUPPLEMENTAL INFORMATION (continued) |   |   | No  | Yes |
|--------------------------------------|---|---|-----|-----|
| S6                                   | Long-term Commitments                       | Does the district have long-term (multiyear) commitments or debt agreements?  |     | X   |
|                                      |   | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?   | X   |     |
|                                      |   | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?                            | X   |     |
| S7a                                  | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)?   |     | X   |
|                                      |   | • If yes, have there been changes since first interim in OPEB liabilities?  | X   |     |
| S7b                                  | Other Self-insurance Benefits               | Does the district operate any self-insurance programs (e.g., workers' compensation)?  | X   |     |
|                                      |   | • If yes, have there been changes since 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)  |     | X   |
|                                      |   | • Classified? (Section S8B, Line 1b)  |     | 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)   | n/a |     |
|                                      |   | • Classified? (Section S8B, Line 3)   | n/a |     |
| S9                                   | Status of Other Funds                       | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?  | X   |     |

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

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 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           | -21.71%                    | 4,491,680.00           |
| 4. Other Local Revenues   | 8600-8799            | 4,279,424.00                         | -4.83%                     | 4,072,695.00           | 0.00%                      | 4,072,695.00           |
| 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                   |
| c. Contributions  | 8980-8999            | (39,569,681.00)                      | 137%                       | (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>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 102,386,164.00         |                            | 102,271,093.00         |
| b. Step & Column Adjustment   |                      |                                      |                            | 1,400,000.00           |                            | 1,400,000.00           |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (1,515,071.00)         |                            | (4,851.00)             |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 102,386,164.00                       | -0.11%                     | 102,271,093.00         | 1.36%                      | 103,666,242.00         |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 23,435,569.00          |                            | 24,185,853.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 180,000.00             |                            | 180,000.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 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          | 9.01%                      | 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   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 1,015,000.00                         | 0.00%                      | 1,015,000.00           | 0.00%                      | 1,015,000.00           |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 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         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                                      |                            |                        |                            |                        |
|   |                      | (9,387,477.00)                       |                            | (10,856,425.00)        |                            | (12,433,114.00)        |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 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                        |                            | 23,945,710.41          |                            | 11,512,596.41          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 1,020,286.00                         |                            | 584,709.00             |                            | 131,631.00             |
| b. Restricted   | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780                 | 2,789,566.00                         |                            | 2,789,566.00           |                            | 2,789,566.00           |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 8,548,417.00                         |                            | 8,292,696.00           |                            | 8,529,622.00           |
| 2. Unassigned/Unappropriated  | 9790                 | 22,443,866.41                        |                            | 12,278,739.41          |                            | 61,777.41              |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | 34,802,135.41                        |                            | 23,945,710.41          |                            | 11,512,596.41          |

| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| <b>1. General Fund</b>   |              |                                      |                            |                        |                            |                        |
| 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                        |                            | 12,278,739.41          |                            | 61,777.41              |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)  |              |                                      |                            |                        |                            |                        |
| <b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| <b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>  |              | <b>30,992,283.41</b>                 |                            | <b>20,571,435.41</b>   |                            | <b>8,591,399.41</b>    |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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. |              |                                      |                            |                        |                            |                        |
| A1 is based on the State Adopted budget factors for LCFF. B10 primarily reflects 2017-18 solvency reductions, B1D reflects enrollment changes, 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 BLA/EAIS increases. STRS/PERS increases reflected in all years.                   |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCF/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 A1 thru A5c)  |                      | 84,320,099.00                        | -5.89%                     | 79,353,362.00          | 0.66%                      | 79,880,662.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| 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  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (1,365,901.00)         |                            | (250,011.00)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 25,300,439.00                        | -4.41%                     | 24,184,538.00          | 0.00%                      | 24,184,527.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| 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  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (251,009.00)           |                            | (150,005.00)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 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          | 0.00%                      | 13,623,579.00          |
| 6. Capital Outlay   | 6000-6999            | 343,567.00                           | -76.47%                    | 81,306.00              | 0.00%                      | 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)  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 85,091,397.00                        | -6.60%                     | 79,472,707.00          | 0.66%                      | 79,999,974.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                                      |                            |                        |                            |                        |
|   |                      | (771,298.00)                         |                            | (119,345.00)           |                            | (119,312.00)           |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 9,344,488.90                         |                            | 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  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 |                                      |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 |                                      |                            |                        |                            |                        |
| d. Assigned   | 9780                 |                                      |                            |                        |                            |                        |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 |                                      |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Lines 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 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| <b>1. General Fund</b>   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated Amount  | 9790         |                                      |                            |                        |                            |                        |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)  |              |                                      |                            |                        |                            |                        |
| <b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                                      |                            |                        |                            |                        |
| <b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>  |              |                                      |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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.  |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2017-18 Projection (C) | % Change (Cols. E-C/C) (D) | 2018-19 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 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                   |
| 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>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 127,686,603.00         |                            | 126,455,631.00         |
| b. Step & Column Adjustment   |                      |                                      |                            | 1,650,000.00           |                            | 1,650,000.00           |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (2,880,972.00)         |                            | (254,862.00)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 127,686,603.00                       | -0.96%                     | 126,455,631.00         | 1.10%                      | 127,850,769.00         |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 41,319,459.00          |                            | 41,968,734.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 330,000.00             |                            | 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           | 0.13%                      | 7,319,221.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 31,887,124.00                        | -5.41%                     | 30,163,242.00          | 0.85%                      | 30,418,776.00          |
| 6. Capital Outlay   | 6000-6999            | 477,159.00                           | -65.86%                    | 162,898.00             | 0.00%                      | 162,898.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 920,570.00                           | 0.00%                      | 920,570.00             | 0.00%                      | 920,570.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (401,000.00)                         | 0.00%                      | (401,000.00)           | 0.00%                      | (401,000.00)           |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| 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                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                                      |                            | (4,150,000.00)         |                            | (4,150,000.00)         |
| 11. Total (Sum lines B1 thru B10)   |                      | 284,947,238.00                       | -2.99%                     | 276,423,200.00         | 2.86%                      | 284,320,745.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                                      |                            |                        |                            |                        |
|   |                      | (10,158,775.00)                      |                            | (10,975,770.00)        |                            | (12,552,426.00)        |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 53,534,101.31                        |                            | 43,375,326.31          |                            | 32,399,556.31          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 43,375,326.31                        |                            | 32,399,556.31          |                            | 19,847,130.31          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| 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  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780                 | 2,789,566.00                         |                            | 2,789,566.00           |                            | 2,789,566.00           |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 8,548,417.00                         |                            | 8,292,696.00           |                            | 8,529,622.00           |
| 2. Unassigned/Unappropriated  | 9790                 | 22,443,866.41                        |                            | 12,278,739.41          |                            | 61,777.41              |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                               |                      | 43,375,326.31                        |                            | 32,399,556.31          |                            | 19,847,130.31          |

| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>  |              |                                      |                            |                        |                            |                        |
| <b>1. General Fund</b>   |              |                                      |                            |                        |                            |                        |
| 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                        |                            | 12,278,739.41          |                            | 61,777.41              |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)  | 979Z         |                                      |                            | 0.00                   |                            | 0.00                   |
| <b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| <b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>   |              | <b>30,992,283.41</b>                 |                            | <b>20,571,435.41</b>   |                            | <b>8,591,399.41</b>    |
| <b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>  |              | <b>10.88%</b>                        |                            | <b>7.44%</b>           |                            | <b>3.02%</b>           |
| <b>F. RECOMMENDED RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| <b>1. Special Education Pass-through Exclusions</b>  |              |                                      |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):   |              |                                      |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  | Yes          |                                      |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:   |              |                                      |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):  |              |                                      |                            |                        |                            |                        |
| Foothill SELPA   |              |                                      |                            |                        |                            |                        |
| <b>2. Special education pass-through funds</b>   |              |                                      |                            |                        |                            |                        |
| (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              |                                      |                            |                        |                            |                        |
|  |              | 5,310,882.00                         |                            | 5,310,882.00           |                            | 5,310,882.00           |
| <b>2. District ADA</b>   |              |                                      |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)                |              |                                      |                            |                        |                            |                        |
|  |              | 25,023.00                            |                            | 24,969.00              |                            | 25,055.00              |
| <b>3. Calculating the Reserves</b>   |              |                                      |                            |                        |                            |                        |
| 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 F1a is No)   |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  |              | 284,947,238.00                       |                            | 276,423,200.00         |                            | 284,320,745.00         |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)   |              | 3%                                   |                            | 3%                     |                            | 3%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |              | 8,548,417.14                         |                            | 8,292,696.00           |                            | 8,529,622.35           |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)   |              | 8,548,417.14                         |                            | 8,292,696.00           |                            | 8,529,622.35           |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)   |              | YES                                  |                            | YES                    |                            | YES                    |

| Description  | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| <b>A. DISTRICT</b>   |  |  |  |  |                             |  |
| <b>1. Total District Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)  | 25,150.00                                | 25,116.00  | 25,023.00  | 25,116.00                                      | 0.00                        | 0%                                     |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)                               | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 25,150.00                                | 25,116.00  | 25,023.00  | 25,116.00                                      | 0.00                        | 0%                                     |
| <b>5. District Funded County Program ADA</b>   |  |  |  |  |                             |  |
| a. County Community Schools  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| b. Special Education-Special Day Class   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| c. Special Education-NPS/LCI   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| d. Special Education Extended Year   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools  | 19.00                                    | 18.00  | 18.00  | 18.00  | 0.00                        | 0%                                     |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 19.00                                    | 18.00  | 18.00  | 18.00  | 0.00                        | 0%                                     |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 25,169.00                                | 25,134.00  | 25,041.00  | 25,134.00                                      | 0.00                        | 0%                                     |
| <b>7. Adults in Correctional Facilities</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |  |  |  |  |                             |  |



