

GLENDALE UNIFIED SCHOOL DISTRICT

December 13, 2016

ACTION REPORT NO. 3

TO: Board of Education

FROM: Winfred B. Roberson, Jr., Superintendent

SUBMITTED BY: Cheryl Plotkin, Interim Chief Business and Financial Officer

PREPARED BY: Karineh Savarani, Director, Financial Services  
Craig Larimer, Financial Analyst

SUBJECT: **First 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 October 31, 2016, 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.** Although Local Control Formula Funding (LCFF) State Funding is projected to increase in future years, it is prudent to remember that revenue assumptions may decrease if the State faces another recession, shifts in legislative appropriation priorities, other unexpected state tax shortfalls, or the District student demographics change.

Given the positive balances in all three years, the District is recommending a “**positive**” certification for the First Interim Report.

However, due to the continuous increase in the CalSTRS and CalPERS rates, as well as, the growing structural deficit, the District is now projecting out 4 years and finds that in the fiscal year 2019-20 Unrestricted General Fund adjusted balance will be a negative \$12.8 million, even with the complete use of LCFF growth in 2016-17 and partial use of the LCFF growth in the out years, as well as, the use of solvency savings of \$4.2 million in 2017-18 and 2018-19 that still needs to be implemented. If the solvency savings are not implemented, the District will have either a qualified or negative certification. 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 October 31, 2016. 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 October 31, 2016. Column C (Actuals to Date) shows the funds actually received or spent through October 31, 2016. 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 and Other Fund Highlights***

Multi-Year Budget Assumptions

In 2013-14 the Governor and Legislature eliminated the old Revenue Limit and most categorical programs and replaced these with the new Local Control Funding Formula (LCFF). 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 Base Grant rates for 2016-17 are:

<u>Grade Level</u>	<u>Base Grant Amount per ADA</u>	<u>COLA 0 Percent</u>	<u>Augmentation</u>	<u>Base Grant</u>
K-3	\$7,083	\$0	\$737	\$7,820
4-6	\$7,189	\$0	\$0	\$7,189
7-8	\$7,403	\$0	\$0	\$7,403
9-12	\$8,578	\$0	\$223	\$8,801

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

- Instructional Programs
  - Special Education BIAs and EIAs in 2017-18, 2018-19 and 2019-20
- Other Programs
  - Revise LCFF Funding Variables
  - Charge Routine Restricted Maintenance (RRM) Indirect Costs
  - Summer Floor Maintenance Activities to (RRM)
  - ETIS Measure S Salary and Benefits Cost to General Fund
  - Solvency Savings Reductions in 2017-18 and 2018-19
  - Budgeted Prior Year Carry-Over (2016-17 only)

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 BIAs and EIAs special education staff. The remaining balance of the projected LCFF funding is "Reserved" in the End Balance. Attachment B summarizes the impact of the expenditure and revenue changes.

### Enrollment Projections

The Adopted Budget assumed a decrease of 153 students in 2016-17, a decrease of 19 in 2017-18, and an increase of 52 in 2018-19. It has been modified based on CBEDs to a decrease of 22 in 2016-17, 25 in 2017-18, and an increase of 106 in 2018-19. The revenue and staffing impacts are not included in this revision and will be reviewed at a future date.

### Local Control Funding Formula Income (LCFF)

The 2016-17 LCFF calculation results in a 5.09% net funding increase which reflects a 0% COLA and 54.18% GAP funding. This is a net change of \$413 per ADA and a total grade span average of \$8,522 per ADA. 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 1.11% in 2017-18 and 2.42% in 2018-19. Attachment B highlights the fiscal impact of the change in GAP funding.

### Other State Revenue

The State Budget reflects categorical COLAs at 0% for 2016-17, 1.11% for 2017-18, and 2.42% 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 estimate of \$140.00 per ADA in the Unrestricted General Fund and \$41.00 in the Restricted General Fund is based on the recommendation from LACOE for the First Interim budget.

### Analysis of Ending Fund Balance – Governmental Funds

To ensure compliance with the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources and all related liabilities, obligations and equities.

The chart below is a reconciliation of 2015-16 Ending Fund Balance per the Unaudited Actuals Report filed with the State and Ending Fund Balance in the District Auditor's audit report.