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Cashflow Worksheet - Budget Year (1)

Glendale Unified  
Los Angeles County

| Object  | July            | August         | September     | October        | November       | December       | January       | February       |
|---|-----------------|----------------|---------------|----------------|----------------|----------------|---------------|----------------|
| <b>ACTUALS THROUGH THE MONTH OF</b><br>(Enter Month Name) |                 |                |               |                |                |                |               |                |
| <b>A. BEGINNING CASH</b>                                  | 74,008,626.20   | 60,564,877.95  | 64,935,261.44 | 73,800,392.13  | 65,187,737.76  | 61,722,869.15  | 82,116,098.58 | 81,582,098.03  |
| <b>B. RECEIPTS</b>  |                 |                |               |                |                |                |               |                |
| LFFF/Revenue Limit Sources                                | 6,074,958.00    | 6,074,958.00   | 19,111,287.00 | 10,994,925.00  | 10,994,925.00  | 19,111,287.00  | 11,388,654.78 | 11,213,813.64  |
| Principal Apportionment                                   | 566,144.29      | 1,409,276.03   | 83,234.00     | (29,557.43)    | 1,243,457.80   | 21,342,685.00  | 6,315,407.50  | 3,155,112.00   |
| Property Taxes  |                 |                |               |                |                |                |               |                |
| Miscellaneous Funds                                       | 84,108.96       | 527,285.27     | 1,778,065.00  | 127,464.47     | 227,616.36     | 753,014.88     | 286,489.97    | 2,136,547.79   |
| Federal Revenue   | 648,401.00      | 5,299,563.97   | 1,928,332.00  | 1,373,492.67   | 3,853,442.00   | 4,775,905.00   | 4,280,116.60  | 732,851.61     |
| Other State Revenue                                       | 374,607.18      | 5,846,248.05   | 991,958.00    | 1,013,138.57   | 962,366.48     | 789,573.38     | 1,930,601.40  | 205,205.00     |
| Other Local Revenue                                       |                 |                |               |                |                |                |               |                |
| Interfund Transfers In                                    |                 |                | 1,481,351.00  |                |                |                |               |                |
| All Other Financing Sources                               |                 |                |               |                |                |                |               |                |
| <b>TOTAL RECEIPTS</b>                                     | 7,749,217.42    | 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  |
| <b>C. DISBURSEMENTS</b>                                   |                 |                |               |                |                |                |               |                |
| Certificated Salaries                                     | 348,008.70      | 1,659,358.01   | 10,803,514.28 | 10,953,870.97  | 11,094,075.00  | 11,032,131.00  | 11,082,657.00 | 11,785,498.01  |
| Classified Salaries                                       | 1,620.97        | 1,988,300.60   | 3,392,049.91  | 3,423,779.07   | 3,413,200.50   | 3,305,784.40   | 3,249,064.99  | 3,755,943.09   |
| Employee Benefits   | 864,370.06      | 772,396.44     | 2,579,207.82  | 6,120,860.69   | 6,060,599.30   | 6,073,175.30   | 6,062,833.90  | 6,478,564.92   |
| Books and Supplies  | 91,212.67       | 854,766.31     | 774,689.02    | 687,427.11     | 749,589.95     | 678,256.67     | 734,375.34    | 1,533,396.82   |
| Services  | 1,421,234.89    | 1,531,914.04   | 1,607,621.16  | 2,409,808.98   | 2,530,700.46   | 1,939,820.40   | 3,562,985.48  | 2,765,506.43   |
| Capital Outlay  | 1,697.03        | 4,927.78       | 9,817.34      | 21,683.07      | 13,356.24      | 5,811.93       | 39,617.04     | 64,374.43      |
| Other Outgo   | 177,000.00      | (102,009.77)   | 102,010.00    |                |                |                | (100,255.23)  | 200,578.00     |
| Interfund Transfers Out                                   |                 |                |               |                |                |                |               |                |
| All Other Financing Uses                                  |                 |                |               |                |                |                |               |                |
| <b>TOTAL DISBURSEMENTS</b>                                | 2,905,144.32    | 6,719,653.41   | 19,468,909.53 | 23,717,449.89  | 23,861,522.45  | 23,243,561.70  | 24,625,276.52 | 26,583,861.70  |
| <b>D. BALANCE SHEET ITEMS</b>                             |                 |                |               |                |                |                |               |                |
| Assets and Deferred Outflows                              |                 |                |               |                |                |                |               |                |
| Cash Not In Treasury                                      |                 |                |               |                |                |                |               |                |
| Accounts Receivable                                       | 3,593,928.23    | 1,886,943.78   | 2,887,134.47  | 1,388,540.44   | 239,280.37     | 0.00           | (27,055.56)   | 59,946.29      |
| Due From Other Funds                                      |                 |                |               |                |                |                |               |                |
| Stores  |                 |                |               |                |                |                |               |                |
| Prepaid Expenditures                                      |                 |                |               |                |                |                |               |                |
| Other Current Assets                                      |                 |                |               |                |                |                |               |                |
| Deferred Outflows of Resources                            | 0.00            | 1,866,943.78   | 2,887,134.47  | 1,388,540.44   | 239,280.37     | 0.00           | (27,055.56)   | 59,946.29      |
| <b>SUBTOTAL</b>   | 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                          |                 |                |               |                |                |                |               |                |
| Accounts Payable  | 21,193,929.00   | 432,393.06     | 100,635.32    | (81,458.60)    | (2,772,525.20) | 3,193,943.00   | 89,899.00     | (94,822.82)    |
| Due To Other Funds  |                 |                |               |                |                |                |               |                |
| Current Loans   |                 |                |               |                |                |                |               |                |
| Unearned Revenues   |                 |                |               |                |                |                |               |                |
| Deferred Inflows of Resources                             |                 |                |               |                |                |                |               |                |
| <b>SUBTOTAL</b>   | 21,193,929.00   | 432,393.06     | 100,635.32    | (81,458.60)    | (2,772,525.20) | 3,193,943.00   | 89,899.00     | (94,822.82)    |
| <b>Nonoperating</b>                                       |                 |                |               |                |                |                |               |                |
| Suspense Clearing   | (686,820.58)    | (9,501,855.14) | 178,314.07    | 245,393.20     | 163,039.83     | 58,268.87      | 6,962.28      | (20,336.10)    |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          | 0.00            | (8,087,304.42) | 2,964,813.22  | 1,685,392.24   | 3,174,844.40   | (3,135,674.13) | (109,932.28)  | 134,433.01     |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               | (18,286,821.35) | 4,370,383.49   | 8,365,130.69  | (8,612,654.37) | (3,464,663.61) | 20,393,229.43  | (534,000.55)  | (9,005,998.65) |
| <b>F. ENDING CASH (A + E)</b>                             | 60,564,877.95   | 64,935,261.44  | 73,800,392.13 | 65,187,737.76  | 61,722,869.15  | 82,116,098.58  | 81,582,098.03 | 72,576,199.38  |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |                 |                |               |                |                |                |               |                |

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

Glendale Unified  
Los Angeles County

| Object  | ACTUALS THROUGH THE MONTH OF (Enter Month Name) |                |                |               |      | Juns            | Accruals | Adjustments     | TOTAL           | BUDGET          |
|---|---|----------------|----------------|---------------|------|-----------------|----------|-----------------|-----------------|-----------------|
|   | March   | April          | May            | June          | July |                 |          |                 |                 |                 |
| <b>A. BEGINNING CASH</b>                                  | 72,576,199.98                                   | 71,221,612.97  | 70,074,366.28  | 60,846,792.20 |      |                 |          |                 |                 |                 |
| <b>B. RECEIPTS</b>  |   |                |                |               |      |                 |          |                 |                 |                 |
| 8010-8019 LCFF/Revenue Limit Sources                      | 20,493,421.64                                   | 11,213,813.04  | 11,213,813.04  | 17,353,553.82 |      | 3,139,857.94    |          |                 | 156,259,279.00  |                 |
| 8020-8079 Principal Apportionment                         | 122,055.00                                      | 9,963,060.00   | 2,973,726.00   | 8,815,172.01  |      |                 |          |                 | 55,959,762.00   | 0.00            |
| 8080-8099 Miscellaneous Funds                             | 3,140,599.17                                    | 2,509,643.37   | 2,228,950.11   | 1,947,984.80  |      | 2,252,172.86    |          |                 | 17,994,931.00   | 17,994,931.00   |
| 8300-8599 Federal Revenue                                 | 1,072,851.48                                    | 1,038,727.00   | 532,251.87     | 787,630.68    |      | 1,137,077.14    |          |                 | 27,460,283.00   | 27,460,283.00   |
| 8600-8799 Other Local Revenue                             | 104,335.00                                      | 407,803.00     | 306,836.00     | 314,625.94    |      | 385,557.00      |          |                 | 13,632,857.00   | 13,632,857.00   |
| 8910-8929 Interfund Transfers In                          |   |                |                |               |      |                 |          |                 | 1,481,351.00    | 1,481,351.00    |
| 8930-8979 All Other Financing Sources                     | 24,832,962.29                                   | 25,133,037.01  | 17,255,557.82  | 29,218,967.23 |      | 6,914,674.94    | 0.00     |                 | 274,788,463.00  | 274,788,463.00  |
| <b>TOTAL RECEIPTS</b>                                     |   |                |                |               |      |                 |          |                 |                 |                 |
| <b>C. DISBURSEMENTS</b>                                   |   |                |                |               |      |                 |          |                 |                 |                 |
| 1000-1989 Certificated Salaries                           | 11,785,498.01                                   | 11,785,498.01  | 11,785,498.01  | 11,785,498.01 |      | 11,785,498.00   |          |                 | 127,686,603.00  | 127,686,603.00  |
| 2000-2999 Classified Salaries                             | 3,755,943.09                                    | 3,755,943.09   | 3,755,943.09   | 3,755,943.09  |      | 3,755,943.11    |          |                 | 41,319,459.00   | 41,319,459.00   |
| 3000-3999 Employee Benefits                               | 6,478,564.92                                    | 6,478,564.92   | 6,478,564.92   | 6,478,564.92  |      | 6,478,564.89    |          |                 | 67,404,853.00   | 67,404,853.00   |
| 4000-4999 Books and Supplies                              | 1,533,396.82                                    | 1,533,396.82   | 1,533,396.82   | 1,533,396.82  |      | 1,533,396.83    |          |                 | 13,778,897.00   | 13,778,897.00   |
| 5000-5999 Services  | 2,765,506.43                                    | 2,765,506.43   | 2,765,506.43   | 2,765,506.43  |      | 2,765,506.44    |          |                 | 31,887,124.00   | 31,887,124.00   |
| 6000-6999 Capital Outlay                                  | 64,374.43                                       | 64,374.43      | 64,374.43      | 64,374.43     |      | 64,374.42       |          |                 | 477,159.00      | 477,159.00      |
| 7000-7499 Other Outgo                                     | (95,735.00)                                     | (103,000.00)   | 99,848.00      | 130,552.00    |      | 180,552.00      |          |                 | 519,570.00      | 519,570.00      |
| 7600-7629 Interfund Transfers Out                         |   |                |                |               |      |                 |          |                 | 1,873,773.00    | 1,873,773.00    |
| 7630-7699 All Other Financing Uses                        | 26,287,548.70                                   | 26,280,263.70  | 26,483,131.70  | 28,387,608.69 |      | 26,383,283.69   | 0.00     |                 | 284,947,236.00  | 284,947,236.00  |
| <b>TOTAL DISBURSEMENTS</b>                                |   |                |                |               |      |                 |          |                 |                 |                 |
| <b>D. BALANCE SHEET ITEMS</b>                             |   |                |                |               |      |                 |          |                 |                 |                 |
| Assets and Deferred Outflows                              |   |                |                |               |      |                 |          |                 |                 |                 |
| 9111-9199 Cash Not In Treasury                            |   |                |                |               |      |                 |          |                 | 0.00            | 0.00            |
| 9200-9299 Accounts Receivable                             |   |                |                |               |      |                 |          | (4,370,039.10)  | 5,638,678.92    | 0.00            |
| 9310 Due From Other Funds                                 |   |                |                |               |      |                 |          |                 | 0.00            | 0.00            |
| 9320 Stores   |   |                |                |               |      |                 |          |                 | 0.00            | 0.00            |
| 9330 Prepaid Expenditures                                 |   |                |                |               |      |                 |          |                 | 0.00            | 0.00            |
| 9340 Other Current Assets                                 |   |                |                |               |      |                 |          |                 | 0.00            | 0.00            |
| 9490 Deferred Outflows of Resources                       |   |                |                |               |      |                 |          | (4,370,039.10)  | 5,638,678.92    | 0.00            |
| <b>SUBTOTAL</b>   | 0.00  | 0.00           | 0.00           | 0.00          |      | 0.00            |          |                 | 4,898,473.01    | 4,898,473.01    |
| Liabilities and Deferred Inflows                          |   |                |                |               |      |                 |          |                 |                 |                 |
| 9500-9599 Accounts Payable                                |   |                |                |               |      |                 |          | (17,163,519.75) | 4,898,473.01    | 0.00            |
| 9610 Due To Other Funds                                   |   |                |                |               |      |                 |          |                 | 0.00            | 0.00            |
| 9640 Current Loans  |   |                |                |               |      |                 |          |                 | 0.00            | 0.00            |
| 9650 Unearned Revenues                                    |   |                |                |               |      |                 |          |                 | 0.00            | 0.00            |
| 9680 Deferred Inflows of Resources                        |   |                |                |               |      |                 |          |                 | 0.00            | 0.00            |
| <b>SUBTOTAL</b>   | 0.00  | 0.00           | 0.00           | 0.00          |      | 0.00            |          | (17,163,519.75) | 4,898,473.01    | 0.00            |
| <b>Nonoperating</b>                                       |   |                |                |               |      |                 |          |                 |                 |                 |
| 9910 Suspense Clearing                                    |   |                |                |               |      |                 |          | 12,733,480.65   | (9,587,034.57)  | (9,587,034.57)  |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          | 0.00  | 0.00           | 0.00           | 0.00          |      | 0.00            |          | 12,733,480.65   | (8,846,828.66)  | (8,846,828.66)  |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               | (1,354,586.41)                                  | (1,147,246.69) | (9,227,574.09) | 831,356.54    |      | (19,465,608.85) |          | 12,733,480.65   | (19,095,603.69) | (19,095,603.69) |
| <b>F. ENDING CASH (A + E)</b>                             | 71,221,612.97                                   | 70,074,366.28  | 60,846,792.20  | 61,678,150.74 |      |                 |          |                 | 55,003,022.54   | 55,003,022.54   |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |   |                |                |               |      |                 |          |                 |                 |                 |

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Cashflow Worksheet - Budget Year (2)

Glendale Unified  
Los Angeles County

|  |  | July            | August        | September      | October         | November       | December      | January        | February       |
|--|--|-----------------|---------------|----------------|-----------------|----------------|---------------|----------------|----------------|
| <b>ACTUALS THROUGH THE MONTH OF</b><br>(Enter Month Name): |  |                 |               |                |                 |                |               |                |                |
| <b>A. BEGINNING CASH</b>                                   |  | 61,678,160.74   | 55,070,356.08 | 62,385,870.66  | 61,166,401.94   | 51,091,300.00  | 41,157,688.16 | 59,172,388.24  | 56,520,069.99  |
| <b>B. RECEIPTS</b>   |  |                 |               |                |                 |                |               |                |                |
| LCFF/Revenue Limit Sources                                 |  | 6,021,682.60    | 6,021,682.60  | 19,015,390.68  | 10,839,028.68   | 10,839,028.68  | 19,015,390.68 | 10,839,028.68  | 10,839,028.68  |
| Principal Apportionment                                    |  | 568,144.40      | 1,409,278.03  | 83,234.00      | (29,557.43)     | 530,938.00     | 20,523,487.00 | 7,427,025.00   | 3,155,112.00   |
| Property Taxes   |  |                 |               |                |                 |                |               |                |                |
| Miscellaneous Funds  |  | 84,106.95       | 527,295.27    | 1,279,065.00   | 127,464.47      | 128,956.00     | 563,426.32    | 1,502,025.69   | 1,136,547.79   |
| Federal Revenue  |  | 648,401.00      | 2,209,563.97  | 1,929,332.00   | 2,373,432.67    | 2,339,842.00   | 2,115,790.98  | 1,382,414.23   | 1,432,851.61   |
| Other State Revenue  |  | 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     |
| Other Local Revenue  |  |                 |               |                |                 |                |               |                |                |
| Interfund Transfers In                                     |  |                 |               |                |                 |                |               |                |                |
| All Other Financing Sources                                |  |                 |               |                |                 |                |               |                |                |
| <b>TOTAL RECEIPTS</b>                                      |  | 7,594,942.13    | 14,104,065.92 | 23,291,979.68  | 14,323,506.96   | 14,486,497.06  | 42,623,990.98 | 21,700,035.42  | 17,168,742.06  |
| <b>C. DISBURSEMENTS</b>                                    |  |                 |               |                |                 |                |               |                |                |
| Certificated Salaries                                      |  | 440,026.10      | 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  |
| Classified Salaries  |  | 39,529.39       | 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   |
| Employee Benefits  |  | 923,331.48      | 823,084.05    | 6,397,215.21   | 6,397,215.21    | 6,397,215.21   | 6,397,215.21  | 6,397,215.21   | 6,397,215.21   |
| Books and Supplies   |  | 49,164.73       | 460,729.40    | 618,197.44     | 618,197.44      | 618,197.44     | 618,197.44    | 618,197.44     | 618,197.44     |
| Services   |  | 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   |
| Capital Outlay   |  |                 |               | 10,829.50      |                 | 21,600.00      |               | 54,000.00      |                |
| Other Outgo  |  | 177,000.00      | (102,009.77)  | 102,010.00     |                 |                | 210,862.00    | (100,285.29)   | 180,578.00     |
| Interfund Transfers Out                                    |  |                 |               |                |                 |                |               |                |                |
| All Other Financing Uses                                   |  |                 |               |                |                 |                |               |                |                |
| <b>TOTAL DISBURSEMENTS</b>                                 |  | 2,977,196.79    | 6,768,551.34  | 24,511,448.40  | 24,398,608.90   | 24,420,208.90  | 24,609,180.90 | 24,352,353.67  | 24,579,186.90  |
| <b>D. BALANCE SHEET ITEMS</b>                              |  |                 |               |                |                 |                |               |                |                |
| Assets and Deferred Outflows                               |  |                 |               |                |                 |                |               |                |                |
| Cash Not In Treasury                                       |  |                 |               |                |                 |                |               |                |                |
| Accounts Receivable  |  | 4,539,706.00    |               |                |                 |                |               |                |                |
| Due From Other Funds                                       |  |                 |               |                |                 |                |               |                |                |
| Stores   |  |                 |               |                |                 |                |               |                |                |
| Prepaid Expenditures                                       |  |                 |               |                |                 |                |               |                |                |
| Other Current Assets                                       |  |                 |               |                |                 |                |               |                |                |
| Deferred Outflows of Resources                             |  |                 |               |                |                 |                |               |                |                |
| <b>SUBTOTAL</b>  |  | 4,539,706.00    | 0.00          | 0.00           | 0.00            | 0.00           | 0.00          | 0.00           | 0.00           |
| Liabilities and Deferred Inflows                           |  |                 |               |                |                 |                |               |                |                |
| Accounts Payable   |  | 15,865,248.00   |               |                |                 |                |               |                |                |
| Due To Other Funds   |  |                 |               |                |                 |                |               |                |                |
| Current Loans  |  |                 |               |                |                 |                |               |                |                |
| Unearned Revenues  |  |                 |               |                |                 |                |               |                |                |
| Deferred Inflows of Resources                              |  |                 |               |                |                 |                |               |                |                |
| <b>SUBTOTAL</b>  |  | 15,865,248.00   | 0.00          | 0.00           | 0.00            | 0.00           | 0.00          | 0.00           | 0.00           |
| Nonoperating   |  |                 |               |                |                 |                |               |                |                |
| Suspense Clearing  |  |                 |               |                |                 |                |               |                |                |
| <b>TOTAL BALANCE SHEET ITEMS</b>                           |  | (11,325,542.00) | 0.00          | 0.00           | 0.00            | 0.00           | 0.00          | 0.00           | 0.00           |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>                |  | (6,607,794.66)  | 7,315,514.58  | (1,219,468.72) | (10,075,101.94) | (9,933,711.84) | 18,014,600.08 | (2,652,318.25) | (7,410,444.82) |
| <b>F. ENDING CASH (A + E)</b>                              |  | 55,070,356.08   | 62,385,870.66 | 61,166,401.94  | 51,091,300.00   | 41,157,688.16  | 59,172,388.24 | 56,520,069.99  | 49,109,625.17  |
| <b>G. ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS</b>   |  |                 |               |                |                 |                |               |                |                |