Glendale Unified School District Analysis of Ending Fund Balance - Governmental Funds June 30, 2016		
<b>Ending Fund Balance per Unaudited Actuals reported to the Board</b>		
General Fund	\$ 53,534,101	} \$58,605,080
Deferred Maintenance Fund #14	5,070,979	
Building Fund #21.1	55,627,487	
Clean Renewable Energy Bond Fund 21.2	67,220	
Special Reserve for Capital Outlay #40.1 and 40.2	20,723,979	} \$52,301,757
Child Development Fund #12	184,621	
Cafeteria Fund #13	5,434,160	
Capital Facilities Fund #25	11,547,125	
State School Building Fund #35	144,350	
Bond Interest and Redemption Fund #51	14,267,522	
Debt Service Fund #56	<u>14,023,342</u>	
Summary - Ending Fund Balance	<u>\$ 180,624,886</u>	
<b>Ending Fund Balance per Audit</b>		
General Fund	\$ 58,605,080	
Building Fund #21.1	55,627,487	
Clean Renewable Energy Bond Fund 21.2	67,220	
Debt Service Fund #56	14,023,342	
Other Governmental Fund	<u>52,301,757</u>	
Summary - Ending Fund Balance	<u>\$ 180,624,886</u>	

General Fund - the general operating fund of the District is used to account for all financial resources except those required to be accounted for in another fund. Due to the reporting requirements of GASB 54, the Deferred Maintenance Fund no longer meets the definition of a special revenue fund as it is no longer primarily composed of restricted or committed revenue sources. Therefore, all activities of this fund are reported in the General Fund in the amount of \$58,605,080.

Debt Service Fund #56 – used for large expenditures that are “one-time” in nature. It is anticipated that these funds will be used to assist with textbook adoptions in 2016-17. The ending fund balance is \$14,023,342.

Building Fund #21.1 – used to account for Measure S Bond projects. The ending balance is \$55,627,487.

Clean Renewable Energy Bonds (CREBs) Fund #21.2 – used to account for solar projects. The ending balance is \$67,220.

Non-Major Governmental Funds Includes:

- Special Reserve Fund for Capital Outlay Projects #40.1 and #40.2 – used to account for funds designated by the Board and/or restricted for capital outlay, major deferred maintenance, major equipment replacement needs and the modernization of cafeteria facilities.
- Special Revenue Funds – used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. Included are the Child Development Fund #12 and the Nutritional Services Fund #13.
- Capital Projects Funds – used to account for the financial resources that are restricted, committed or assigned for the acquisition and/or construction of major governmental general fixed assets. Included are the Capital Facilities Fund #25, State School Building Fund #35, and the Bond Interest and Redemption Fund #51.

The combined ending balance is \$52,301,757.

2015-16 Ending Fund Balance

The Unrestricted General Fund Balance at the end of 2015-16 was \$44.2 million. It is comprised of various Reserves and Assignments. When the year-end closing process takes place, a number of items are reviewed to determine if there are obligations that need to carry forward into the next fiscal year. If the items have not been received but there is an obligation/commitment that is still outstanding, then that commitment is listed in the section titled “Assigned Funds” as one of the components of the Ending Fund Balance.

The State requires that the District maintain a minimum of 3% of the total expenditures in the Unrestricted and Restricted General Fund in a designated reserve titled Economic Uncertainties for the current year and two subsequent years. At the close of 2015-16, that 3% requirement totaled \$8.0 million and the District had sufficient reserves.

The District has had a structural deficit spending pattern since 2008. This will continue into 2016-17, 2017-18, and 2018-19. Structural deficits occur when current year expenditures exceed current year revenues after short term strategies are removed.

The 2015-16 Unrestricted General Fund Ending Balance was comprised of the following reserves and designations:

2015-16 Unrestricted General Fund Balance		
Unrestricted General Fund	Projected June 21, 2016	Final
Designated for Economic Uncertainty	\$ 8,288,430	\$ 8,045,298
Revolving Cash, Warehouse & Prepaid Expense	1,465,039	1,455,864
School Site & Program Carry Overs	-	1,759,616
Reserve for Medical Administrative Activity (MAA)	1,385,622	1,389,566
Reserve for Board Election	-	200,000
Reserve for Operational Draw Down	2,142,282	2,142,282
Reserve for Unrestricted CTE Assigned	-	262,564
Reserve for Supplemental Program	-	1,221,818
Unassigned Reserve	19,901,237	27,712,605
<b>Total Unrestricted General Fund Balance</b>	<b>\$ 33,182,610</b>	<b>\$ 44,189,613</b>

It is important to note that the change in the “Unassigned Reserve” was approximately \$7.8 million. This is the only change that will affect the multi-year projection. The balance of the other designations is assigned to specific purposes and is budgeted to 2016-17.

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 (Educator Effectiveness Program)

The 2015-16 Enacted Budget provided \$490 million for the Educator Effectiveness Program. These funds are restricted and should be targeted at support and mentoring, including beginning teacher support as well as professional development and identified support for teachers and administrators. Funds were apportioned in December 2015 and March 2016.

LEAs must explain how these funds will be used at a public meeting and then adopt a plan at a subsequent meeting. In addition, LEAs have three years to expend the funds and must report expenditures of these funds to the CDE by July 1, 2018. Educator Effectiveness funds are subject to the annual audit as required by EC 41020.

### Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees and corresponding salary savings due to attrition and retirements. 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.

A portion 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's contingency plan is to reduce 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

In the 2016-17 June Budget Adoption, there were expenditure reductions for solvency savings projected at \$8.2 million for 2017-18 and another \$8.2 million in 2018-19 to ensure that the District will be solvent in the next three years. Due to a higher than projected ending balance in 2015-16, revised LCFF funding variables, and revised direct/indirect costs, there are budget adjustments in 2016-17 to the multiyear projected budget for 2017-18 and 2018-19 lowering the expenditure reduction place holders to \$4.2 million in both years. Fiscal year 2019-20 still reflects the full \$8.2 million reduction place holder. 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 First 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. (See Attachment C)

### Historical Budget Reductions

The following is a listing of programs and other reductions the District previously implemented as a result of the State fiscal crisis.



### HISTORICAL BUDGET REDUCTIONS

	Total
<b>2007-08 Reductions</b>	
Freeze Vacancies (one-time)	2,200,000
Freeze Supplies & Services (one-time)	500,000
Reallocate 20 positions to Categorical	763,000
Sub-total	3,463,000
<b>2008-09 Reductions</b>	
Savings from 5 FTE	358,282
Savings from Special Education	800,000
Workers Compensation Savings	2,891,400
Maintenance Workers 2 FTE	91,000
End-Of-Year Tier III Sweeps (one-time)	5,423,553
CPI Adjustment On Supplies and Services	383,000
Sub-total	9,947,235
<b>2009-10 Reductions</b>	
Admin. & Cont. HS Restructure (9.2 FTE)	670,000
Teacher Staffing Ratio Changes (one-time)	2,000,000
On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.	4,922,478
Sub-total	7,592,478
<b>2010-11 Reductions</b>	
Administration Reorganization 10 FTE	1,100,000
FASO Staff 7 FTE	450,000
Special Education 7.4 FTE	500,000
School Safety Grants Sweep (one-time)	1,200,000
Restricted Lottery Utilization	500,000
Charge Food Service Indirect Cost	350,000
MS reduce 1 FTE per 1,000 students (3 FTE)	300,000
HS reduce 1 FTE per 1,000 students (9 FTE)	900,000
Clark MHS adjust to 6 periods (4 FTE)	400,000
Daily HS reduce counseling 1 FTE	100,000
Summer School Cost Reduction	700,000
Class Size K-3 to 24.9:1 Ratio	3,400,000
Sub-total	9,900,000
<b>2011-12 Reductions/Savings</b>	
Measure S Savings	517,000
ReConnectEd Savings	80,000
Consolidated EEELP/Categoricals	150,000
Sub-total	747,000
<b>2012-13 Reductions/Savings</b>	
PIO Position (1 FTE)	112,000
Energy Manager Position (1 FTE)	120,000
ES and MS Assistant Principals (2 FTE)	255,000
Shift Dental to ASCIG / Blue Shield Plan Changes	240,000
Sub-total	727,000
<b>2013-14 Reductions/Savings</b>	
Elementary School Reduction of 1 FTE Assistant Principal	120,000
PARS savings comprised of 5 FTE Elementary School Teachers, 3 FTE Middle School Teachers, 14 FTE High School Teachers, 1 FTE FASO Assistant Director, 1 FTE Duplicating Center, and 16 FTE Classified Staff.	3,506,561
Sub-total	3,626,561
<b>Grand Total</b>	<b>\$36,003,274</b>

Note: PARS early retirement offered in 2009-10 and 2012-13.  
 Ret. Plans effective 7/1/10 & 7/1/13 respectively

Important discussions need to continue on the prioritization of the restoration 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.