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

Glendale Unified  
Los Angeles County

| Object  | ACTUALS THROUGH THE MONTH OF (Enter Month Name): |               |                |               |      | June | Accruals        | Adjustments | TOTAL          | BUDGET          |
|---|--|---------------|----------------|---------------|------|------|-----------------|-------------|----------------|-----------------|
|   | March  | April         | May            | June          | July |      |                 |             |                |                 |
| <b>A. BEGINNING CASH</b>                                  | 49,109,625.17                                    | 48,222,857.60 | 52,185,501.02  | 47,339,789.42 |      |      |                 |             |                |                 |
| <b>B. RECEIPTS</b>  |  |               |                |               |      |      |                 |             |                |                 |
| LCOFF/Revenue Limit Sources                               | 19,015,390.68                                    | 10,839,028.68 | 10,839,028.68  | 19,015,390.68 |      |      |                 |             | 153,139,100.00 |                 |
| Principal Apportionment                                   | 122,055.00                                       | 13,963,050.00 | 4,973,728.00   | 10,331,925.00 |      |      |                 |             | 63,056,415.00  |                 |
| Property Taxes  |  |               |                |               |      |      |                 |             | 0.00           |                 |
| Miscellaneous Funds                                       | 2,140,599.17                                     | 1,409,643.37  | 1,840,850.11   | 1,747,984.80  |      |      |                 |             | 14,639,433.00  |                 |
| Federal Revenue   | 1,672,551.48                                     | 1,638,727.28  | 1,756,198.50   | 1,526,195.16  |      |      |                 |             | 23,051,378.00  |                 |
| Other State Revenue                                       | 504,335.00                                       | 407,803.00    | 341,794.00     | 987,291.00    |      |      |                 |             | 11,561,104.00  |                 |
| Other Local Revenue                                       |  |               |                |               |      |      |                 |             | 0.00           |                 |
| Interfund Transfers In                                    |  |               |                |               |      |      |                 |             | 0.00           |                 |
| All Other Financing Sources                               | 23,454,931.33                                    | 28,258,252.31 | 19,751,397.29  | 33,606,786.64 |      |      | 0.00            |             | 265,447,430.00 |                 |
| <b>TOTAL RECEIPTS</b>                                     |  |               |                |               |      |      |                 |             |                |                 |
| <b>C. DISBURSEMENTS</b>                                   |  |               |                |               |      |      |                 |             |                |                 |
| Certificated Salaries                                     | 11,268,945.75                                    | 11,268,945.74 | 11,268,945.74  | 11,268,945.74 |      |      |                 |             | 126,455,631.00 |                 |
| Classified Salaries                                       | 3,626,799.18                                     | 3,626,799.18  | 3,626,799.18   | 3,626,799.18  |      |      |                 |             | 41,968,734.00  |                 |
| Employee Benefits   | 6,397,215.21                                     | 6,397,215.21  | 6,397,215.21   | 6,397,215.21  |      |      |                 |             | 72,117,783.00  |                 |
| Books and Supplies  | 618,197.44                                       | 618,197.44    | 618,197.44     | 618,197.44    |      |      |                 |             | 7,310,066.00   |                 |
| Services  | 2,487,451.32                                     | 2,487,451.32  | 2,487,451.32   | 2,487,451.32  |      |      |                 |             | 30,163,242.00  |                 |
| Capital Outlay  | 38,825.00  |               |                |               |      |      |                 |             | 162,898.00     |                 |
| Other Outgo   | (96,735.00)                                      | (103,000.00)  | 198,500.00     | 51,900.00     |      |      |                 |             | 519,570.00     |                 |
| Interfund Transfers Out                                   |  |               |                | 1,875,276.00  |      |      |                 |             | 1,875,276.00   |                 |
| All Other Financing Uses                                  |  |               |                |               |      |      | (4,150,000.00)  |             | (4,150,000.00) |                 |
| <b>TOTAL DISBURSEMENTS</b>                                |  |               |                |               |      |      |                 |             |                |                 |
| <b>D. BALANCE SHEET ITEMS</b>                             |  |               |                |               |      |      |                 |             |                |                 |
| Assets and Deferred Outflows                              |  |               |                |               |      |      |                 |             |                |                 |
| Cash Not In Treasury                                      |  |               |                |               |      |      |                 |             | 0.00           |                 |
| Accounts Receivable                                       |  |               |                |               |      |      |                 |             | 169,668.60     |                 |
| Due From Other Funds                                      |  |               |                |               |      |      | (4,370,039.10)  |             | 0.00           |                 |
| Stores  |  |               |                |               |      |      |                 |             | 0.00           |                 |
| Prepaid Expenditures                                      |  |               |                |               |      |      |                 |             | 0.00           |                 |
| Other Current Assets                                      |  |               |                |               |      |      |                 |             | 0.00           |                 |
| Deferred Outflows of Resources                            |  |               |                |               |      |      |                 |             | 0.00           |                 |
| <b>SUBTOTAL</b>   | 0.00   | 0.00          | 0.00           | 0.00          |      |      |                 |             | 169,668.60     |                 |
| Liabilities and Deferred Inflows                          |  |               |                |               |      |      |                 |             |                |                 |
| Accounts Payable  |  |               |                |               |      |      | (17,163,519.75) |             | (1,298,271.75) |                 |
| Due To Other Funds  |  |               |                |               |      |      |                 |             | 0.00           |                 |
| Current Loans   |  |               |                |               |      |      |                 |             | 0.00           |                 |
| Unearned Revenues   |  |               |                |               |      |      |                 |             | 0.00           |                 |
| Deferred Inflows of Resources                             |  |               |                |               |      |      |                 |             | 0.00           |                 |
| <b>SUBTOTAL</b>   | 0.00   | 0.00          | 0.00           | 0.00          |      |      |                 |             | (1,298,271.75) |                 |
| <b>Nonoperating</b>                                       |  |               |                |               |      |      |                 |             |                |                 |
| Suspense Clearing   |  |               |                |               |      |      |                 |             | 0.00           |                 |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          | 0.00   | 0.00          | 0.00           | 0.00          |      |      |                 |             | 0.00           |                 |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               | (686,787.57)                                     | 3,952,643.42  | (4,845,711.60) | 7,313,001.75  |      |      | (19,425,950.43) |             | (9,607,829.35) | (10,975,770.00) |
| <b>F. ENDING CASH (A + E)</b>                             | 48,222,857.60                                    | 52,185,501.02 | 47,339,789.42  | 54,652,791.17 |      |      |                 |             | 52,170,321.39  |                 |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |  |               |                |               |      |      |                 |             |                |                 |

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 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                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 9,850,728.00        | 9,858,229.00                        | 6,815,386.34        | 9,858,229.00              | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 3,672,696.00        | 4,279,424.00                        | 2,963,035.45        | 4,279,424.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 227,551,832.00      | 228,531,466.00                      | 124,474,772.19      | 228,556,694.00            |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 102,385,717.00      | 102,386,164.00                      | 45,636,728.86       | 102,386,164.00            | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 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<br>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            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 34,681,482.00       | 29,690,625.00                       | 34,928,898.08       | 29,715,853.00             |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) 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%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | (42,275,669.00)     | (39,569,681.00)                     | (8,369,549.14)      | (39,569,681.00)           | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (41,809,318.00)     | (39,103,330.00)                     | (6,888,198.14)      | (39,103,330.00)           |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (7,127,836.00)      | (9,412,705.00)                      | 28,040,699.94       | (9,387,477.00)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 44,189,612.41       | 44,189,612.41                       |                     | 44,189,612.41             | 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                       |                     | 34,802,135.41             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 70,000.00           | 70,000.00                           |                     | 70,000.00                 |                            |                  |
| Stores   |                | 9712         | 70,806.00           | 61,631.00                           |                     | 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                | 0.00                                |                     | 0.00                      |                            |                  |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments  |                | 9780         | 5,733,564.00        | 2,789,566.00                        |                     | 2,789,566.00              |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| 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             |                            |                  |