#### 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.

The State Board of Education (SBE) LCAP template categorized the state priorities into three groups for planning purposes: Conditions of Learning; Pupil Outcomes; Engagement. The template is also comprised of three sections: Stakeholder Engagement; Goals & Progress Indicators; Actions/Services/Expenditures. School districts must also demonstrate in their LCAP that they have **increased or improved services** for unduplicated pupils in proportion to the increase in the funds apportioned to the supplemental and concentration grants. The District's LCAP is located on the GUSD website.

### 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 October 31, 2016, the cash balance in Fund 10.0 was \$0.

#### 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. 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. In 2016-17, to comply with the United States Department of Agriculture's (USDA) paid lunch equity requirement, the District will increase school lunch prices from \$2.50 to \$2.60, effective January 1, 2017. As of October 31, 2016, the fund had a cash balance of \$3,956,430.

#### 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 October 31, 2016, the fund has a cash balance of \$5,068,715.

#### 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 October 31, 2016, the cash balance in Fund 21.1 is \$114,887,269.

#### 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 17 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 October 31, 2016, the cash balance with the fiscal agent is \$10,626,415.

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 2016-17 \$1.2 million was transferred from Fund 25.0 to the Measure S Project Fund, (21.1) for RD White ORG 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 \$530,704 through October 31, 2016. 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 from this fund was transferred to Fund 21.1 for Glendale High School and Hoover High School. As of October 31, 2016, this fund had a cash balance of \$144,299.

Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board and 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 Fees Fund (25) for Cloud Preschool Capital Projects and \$1.25 million from Unrestricted General Fund. In 2016-17 Proposition 39 funds will be spent on energy efficiency projects in the District. As of October 31, 2016, the fund's cash balance is \$18,879,085.

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 October 31, 2016, the fund's cash balance is \$1,208,728.

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. In 2015-16 and 2016-17 a solvency transfer of \$1.4 million and \$1.5 million, respectively, was utilized to continue funding the Common Core State Standards with curriculum development. As of October 31, 2016, this fund has a current cash balance of \$12,535,171.

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 October 31, 2016, this fund had a cash balance of \$3,131,727.

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 October 31, 2016, the fund had a cash balance of \$3,130,789.

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 is 1.344% with no decrease. As of October 31, 2016, this fund had a cash balance of \$491,702.

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 October 31, 2016, this fund had a cash balance of \$338,871.

**2016-17 First Interim Report  
Multi-Year Budget Assumptions**

Attachment A

Category	2015-16 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
- Revenue Net Percentage Increase	12.19%	5.09%	3.68%	1.42%	3.54%
- Projected Increase In Funding Per ADA	\$881	\$413	\$314	\$125	\$317
- Total LCFF Funding Per ADA	\$8,109	\$8,522	\$8,836	\$8,961	\$9,278
<b>- Factors Utilized In Revenue Calculations</b>					
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%
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%
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%
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
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
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
<b>EMPLOYEE BENEFITS</b>					
- Proposed Budget STRS Rates	10.730%	12.580%	14.430%	16.280%	18.130%
- PERS	11.847%	13.888%	15.500%	17.100%	18.600%
- 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  
First Interim Budget Adjustments**

Major Changes	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Adopted Budget 2016-17 Ending Balance</b>	\$ 33,182,609	\$ 26,054,773	\$ 21,923,858	\$ 12,715,226	\$ 4,780,524
<b>Adjustment For Actual 2015-16 Ending Balance</b>	\$ 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
<b>Initial Adjustments (Board Approved)</b>					
Revised LCFF Funding Variables		\$ 296,304	\$ 1,737,311	\$ 4,244,768	\$ 5,742,332
Charge RRM Indirect Costs		\$ 238,000	\$ 238,000	\$ 238,000	\$ 238,000
Move Summer Floor Maintenance Activities to RRM		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Appropriate Carry-Over		\$ (3,443,998)			
Misc. Local Revenue		\$ 3,376			
<b>First Interim Adjustments (To Date - Not Yet Board Approved)</b>					
Reverse \$4.0 million of 17-18 and 18-19 Solvency Savings Reduction Placeholders		\$ -	\$ (4,000,000)	\$ (4,000,000)	\$ -
Note: For 17-18 & 18-19 \$4.2m of solvency reduction placeholders still remain in each year. Compare this to solvency plan proposal document. For 19-20 \$8.2m solvency reduction placeholder + \$13m negative assigned amount (total = negative \$21.2m) still remain, but where to cut not yet identified					
Revised LCFF Funding Variables		\$ 69,100	\$ (15,483)	\$ (70,512)	\$ (43,337)
Return Certain ETIS Measure S Salary & Benefit Costs To General Fund		\$ (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 (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)
2018-19		\$ -	\$ -	\$ (1,300,000)	\$ (1,300,000)
2019-20		\$ -	\$ -	\$ -	\$ (1,300,000)
2020-21					
<b>Current Year Impact</b>	\$ -	\$ (2,287,218)	\$ (2,790,172)	\$ (1,637,744)	\$ 2,586,995
<b>Cumulative Impact to Ending Balance</b>	\$ -	\$ (2,287,218)	\$ (5,077,390)	\$ (6,715,134)	\$ (4,128,139)
<b>Adjusted Ending Balance Projection</b>	\$ 44,189,612	\$ 34,774,558	\$ 27,853,471	\$ 17,007,095	\$ 11,659,388
<b>Designated and Restricted Portion:</b>					
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 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	\$ 8,535,515	\$ 8,289,081	\$ 8,510,520	\$ 8,626,233
Reserve For Future LACOE System Charges		\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Reserve LCFF Net Income Growth less STRS/PERS/Special Education Increases	\$ -	\$ -	\$ 3,009,706	\$ 5,359,864	\$ 12,875,174
Reserve for Carry-Overs, MAA, Board Elections	\$ 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>	\$ 31,156,603	\$ 22,429,191	\$ 13,180,409	\$ 215,514	\$ (12,763,216)

Possible Budget Reductions 2017-18 and 2018-19

	Estimated Reduction 2017-2018	Estimated Reduction 2018-2019	Reduction %	Comments
Meals/snacks for employee- events	20,000	20,000	20%	
Approve conferences based on purpose and alignment to LCAP	50,000	50,000	20%	No out of state
Transportation (SPED and Clark) - Full Cost is Reflected	500,000	500,000	10%	Charge on sliding scale or get a community sponsors for Clark ; Develop a minimum distance
Eliminate Jewel City	50,000	50,000		
Early Retirement Plan Offer		350,000	100%	Estimated based on a PARS analysis
Reduce sub days for Professional Development	50,000	50,000	10%	Common release days PD outside of school day
Eliminate overtime for classified management position	15,000	15,000	25%	
Examine cost of 3rd party contracts, iReady	90,000	90,000	1%	
Identify areas for Special Education reductions	1,100,000	1,100,000	2%	Aides, Reduce number of students identified- cost to GF \$56,063,642
				Reduce SPED days Release days
				Build interventions to avoid over identification in SPED
Raise fees for facility usage by community groups	15,000	15,000	10%	Charge for all non-district for profit entities
Close Elementary and Middle school total for one week in the summer	44,431	44,431	100%	Possible Utility savings for one week of closure in July (GWP, Edison, GAS) (total monthly cost/4) CVW (Total monthly cost /8)
Review classified staffing level	1,200,000	1,200,000	5%	
Have summer school at one site instead of multiple	136,823	136,823	100%	Possible Utility savings for having summer school at one site (GWP, Edison, GAS) calculated based on average cost for 4 MS and 4 HS for 5 weeks (There could be additional savings/cost depending on the teachers and class sizes)
Cost of copies	50,000	50,000	10%	Go digital
Increase E-waste rebates by including community E-waste	5,000	5,000		
Cell towers at FASO and Administration	50,000	50,000		
Reduce mailings by using Parent Connect	5,000	5,000		
Commodity recycling-Cardboard	5,000	5,000		
Independent Study for all students out for 5 days or more	20,000	20,000		
Increase participation in LEA-MAA billing	100,000	100,000		
Increase enrollment	900,000	900,000		Current year 131 over projected
Increase ADA to 96.5%	100,000	100,000	0.50%	Increase average daily attendance by .5%
District office supplies	69,863	69,863	10%	Use Tech-eliminate paper
4/10 work week in summer months	40,000	40,000		Totally shut down for one day a week.
Reduce site allocations				
Reduce amounts K-5 by 10% (supplies/services)	41,767	41,767	10%	
Reduce amount 6-8 by 10% (supplies/services)	21,014	21,014	10%	supplies/services
Reduce amount HS. by 10% (supplies/services)	40,842	40,842	10%	supplies/services
Total	4,669,739	5,069,739		