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 14,524,549.00       | 17,794,931.00                       | 3,644,343.18        | 17,794,931.00             | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 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  |                | 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             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 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              | 19,451,928.00       | 17,883,890.00                       | 7,883,863.54        | 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%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>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             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                |                        | (41,416,896.00)     | (39,482,206.00)                     | (6,951,707.97)      | (39,482,206.00)           |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Intérfund 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                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | 42,275,669.00       | 39,569,681.00                       | 8,369,549.14        | 39,569,681.00             | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 41,416,896.00       | 38,710,908.00                       | 8,369,549.14        | 38,710,908.00             |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                | (771,298.00)                        | 1,417,841.17        | (771,298.00)              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 9,344,488.90        | 9,344,488.90                        |                     | 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              |                            |                  |
| 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              |                            |                  |
| 2) Ending Balance, June 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         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Stores   |                | 9712         | 0.00                | 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              |                            |                  |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments  |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |



| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 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>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 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                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 66,980,859.00       | 67,404,853.00                       | 28,533,463.49       | 67,404,853.00             | 0.00                       | 0.0%             |
| 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%             |
| 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)               | -0.4%            |
| 6) Capital Outlay   |                | 6000-6999              | 163,342.00          | 477,159.00                          | 90,912.43           | 477,159.00                | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>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                 | -51.2%           |
| 9) TOTAL, EXPENDITURES  |                |                        | 273,623,554.00      | 283,073,465.00                      | 124,431,192.04      | 283,073,465.00            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                |                        | (6,735,414.00)      | (9,791,581.00)                      | 27,977,190.11       | (9,766,353.00)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8800-8929              | 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%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (392,422.00)        | (392,422.00)                        | 1,481,351.00        | (392,422.00)              |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (7,127,836.00)      | (10,184,003.00)                     | 29,458,541.11       | (10,158,775.00)           |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) 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                       | 0.0%             |
| 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             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 70,000.00           | 70,000.00                           |                     | 70,000.00                 |                            |                  |
| Stores   |                | 9712         | 70,806.00           | 61,631.00                           |                     | 61,631.00                 |                            |                  |
| Prepaid Expenditures                                       |                | 9713         | 1,505,461.00        | 1,505,461.00                        |                     | 1,505,461.00              |                            |                  |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted  |                |              | 8,727,682.90        | 7,956,384.90                        |                     | 7,956,384.90              |                            |                  |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments  |                | 9780         | 5,733,564.00        | 2,789,566.00                        |                     | 2,789,566.00              |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| 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             |                            |                  |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 5,299,882.00           | 5,299,882.00                              | 1,504,687.00           | 5,299,882.00                    | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 11,000.00              | 11,000.00                                 | 0.00                   | 11,000.00                       | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 5,310,882.00           | 5,310,882.00                              | 1,504,687.00           | 5,310,882.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3899               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 5,310,882.00           | 5,310,882.00                              | 1,504,687.00           | 5,310,882.00                    | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 5,310,882.00           | 5,310,882.00                              | 1,504,687.00           | 5,310,882.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                        |   |                        |                                 |                                  |                                  |
|   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

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

| Description   | Resource Codes | Object Codes            | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299               | 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   |                |                         | 3,728,980.00        | 3,728,980.00                        | 2,207,528.21        | 3,728,980.00              |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999               | 1,726,248.00        | 1,726,248.00                        | 797,643.10          | 1,726,248.00              | 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  |                | 3000-3999               | 1,201,641.00        | 1,201,641.00                        | 489,892.66          | 1,201,641.00              | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999               | 153,305.00          | 149,362.00                          | 67,274.00           | 149,382.00                | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 135,350.00          | 135,350.00                          | 40,260.80           | 135,350.00                | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                | 3,923.00                            | 0.00                | 3,923.00                  | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 111,000.00          | 111,000.00                          | 0.00                | 111,000.00                | 0.00                       | 0.0%                    |
| 9) TOTAL EXPENDITURES   |                |                         | 4,584,503.00        | 4,584,503.00                        | 1,913,297.09        | 4,584,503.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (855,523.00)        | (855,523.00)                        | 294,231.12          | (855,523.00)              |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8600-8929               | 858,773.00          | 858,773.00                          | 0.00                | 858,773.00                | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7800-7829               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 858,773.00          | 858,773.00                          | 0.00                | 858,773.00                |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 3,250.00            | 3,250.00                            | 284,231.12          | 3,250.00                  |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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)                      |                |              | 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                |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 187,871.34          | 187,871.34                          |                     | 187,871.34                |                            |                         |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                         |
| Revolving Cash   |                | 9711         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores   |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Expenditures                                       |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted  |                | 9740         | 153,023.45          | 153,023.45                          |                     | 153,023.45                |                            |                         |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments  |                | 9780         | 34,847.89           | 34,847.89                           |                     | 34,847.89                 |                            |                         |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |

| Description   | Resource Codes | Object Codes            | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299               | 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>B. EXPENDITURES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999               | 3,417,481.00        | 3,417,481.00                        | 1,570,222.61        | 3,417,481.00              | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3699               | 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               | 3,951,660.00        | 3,951,660.00                        | 2,002,814.73        | 3,951,660.00              | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 286,650.00          | 286,650.00                          | 228,915.15          | 286,650.00                | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                | 0.00                                | 81,812.86           | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 290,000.00          | 290,000.00                          | 0.00                | 290,000.00                | 0.00                       | 0.0%                    |
| 9) TOTAL EXPENDITURES   |                |                         | 9,665,254.00        | 9,665,254.00                        | 4,588,954.52        | 9,665,254.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (635,454.00)        | (635,454.00)                        | (780,587.69)        | (635,454.00)              |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8880-8899               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (635,454.00)           | (635,454.00)                              | (780,587.69)           | (635,454.00)                    |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                    |                                  |                                  |
| 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           | 4,798,705.37                              |                        | 4,798,705.37                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                | 9740         | 1,357,073.18           | 1,357,073.18                              |                        | 1,357,073.18                    |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 3,441,632.19           | 3,441,632.19                              |                        | 3,441,632.19                    |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9788         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



| Description   | Resource Codes | Object Codes            | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 6010-8099               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799               | 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>B. EXPENDITURES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL EXPENDITURES   |                |                         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 37,000.00           | 37,000.00                           | 24,736.52           | 37,000.00                 |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 37,000.00              | 37,000.00                                 | 24,736.52              | 37,000.00                       |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 5,070,979.97           | 5,070,979.97                              |                        | 5,070,979.97                    | 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)                      |                |              | 5,070,979.97           | 5,070,979.97                              |                        | 5,070,979.97                    |                                  |                                  |
| d) Other Restatements                                      |                | 9785         | 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           | 5,107,979.97                              |                        | 5,107,979.97                    |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9718         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                 |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 5,107,979.97           | 5,107,979.97                              |                        | 5,107,979.97                    |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes            | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff. Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|--------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                          |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                     |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                     |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                     |
| 4) Other Local Revenue  |                | 8600-8799               | 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                |                            |                          |
| <b>B. EXPENDITURES</b>  |                |                         |                     |                                     |                     |                           |                            |                          |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                     |
| 2) Classified Salaries  |                | 2000-2999               | 1,329,957.00        | 1,329,957.00                        | 583,826.46          | 1,329,957.00              | 0.00                       | 0.0%                     |
| 3) Employee Benefits  |                | 3000-3999               | 579,424.00          | 579,424.00                          | 231,658.03          | 579,424.00                | 0.00                       | 0.0%                     |
| 4) Books and Supplies   |                | 4000-4999               | 1,359,678.00        | 279,551.00                          | 335,881.50          | 279,551.00                | 0.00                       | 0.0%                     |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 130,000.00          | 0.00                                | 57,643.95           | 0.00                      | 0.00                       | 0.0%                     |
| 6) Capital Outlay   |                | 6000-6999               | 90,726,880.00       | 93,567,174.00                       | 29,608,991.09       | 93,567,174.00             | 0.00                       | 0.0%                     |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                     |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                     |
| 9) TOTAL EXPENDITURES   |                |                         | 84,125,939.00       | 95,756,106.00                       | 30,798,003.04       | 95,756,106.00             |                            |                          |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                     |                                     |                     |                           |                            |                          |
|   |                |                         | (93,575,939.00)     | (95,206,106.00)                     | (30,265,854.70)     | (95,206,106.00)           |                            |                          |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                          |
| 1) Interfund Transfers  |                |                         |                     |                                     |                     |                           |                            |                          |
| a) Transfers In   |                | 8600-8629               | 0.00                | 2,250,000.00                        | 2,250,000.00        | 2,250,000.00              | 0.00                       | 0.0%                     |
| b) Transfers Out  |                | 7600-7629               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                     |
| 2) Other Sources/Uses   |                |                         |                     |                                     |                     |                           |                            |                          |
| a) Sources  |                | 8930-8979               | 70,000,000.00       | 80,733,500.00                       | 80,733,500.00       | 80,733,500.00             | 0.00                       | 0.0%                     |
| b) Uses   |                | 7630-7699               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                     |
| 3) Contributions  |                | 8960-8999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                     |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 70,000,000.00       | 82,983,500.00                       | 82,983,500.00       | 82,983,500.00             |                            |                          |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D)</b> |                |              | (23,575,999.00)        | (12,222,606.00)                           | 52,717,845.30          | (12,222,606.00)                 |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                         |                |              | 55,694,706.55          | 55,694,706.55                             |                        | 55,694,706.55                   |                                  |                                  |
| d) Other Restatements   |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (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   |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash  |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores  |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others  |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                 |                | 9740         | 2,938,009.22           | 14,289,342.22                             |                        | 14,289,342.22                   |                                  |                                  |
| c) Committed  |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                    |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments   |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments   |                | 9780         | 29,182,758.33          | 29,182,758.33                             |                        | 29,182,758.33                   |                                  |                                  |
| e) Unassigned/Unappropriated                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                            |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                              |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799              | 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>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999              | 33,725.00           | 33,725.00                           | 9,280.60            | 33,725.00                 | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999              | 17,232.00           | 17,232.00                           | 3,170.85            | 17,232.00                 | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999              | 500.00              | 500.00                              | 0.00                | 500.00                    | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 363,000.00          | 363,000.00                          | 33,314.04           | 363,000.00                | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999              | 100,000.00          | 100,000.00                          | 0.00                | 100,000.00                | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL EXPENDITURES   |                |                        | 514,457.00          | 514,457.00                          | 45,775.49           | 514,457.00                |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                     |                                     |                     |                           |                            |                         |
|   |                |                        | 555,543.00          | 858,030.00                          | 881,488.96          | 858,030.00                |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629              | 0.00                | 2,250,000.00                        | 2,250,000.00        | 2,250,000.00              | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                        | 0.00                | (2,250,000.00)                      | (2,250,000.00)      | (2,250,000.00)            |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 555,543.00             | (1,391,970.00)                            | (1,388,511.04)         | (1,391,970.00)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9781         | 11,547,125.04          | 11,547,125.04                             |                        | 11,547,125.04                   | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                | 9783         | 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                                      |                | 9785         | 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                   |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                              |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 12,102,668.04          | 10,155,155.04                             |                        | 10,155,155.04                   |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                | 9786         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes            | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799               | 30,000.00           | 30,000.00                           | 685.60              | 30,000.00                 | 0.00                       | 0.0%                    |
| 5) TOTAL REVENUES   |                |                         | 30,000.00           | 30,000.00                           | 685.60              | 30,000.00                 |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL EXPENDITURES   |                |                         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 30,000.00           | 30,000.00                           | 685.60              | 30,000.00                 |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 30,000.00           | 30,000.00                           | 885.60              | 30,000.00                 |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (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                          |                |              |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                         |
| Revolving Cash   |                | 9711         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores   |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Expenditures                                       |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Legally Restricted Balance                              |                | 9740         | 37,281.09           | 37,281.09                           |                     | 37,281.09                 |                            |                         |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments  |                | 9780         | 137,068.83          | 137,068.83                          |                     | 137,068.83                |                            |                         |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |



2016-17 Second Interim  
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) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799               | 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                |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999               | 81,163.00           | 162,306.00                          | 40,095.29           | 162,306.00                | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999               | 34,522.00           | 92,398.00                           | 16,388.34           | 92,398.00                 | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999               | 1,229,720.00        | 1,019,000.00                        | 689.01              | 1,019,000.00              | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 654,018.00          | 431,012.00                          | 324,167.91          | 431,012.00                | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999               | 6,229,812.00        | 7,206,416.00                        | 812,685.22          | 7,206,416.00              | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 483,520.00          | 912,091.00                          | 242,863.09          | 912,091.00                | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL EXPENDITURES   |                |                         | 8,712,745.00        | 9,823,221.00                        | 1,436,898.86        | 9,823,221.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (8,583,745.00)      | (9,686,817.00)                      | (1,157,620.85)      | (9,686,817.00)            |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929               | 1,015,000.00        | 1,015,000.00                        | 0.00                | 1,015,000.00              | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 1,015,000.00        | 1,015,000.00                        | 0.00                | 1,015,000.00              |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (7,588,745.00)         | (8,671,817.00)                            | (1,157,620.85)         | (8,671,817.00)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) 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                             |                        | 20,723,979.31                   |                                  |                                  |
| 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) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 12,812,788.85          | 12,052,161.85                             |                        | 12,052,161.85                   |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              | (983,340.00)           | 0.00                                      |                        | 0.00                            |                                  |                                  |

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 (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799               | 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                | 16,995,225.00             |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 16,585,831.00       | 16,585,831.00                       | 0.00                | 16,585,831.00             | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL EXPENDITURES   |                |                         | 16,585,831.00       | 16,585,831.00                       | 0.00                | 16,585,831.00             |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 409,394.00          | 409,394.00                          | 0.00                | 409,394.00                |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7800-7829               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 409,394.00             | 409,394.00                                | 0.00                   | 409,394.00                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 14,267,522.00          | 14,267,522.00                             |                        | 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                             |                        | 14,267,522.00                   |                                  |                                  |
| 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                   |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 14,676,916.00          | 14,676,916.00                             |                        | 14,676,916.00                   |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9718         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                              |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 14,676,916.00          | 14,676,916.00                             |                        | 14,676,916.00                   |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 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>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 100,000.00             | 100,000.00                                | 64,258.54              | 100,000.00                      |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 1,481,351.00           | 1,481,351.00                              | 1,481,351.00           | 1,481,351.00                    | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | (1,481,351.00)         | (1,481,351.00)                            | (1,481,351.00)         | (1,481,351.00)                  |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (1,381,351.00)         | (1,381,351.00)                            | (1,417,092.46)         | (1,381,351.00)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 14,023,341.79          | 14,023,341.79                             |                        | 14,023,341.79                   | 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)                      |                |              | 14,023,341.79          | 14,023,341.79                             |                        | 14,023,341.79                   |                                  |                                  |
| 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 Balance, June 30 (E + F1e)                       |                |              | 12,641,890.79          | 12,641,890.79                             |                        | 12,641,890.79                   |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                              |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 12,641,890.79          | 12,641,890.79                             |                        | 12,641,890.79                   |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes            | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)   | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                      |                                     |                       |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799               | 11,535,579.00        | 11,535,579.00                       | 4,684,527.10          | 11,535,579.00             | 0.00                       | 0.0%                    |
| <b>5) TOTAL REVENUES</b>  |                |                         | <b>11,535,579.00</b> | <b>11,535,579.00</b>                | <b>4,684,527.10</b>   | <b>11,535,579.00</b>      |                            |                         |
| <b>B. EXPENSES</b>  |                |                         |                      |                                     |                       |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999               | 10,000.00            | 10,000.00                           | 0.00                  | 10,000.00                 | 0.00                       | 0.0%                    |
| 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                       | 0.0%                    |
| 6) Depreciation   |                | 6000-6999               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| <b>9) TOTAL EXPENSES</b>  |                |                         | <b>11,487,579.00</b> | <b>11,487,579.00</b>                | <b>6,019,945.89</b>   | <b>11,487,579.00</b>      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | <b>48,000.00</b>     | <b>48,000.00</b>                    | <b>(1,335,418.79)</b> | <b>48,000.00</b>          |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                      |                                     |                       |                           |                            |                         |
| 1) Interfund Transfers  |                |                         |                      |                                     |                       |                           |                            |                         |
| a) Transfers In   |                | 8900-8929               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                         |                      |                                     |                       |                           |                            |                         |
| a) Sources  |                | 8930-8979               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7830-7899               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999               | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%                    |
| <b>4) TOTAL OTHER FINANCING SOURCES/USES</b>  |                |                         | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>           | <b>0.00</b>               |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 48,000.00              | 48,000.00                                 | (1,335,418.79)         | 48,000.00                       |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| 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                              |                        | 6,180,943.80                    |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 6,228,943.80           | 6,228,943.80                              |                        | 6,228,943.80                    |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9786         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted Net Position                                     |                | 9787         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Unrestricted Net Position                                   |                | 9790         | 6,228,943.80           | 6,228,943.80                              |                        | 6,228,943.80                    |                                  |                                  |



| Description   | Resource Codes | Object Codes            | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 4) Other Local Revenue  |                | 8600-8799               | 4,100.00            | 4,212.00                            | 1,765.64            | 4,212.00                  | 0.00                       | 0.00%                   |
| 5) TOTAL REVENUES   |                |                         | 4,100.00            | 4,212.00                            | 1,765.64            | 4,212.00                  |                            |                         |
| <b>B. EXPENSES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 6) Depreciation   |                | 6000-6999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 9) TOTAL EXPENSES   |                |                         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b> |                |                         | 4,100.00            | 4,212.00                            | 1,765.64            | 4,212.00                  |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| b) Transfers Out  |                | 7600-7629               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 2) Other Sources/Uses   |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| b) Uses   |                | 7630-7699               | 4,100.00            | 4,212.00                            | 0.00                | 4,212.00                  | 0.00                       | 0.00%                   |
| 3) Contributions  |                | 8980-8999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.00%                   |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | (4,100.00)          | (4,212.00)                          | 0.00                | (4,212.00)                |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 1,765.84               | 0.00                            |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                |                        | 337,445.11                      |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 337,445.11             | 337,445.11                                |                        | 337,445.11                      |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9796         | 334,374.83             | 334,374.83                                |                        | 334,374.83                      |                                  |                                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Unrestricted Net Position                                   |                | 9790         | 3,070.28               | 3,070.28                                  |                        | 3,070.28                        |                                  |                                  |

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

| Fiscal Year                   | First Interim<br>Projected Year Totals<br>(Form 01CSI, Item 1A) | Second Interim<br>Projected Year Totals<br>(Form A1, Lines A4 and C4) | Percent Change   | Status      |
|-------------------------------|---|---|------------------|-------------|
| Current Year (2016-17)        | District Regular  | 25,116.00   | 25,116.00        |             |
|                               | Charter School  | 0.00  | 0.00             |             |
|                               | <b>Total ADA</b>  | <b>25,116.00</b>  | <b>25,116.00</b> | <b>0.0%</b> |
| 1st Subsequent Year (2017-18) | District Regular  | 25,023.00   | 25,023.00        |             |
|                               | Charter School  |   |                  |             |
|                               | <b>Total ADA</b>  | <b>25,023.00</b>  | <b>25,023.00</b> | <b>0.0%</b> |
| 2nd Subsequent Year (2018-19) | District Regular  | 25,055.00   | 25,055.00        |             |
|                               | Charter School  |   |                  |             |
|                               | <b>Total ADA</b>  | <b>25,055.00</b>  | <b>25,055.00</b> | <b>0.0%</b> |

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

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

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

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

| Fiscal Year                 | P-2 ADA<br>Unaudited Actuals<br>(Form A, Lines A4 and C4*) | Enrollment<br>CBEDS Actual<br>(Form 01CSI, Item 3A)                         | Historical Ratio<br>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              |  |   |  |
| <b>Total ADA/Enrollment</b> | <b>25,188</b>  | <b>26,168</b>   | <b>96.3%</b>                             |
| First Prior Year (2015-16)  |  |   |  |
| District Regular            | 25,113   | 26,115  |  |
| Charter School              | 0  | 0   |  |
| <b>Total ADA/Enrollment</b> | <b>25,113</b>  | <b>26,115</b>   | <b>96.2%</b>                             |
|                             |  | 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.

| Fiscal Year                   | Estimated P-2 ADA<br>(Form A, Lines A4 and C4) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status     |
|-------------------------------|--|---|----------------------------|------------|
| Current Year (2016-17)        |  |   |                            |            |
| District Regular              | 25,023   | 26,075  |                            |            |
| Charter School                | 0  |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>25,023</b>                                  | <b>26,075</b>   | <b>96.0%</b>               | <b>Met</b> |
| 1st Subsequent Year (2017-18) |  |   |                            |            |
| District Regular              | 24,969   | 26,063  |                            |            |
| Charter School                |  |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>24,969</b>                                  | <b>26,063</b>   | <b>95.8%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2018-19) |  |   |                            |            |
| District Regular              | 25,055   | 26,168  |                            |            |
| Charter School                |  |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>25,055</b>                                  | <b>26,168</b>   | <b>95.7%</b>               | <b>Met</b> |

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

District's LCFF Revenue Standard Percentage Range:

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

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

| Fiscal Year                   | LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) |   | Percent Change | Status  |
|-------------------------------|--|---|----------------|---------|
|                               | First Interim<br>(Form 01CSI, Item 4A)                   | Second Interim<br>Projected Year Totals |                |         |
|                               | Current Year (2016-17)                                   | 214,193,813.00                          |                |         |
| 1st Subsequent Year (2017-18) | 221,253,655.00   | 216,195,515.00                          | -2.3%          | Not Met |
| 2nd Subsequent Year (2018-19) | 224,677,732.00   | 223,727,744.00                          | -0.4%          | Met     |

**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:  
(required if NOT met)

2017-18 LCFF GAP Percentage greatly reduced in Governor's January Budget.

**5. CRITERION: Salaries and Benefits**

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

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

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

| Fiscal Year                 | Unaudited Actuals - Unrestricted<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| 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%  |
| First Prior Year (2015-16)  | 161,584,789.48  | 181,171,546.45                                     | 89.2%  |
|                             | Historical Average Ratio:                                 |  | 88.5%  |

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

| Fiscal Year                   | Projected Year Totals - Unrestricted<br>(Resources 0000-1999)                      |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status  |
|-------------------------------|--|--|--|---------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |  |         |
| 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:  
(required if NOT met)

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.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

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

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

|                               |               |               |      |    |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2016-17)        | 17,927,713.00 | 17,994,931.00 | 0.4% | No |
| 1st Subsequent Year (2017-18) | 14,639,433.00 | 14,639,433.00 | 0.0% | No |
| 2nd Subsequent Year (2018-19) | 14,648,162.00 | 14,648,162.00 | 0.0% | No |

Explanation:  
(required if Yes)

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

|                               |               |               |      |     |
|-------------------------------|---------------|---------------|------|-----|
| Current Year (2016-17)        | 27,460,283.00 | 27,460,283.00 | 0.0% | No  |
| 1st Subsequent Year (2017-18) | 21,808,178.00 | 23,051,378.00 | 5.7% | Yes |
| 2nd Subsequent Year (2018-19) | 21,831,309.00 | 21,831,309.00 | 0.0% | No  |

Explanation:  
(required if Yes)

Primarily one-time state funding proposed in Governor's January 2017-18 Budget.

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

|                               |               |               |      |    |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2016-17)        | 13,326,146.00 | 13,632,857.00 | 2.3% | No |
| 1st Subsequent Year (2017-18) | 11,561,104.00 | 11,561,104.00 | 0.0% | No |
| 2nd Subsequent Year (2018-19) | 11,561,104.00 | 11,561,104.00 | 0.0% | No |

Explanation:  
(required if Yes)

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

|                               |               |               |      |    |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2016-17)        | 13,423,379.00 | 13,776,697.00 | 2.6% | No |
| 1st Subsequent Year (2017-18) | 7,235,364.00  | 7,310,066.00  | 1.0% | No |
| 2nd Subsequent Year (2018-19) | 7,244,519.00  | 7,319,221.00  | 1.0% | No |

Explanation:  
(required if Yes)

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

|                               |               |               |       |    |
|-------------------------------|---------------|---------------|-------|----|
| Current Year (2016-17)        | 32,608,847.00 | 31,887,124.00 | -2.2% | No |
| 1st Subsequent Year (2017-18) | 30,931,873.00 | 30,163,242.00 | -2.5% | No |
| 2nd Subsequent Year (2018-19) | 31,187,407.00 | 30,418,776.00 | -2.5% | No |

Explanation:  
(required if Yes)



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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | First Interim<br>Projected Year Totals | Second Interim<br>Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|--------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |  |   |                |        |
| Current Year (2016-17)  | 58,714,142.00                          | 59,088,071.00                           | 0.6%           | Met    |
| 1st Subsequent Year (2017-18)   | 48,008,715.00                          | 49,251,915.00                           | 2.8%           | Met    |
| 2nd Subsequent Year (2018-19)   | 48,040,575.00                          | 48,040,575.00                           | 0.0%           | Met    |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |  |   |                |        |
| Current Year (2016-17)  | 46,032,226.00                          | 45,665,821.00                           | -0.8%          | Met    |
| 1st 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    |

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first Interim projections by more than the standard for the current year and two subsequent fiscal years.

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 operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

|  | Required Minimum Contribution | Second Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|--|-------------------------------|--|--------|
| 1. OMMA/RMA Contribution   | 8,264,820.00                  | 8,290,495.00   | Met    |
| 2. First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 7, Line 1) |                               | 8,290,495.00   |        |

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)                                       | 10.9%                     | 7.4%                             | 3.0%                             |
| District's Deficit Spending Standard Percentage Levels<br>(one-third of available reserve percentage): | 3.6%                      | 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.

| Fiscal Year                   | Projected Year Totals  |   | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|-------------------------------|--|---|---|---------|
|                               | Net Change In<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) |   |         |
| Current Year (2016-17)        | (9,387,477.00)   | 199,855,841.00  | 4.7%  | Not Met |
| 1st Subsequent Year (2017-18) | (10,856,425.00)  | 196,950,493.00  | 5.5%  | Not Met |
| 2nd Subsequent Year (2018-19) | (12,433,114.00)  | 204,320,771.00  | 6.1%  | Not Met |

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

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

**9. CRITERION: Fund and Cash Balances**

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

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

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

| Fiscal Year                   | Ending Fund Balance<br>General Fund<br>Projected Year Totals |                      | Status |
|-------------------------------|--|----------------------|--------|
|                               | (Form 011, Line F2)  | (Form MYPI, Line D2) |        |
| Current Year (2016-17)        | 43,375,326.31  |                      | Met    |
| 1st Subsequent Year (2017-18) | 32,399,559.31  |                      | Met    |
| 2nd Subsequent Year (2018-19) | 19,847,130.31  |                      | Met    |

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

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

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

Explanation:  
(required if NOT met)

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

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

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

| Fiscal Year            | Ending Cash Balance<br>General Fund |  | Status |
|------------------------|-------------------------------------|--|--------|
|                        | (Form CASH, Line F, June Column)    |  |        |
| Current Year (2016-17) | 61,678,160.74                       |  | Met    |

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

|  | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Form AI, 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):

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

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

**10B. Calculating the District's Reserve Standard**

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

|   | Current Year<br>Projected Year Totals<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 284,947,238.00                                     | 276,423,200.00                   | 284,320,745.00                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |  |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 284,947,238.00                                     | 276,423,200.00                   | 284,320,745.00                   |
| 4. Reserve Standard Percentage Level  | 3%   | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 8,548,417.14                                       | 8,292,696.00                     | 8,529,622.35                     |
| 6. Reserve Standard - by Amount<br>(\$66,000 for districts with less than 1,001 ADA, else 0)        | 0.00   | 0.00                             | 0.00                             |
| 7. District's Reserve Standard<br>(Greater of Line B5 or Line B6)                                   | 8,548,417.14                                       | 8,292,696.00                     | 8,529,622.35                     |

**10C. Calculating the District's Available Reserve Amount**

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

| Reserve Amounts<br>(Unrestricted resources 0000-1999 except Line 4)   | Current Year<br>Projected Year Totals<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)  | 0.00   | 0.00                             | 0.00                             |
| 2. General Fund - Reserve for Economic Uncertainties<br>(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<br>(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<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1d) | 0.00   | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)  | 0.00   | 0.00                             | 0.00                             |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)  | 0.00   | 0.00                             | 0.00                             |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)  | 0.00   | 0.00                             | 0.00                             |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)  | 30,992,283.41                                      | 20,571,435.41                    | 8,591,399.41                     |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 10.88%   | 7.44%                            | 3.02%                            |
| District's Reserve Standard<br>(Section 10B, Line 7):   | 8,548,417.14                                       | 8,292,696.00                     | 8,529,622.35                     |
| Status:   | Met  | Met                              | Met                              |