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: December 13, 2016 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 budget adoption.	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 budget adoption.	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 budget adoption.	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 budget adoption.		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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first 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 budget adoption, 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. B-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	214,193,813.00	3.30%	221,253,555.00	1.55%	224,677,732.00
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	-54.41%	4,494,200.00	-0.06%	4,491,680.00
4. Other Local Revenues	8600-8799	4,243,744.00	-4.03%	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)	1.37%	(40,111,542.00)	1.23%	(40,604,462.00)
6. Total (Sum lines A1 thru A5c)		190,407,456.00	-0.26%	189,908,908.00	1.54%	192,837,645.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				102,382,802.00		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				(1,511,709.00)		(4,851.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	102,382,802.00	-0.11%	102,271,093.00	1.36%	103,666,242.00
2. Classified Salaries						
a. Base Salaries				23,340,853.00		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				665,000.00		665,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,340,853.00	3.62%	24,185,853.00	3.49%	25,030,853.00
3. Employee Benefits	3000-3999	49,486,744.00	8.89%	53,883,985.00	8.07%	58,233,164.00
4. Books and Supplies	4000-4999	7,217,201.00	-47.91%	3,759,589.00	0.24%	3,768,747.00
5. Services and Other Operating Expenditures	5000-5999	17,138,848.00	-3.50%	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	(1,281,100.00)	-10.44%	(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)		199,822,510.00	-1.50%	196,829,995.00	3.48%	203,684,021.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(9,415,054.00)		(6,921,087.00)		(10,846,376.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,189,612.41		34,774,558.41		27,853,471.41
2. Ending Fund Balance (Sum lines C and D1)		34,774,558.41		27,853,471.41		17,007,095.41
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		5,799,272.00		8,149,430.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,535,515.00		8,289,081.00		8,510,520.00
2. Unassigned/Unappropriated	9790	22,429,191.41		13,180,409.41		215,514.41
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,774,558.41		27,853,471.41		17,007,095.41

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	8,535,515.00		8,289,081.00		8,510,520.00
c. Unassigned/Unappropriated	9790	22,429,191.41		13,180,409.41		215,514.41
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>30,964,706.41</b>		<b>21,469,490.41</b>		<b>8,726,034.41</b>

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

A1 is based on State Adopted budget factors for LCFF. B10 primarily reflects 2017-18 solvency reductions, B1D reflects enrollment changes, retiree savings, ccss math ends, A5.5.a. 2016-17 reflects transfers in from Fund 56 to support the ccss program. Out years exclude carry-over. B2D reflects salary savings and attrition savings and BLA/EAFS 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. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	17,727,713.00	-18.55%	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	9,082,402.00	-17.55%	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)		83,981,850.00	-5.51%	79,353,362.00	0.66%	79,880,662.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,779,710.00		23,664,499.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,365,211.00)		(250,011.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,779,710.00	-4.50%	23,664,499.00	0.00%	23,664,488.00
2. Classified Salaries						
a. Base Salaries				17,846,869.00		17,746,208.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(250,661.00)		(150,005.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,846,869.00	-0.56%	17,746,208.00	0.00%	17,746,203.00
3. Employee Benefits	3000-3999	17,784,537.00	1.08%	17,976,083.00	2.93%	18,503,376.00
4. Books and Supplies	4000-4999	6,206,178.00	-43.99%	3,475,775.00	0.00%	3,475,772.00
5. Services and Other Operating Expenditures	5000-5999	15,469,999.00	-6.97%	14,392,215.00	0.00%	14,392,210.00
6. Capital Outlay	6000-6999	338,453.00	-75.98%	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	880,100.00	-15.20%	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)		84,694,619.00	-6.17%	79,472,707.00	0.66%	79,999,974.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(712,769.00)		(119,345.00)		(119,312.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,344,488.90		8,631,719.90		8,512,374.90
2. Ending Fund Balance (Sum lines C and D1)		8,631,719.90		8,512,374.90		8,393,062.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	616,806.00		308,404.00		0.00
b. Restricted	9740	8,014,913.90		8,203,970.90		8,393,062.90
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 (Line D3f must agree with line D2)		8,631,719.90		8,512,374.90		8,393,062.90