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year   | First Interim<br>(Form 01CSI, Item S5A) | Second Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status |
|---|---|---|-------------------|------------------|--------|
| <b>1a. Contributions, Unrestricted General Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |   |   |                   |                  |        |
| Current Year (2016-17)  | (39,569,881.00)                         | (39,569,881.00)                         | 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)   | (40,804,462.00)                         | (40,804,462.00)                         | 0.0%              | 0.00             | Met    |
| <b>1b. Transfers In, General Fund *</b>   |   |   |                   |                  |        |
| Current Year (2016-17)  | 1,481,351.00                            | 1,481,351.00                            | 0.0%              | 0.00             | Met    |
| 1st Subsequent Year (2017-18)   | 0.00                                    | 0.00                                    | 0.0%              | 0.00             | Met    |
| 2nd Subsequent Year (2018-19)   | 0.00                                    | 0.00                                    | 0.0%              | 0.00             | Met    |
| <b>1c. Transfers Out, General Fund *</b>  |   |   |                   |                  |        |
| Current Year (2016-17)  | 1,873,773.00                            | 1,873,773.00                            | 0.0%              | 0.00             | Met    |
| 1st Subsequent Year (2017-18)   | 1,875,276.00                            | 1,875,276.00                            | 0.0%              | 0.00             | Met    |
| 2nd Subsequent Year (2018-19)   | 1,875,275.00                            | 1,875,275.00                            | 0.0%              | 0.00             | Met    |

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. 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)

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

Explanation:  
(required if NOT met)



1c. MET - Projected transfers out 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)

|  |
|--|
|  |
|--|

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

Project Information:  
(required if YES)

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

Yes

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

| Type of Commitment  | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2016 |
|---|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|   |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Capital Leases  |                      |                                      |                             |                                      |
| Certificates of Participation                             |                      |                                      |                             |                                      |
| General Obligation Bonds                                  | 24                   | Property Taxes                       | Measure K and Measure S     | 210,564,985                          |
| Supp Early Retirement Program                             |                      |                                      |                             |                                      |
| State School Building Loans                               |                      |                                      |                             |                                      |
| Compensated Absences                                      |                      |                                      |                             |                                      |
| <b>Other Long-term Commitments (do not include OPEB):</b> |                      |                                      |                             |                                      |
| City of Glendale Loan                                     | 7                    | Central RDA Funds                    | 7439                        | 1,422,149                            |
| CREBS   | 13                   | Fund 40.1                            | 7439                        | 4,367,534                            |
|   |                      |                                      |                             |                                      |
|   |                      |                                      |                             |                                      |
|   |                      |                                      |                             |                                      |
|   |                      |                                      |                             |                                      |
|   |                      |                                      |                             |                                      |
| <b>TOTAL:</b>   |                      |                                      |                             | <b>216,354,668</b>                   |

| Type of Commitment (continued)                                       | Prior Year (2015-16)   | Current Year (2016-17) | 1st Subsequent Year (2017-18) | 2nd Subsequent Year (2018-19) |
|--|------------------------|------------------------|-------------------------------|-------------------------------|
|  | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I)        | Annual Payment (P & I)        |
| Capital Leases   |                        |                        |                               |                               |
| 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 Absences   |                        |                        |                               |                               |
| <b>Other Long-term Commitments (continued):</b>                      |                        |                        |                               |                               |
| City of Glendale Loan  | 157,000                | 177,000                | 195,999                       | 216,000                       |
| CREBS  | 492,447                | 483,520                | 474,478                       | 465,318                       |
|  |                        |                        |                               |                               |
|  |                        |                        |                               |                               |
|  |                        |                        |                               |                               |
|  |                        |                        |                               |                               |
| <b>Total Annual Payments:</b>  | <b>19,686,654</b>      | <b>17,100,577</b>      | <b>14,270,383</b>             | <b>15,079,813</b>             |
| <b>Has total annual payment increased over prior year (2015-16)?</b> |                        | No                     | No                            | No                            |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

|   | First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|---|---|----------------|
| a. OPEB actuarial accrued liability (AAL)           | 45,181,349.00                           | 45,181,349.00  |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 45,181,349.00                           | 45,181,349.00  |

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

| Actuarial    | Actuarial    |
|--------------|--------------|
| Jul 01, 2014 | Jul 01, 2014 |

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

3. OPEB Contributions

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

|                               | First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|-------------------------------|---|----------------|
| Current Year (2016-17)        | 5,489,417.00                            | 5,489,417.00   |
| 1st Subsequent Year (2017-18) | 5,489,417.00                            | 5,489,417.00   |
| 2nd Subsequent Year (2018-19) | 5,489,417.00                            | 5,489,417.00   |

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

|                               |              |              |
|-------------------------------|--------------|--------------|
| Current Year (2016-17)        | 2,839,289.00 | 2,847,832.00 |
| 1st Subsequent Year (2017-18) | 2,500,000.00 | 2,500,000.00 |
| 2nd Subsequent Year (2018-19) | 2,500,000.00 | 2,500,000.00 |

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

|                               |              |              |
|-------------------------------|--------------|--------------|
| Current Year (2016-17)        | 2,300,000.00 | 2,300,000.00 |
| 1st Subsequent Year (2017-18) | 2,300,000.00 | 2,300,000.00 |
| 2nd Subsequent Year (2018-19) | 2,300,000.00 | 2,300,000.00 |

d. Number of retirees receiving OPEB benefits

|                               |     |     |
|-------------------------------|-----|-----|
| Current Year (2016-17)        | 179 | 179 |
| 1st Subsequent Year (2017-18) | 179 | 179 |
| 2nd Subsequent Year (2018-19) | 179 | 179 |

4. Comments:

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

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

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

|    |
|----|
| No |
|----|

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

|     |
|-----|
| n/a |
|-----|

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

|     |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

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

| First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
|   |                |
|   |                |

3. Self-Insurance Contributions

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

| First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
|   |                |
|   |                |
|   |                |
|   |                |
|   |                |
|   |                |

4. Comments:

Health and Welfare is fully insured. Workers Comp is currently "dollar-one" coverage. Ore-2005 Workers Comp are self insured. Vision and dental are self insured (minor programs). Property Liability is in a JPA.

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

If Yes, complete number of FTEs, then skip to section S8B.  
If No, continue with section S8A.

| Certificated (Non-management) Salary and Benefit Negotiations                | Prior Year (2nd Interim) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--------------------------|--------------|---------------------|---------------------|
|  | (2015-16)                | (2016-17)    | (2017-18)           | (2018-19)           |
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 1,293.0                  | 1,290.0      | 1,298.0             | 1,301.0             |

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

Negotiations Settled Since First Interim Projections

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?   
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--------------|---------------------|---------------------|
|  | (2016-17)    | (2017-18)           | (2018-19)           |
| <b>One Year Agreement</b>  |              |                     |                     |
| Total cost of salary settlement  |              |                     |                     |
| % change in salary schedule from prior year or   |              |                     |                     |
| <b>Multiyear Agreement</b>   |              |                     |                     |
| Total cost of salary settlement  |              |                     |                     |
| % change in salary schedule from prior year (may enter text, such as "Reopener")           |              |                     |                     |

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

**Negotiations Not Settled**

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

1,307,708

7. Amount included for any tentative salary schedule increases

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

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

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

| Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 20,440,000                | 21,849,400                       | 23,258,800                       |
| Varies                    | Varies                           | Varies                           |
| 5.2%                      | 9.9%                             | 9.9%                             |

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

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

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

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

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

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

| Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 1,400,000                 | 1,400,000                        | 1,400,000                        |
| 1.0%                      | 1.0%                             | 1.0%                             |

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

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

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

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

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

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

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

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

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

**Classified (Non-management) Salary and Benefit Negotiations**

|   | Prior Year (2nd Interim)<br>(2015-16) | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 884.0                                 | 900.0                     | 900.0                            | 900.0                            |

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

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

**Negotiations Settled Since First Interim Projections**

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

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

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

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

5. Salary settlement:

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

|   | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|---------------------------|----------------------------------|----------------------------------|
| <b>One Year Agreement</b>   |                           |                                  |                                  |
| Total cost of salary settlement   | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |
| % change in salary schedule from prior year<br>or                                   | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |
| <b>Multiyear Agreement</b>  |                           |                                  |                                  |
| Total cost of salary settlement   | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |
| % change in salary schedule from prior year<br>(may enter text, such as "Reopener") | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |

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

**Negotiations Not Settled**

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

|  | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| 7. Amount included for any tentative salary schedule increases | 0                         | 0                                | 0                                |



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

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

| Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 11,000,000                | 11,777,600                       | 12,555,200                       |
| Varies                    | Varies                           | Varies                           |
| 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?

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

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

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

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

| Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 400,000                   | 400,000                          | 400,000                          |
| 1.0%                      | 1.0%                             | 1.0%                             |

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

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

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

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

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

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

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

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

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

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

|  | Prior Year (2nd Interim)<br>(2015-16) | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 185.0                                 | 190.0                     | 190.0                            | 190.0                            |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

244,985

4. Amount included for any tentative salary schedule increases

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

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

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

|  | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the Interim and MYPs? | Yes                       | Yes                              | Yes                              |
| Total cost of H&W benefits   | 3,300,000                 | 3,543,000                        | 3,786,000                        |
| Percent of H&W cost paid by employer                               | Varies                    | Varies                           | Varies                           |
| Percent projected change in H&W cost over prior year               | 5.2%                      | 9.9%                             | 9.9%                             |

**Management/Supervisor/Confidential Step and Column Adjustments**

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

|  | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | Yes                       | Yes                              | Yes                              |
| Cost of step & column adjustments                              | 250,000                   | 250,000                          | 250,000                          |
| Percent change in step and column over prior year              | 1.0%                      | 1.0%                             | 1.0%                             |

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

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

|   | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|---------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the interim and MYPs? | No                        | No                               | No                               |
| Total cost of other benefits                                  | 0                         | 0                                | 0                                |
| Percent change in cost of other benefits over prior year      | 0.0%                      | 0.0%                             | 0.0%                             |

**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

A1.

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

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

A3.

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

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

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

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

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

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

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

Comments:  
(optional)

**End of School District Second Interim Criteria and Standards Review**