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>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<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	214,193,813.00	3.30%	221,253,555.00	1.55%	224,677,732.00
2. Federal Revenues	8100-8299	17,927,713.00	-18.34%	14,639,433.00	0.06%	14,648,162.00
3. Other State Revenues	8300-8599	27,460,283.00	-20.58%	21,808,178.00	0.11%	21,831,309.00
4. Other Local Revenues	8600-8799	13,326,146.00	-13.24%	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)		274,389,306.00	-1.87%	269,262,270.00	1.28%	272,718,307.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				127,162,512.00		125,935,592.00
b. Step & Column Adjustment				1,650,000.00		1,650,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,876,920.00)		(254,862.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	127,162,512.00	-0.96%	125,935,592.00	1.11%	127,330,730.00
2. Classified Salaries						
a. Base Salaries				41,187,722.00		41,932,061.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				414,339.00		514,995.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,187,722.00	1.81%	41,932,061.00	2.02%	42,777,056.00
3. Employee Benefits	3000-3999	67,271,281.00	6.82%	71,860,068.00	6.79%	76,736,540.00
4. Books and Supplies	4000-4999	13,423,379.00	-46.10%	7,235,364.00	0.13%	7,244,519.00
5. Services and Other Operating Expenditures	5000-5999	32,608,847.00	-5.14%	30,931,873.00	0.83%	31,187,407.00
6. Capital Outlay	6000-6999	470,045.00	-65.34%	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)		284,517,129.00	-2.89%	276,302,702.00	2.67%	283,683,995.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(10,127,823.00)		(7,040,432.00)		(10,965,688.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		53,534,101.31		43,406,278.31		36,365,846.31
2. Ending Fund Balance (Sum lines C and D1)		43,406,278.31		36,365,846.31		25,400,158.31
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	8,014,913.90		8,203,970.90		8,393,062.90
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		5,799,272.00		8,149,430.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,535,515.00		8,289,081.00		8,510,520.00
2. Unassigned/Unappropriated	9790	22,429,191.41		13,180,409.41		215,514.41
f. Total Components of Ending Fund Balance		43,406,278.31		36,365,846.31		25,400,158.31
(Line D3f must agree with line D2)						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<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	8,535,515.00		8,289,081.00		8,510,520.00
c. Unassigned/Unappropriated	9790	22,429,191.41		13,180,409.41		215,514.41
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>30,964,706.41</b>		<b>21,469,490.41</b>		<b>8,726,034.41</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>10.88%</b>		<b>7.77%</b>		<b>3.08%</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):						
<b>Foothill SELPA</b>						
<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		25,055.00		25,055.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		284,517,129.00		276,302,702.00		283,683,995.00
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)		284,517,129.00		276,302,702.00		283,683,995.00
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)		8,535,513.87		8,289,081.06		8,510,519.85
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)		8,535,513.87		8,289,081.06		8,510,519.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	214,124,713.00	44,225,224.39	214,193,813.00	69,100.00	0.0%
2) Federal Revenue		8100-8299	200,000.00	200,000.00	65,518.00	200,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,850,728.00	9,858,229.00	141,022.75	9,858,229.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,672,695.00	4,243,744.00	903,471.50	4,243,744.00	0.00	0.0%
5) TOTAL, REVENUES			227,551,832.00	228,426,686.00	45,335,236.64	228,495,786.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	102,385,717.00	102,382,802.00	18,887,160.39	102,382,802.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,267,382.00	23,186,853.00	5,241,941.04	23,340,853.00	(154,000.00)	-0.7%
3) Employee Benefits		3000-3999	48,468,797.00	49,440,744.00	7,771,362.09	49,486,744.00	(46,000.00)	-0.1%
4) Books and Supplies		4000-4999	4,438,535.00	7,217,201.00	1,410,235.83	7,217,201.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,747,573.00	17,005,564.00	5,022,046.48	17,138,848.00	(133,284.00)	-0.8%
6) Capital Outlay		6000-6999	81,592.00	131,592.00	4,814.04	131,592.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	390,570.00	390,570.00	177,000.00	390,570.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(909,816.00)	(1,147,816.00)	0.00	(1,281,100.00)	133,284.00	-11.6%
9) TOTAL, EXPENDITURES			192,870,350.00	198,807,510.00	38,514,559.87	198,807,510.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			34,681,482.00	29,819,176.00	6,820,676.77	29,688,276.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								0.0%
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								0.0%
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)	(45,492.92)	(39,569,681.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,809,318.00)	(39,103,330.00)	1,435,858.08	(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)	(9,284,154.00)	8,256,534.85	(9,415,054.00)		
<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	34,905,458.41		34,774,558.41		
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	8,529,514.00		8,535,515.00		
Unassigned/Unappropriated Amount		9790	22,033,831.41	22,566,092.41		22,429,191.41		

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	17,727,713.00	2,446,413.25	17,727,713.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,323,350.00	17,602,054.00	9,108,707.10	17,602,054.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,488,409.00	9,082,402.00	7,322,480.44	9,082,402.00	0.00	0.0%
5) TOTAL, REVENUES			39,336,308.00	44,412,169.00	18,877,600.79	44,412,169.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	23,689,513.00	24,779,710.00	4,877,591.57	24,779,710.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,451,926.00	17,846,869.00	3,573,809.51	17,846,869.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,512,062.00	17,784,537.00	2,565,492.92	17,784,537.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,473,178.00	6,206,178.00	1,007,859.28	6,206,178.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,505,959.00	15,469,999.00	2,238,532.59	15,469,999.00	0.00	0.0%
6) Capital Outlay		6000-6999	81,750.00	338,453.00	33,311.18	338,453.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	530,000.00	530,000.00	0.00	530,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	508,816.00	880,100.00	0.00	880,100.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,753,204.00	83,835,846.00	14,298,597.05	83,835,846.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(41,416,896.00)	(39,423,677.00)	4,581,003.74	(39,423,677.00)		
<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	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	45,492.92	39,569,681.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,416,896.00	38,710,908.00	45,492.92	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	(712,769.00)	4,626,496.66	(712,769.00)		
<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	8,631,719.90		8,631,719.90		
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			8,727,682.90	8,014,913.90		8,014,913.90		
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			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	213,828,409.00	214,124,713.00	44,225,224.39	214,193,813.00	69,100.00	0.0%
2) Federal Revenue		8100-8299	14,724,549.00	17,927,713.00	2,511,931.25	17,927,713.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,174,078.00	27,460,283.00	9,249,729.85	27,460,283.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,161,104.00	13,326,146.00	8,225,951.94	13,326,146.00	0.00	0.0%
5) TOTAL, REVENUES			266,888,140.00	272,838,855.00	64,212,837.43	272,907,955.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	126,075,230.00	127,162,512.00	23,764,751.96	127,162,512.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,719,308.00	41,033,722.00	8,815,750.55	41,187,722.00	(154,000.00)	-0.4%
3) Employee Benefits		3000-3999	66,980,859.00	67,225,281.00	10,336,855.01	67,271,281.00	(46,000.00)	-0.1%
4) Books and Supplies		4000-4999	7,911,713.00	13,423,379.00	2,418,095.11	13,423,379.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	31,253,532.00	32,475,563.00	7,260,579.07	32,608,847.00	(133,284.00)	-0.4%
6) Capital Outlay		6000-6999	163,342.00	470,045.00	38,125.22	470,045.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	920,570.00	920,570.00	177,000.00	920,570.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(401,000.00)	(267,716.00)	0.00	(401,000.00)	133,284.00	-49.8%
9) TOTAL, EXPENDITURES			273,623,554.00	282,443,356.00	52,811,156.92	282,643,356.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(6,735,414.00)	(9,604,501.00)	11,401,680.51	(9,735,401.00)		
<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	1,873,773.00	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)	(9,996,923.00)	12,883,031.51	(10,127,823.00)		
<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	43,537,178.31		43,406,278.31		
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	8,014,913.90		8,014,913.90		
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	8,529,514.00		8,535,515.00		
Unassigned/Unappropriated Amount		9790	22,033,831.41	22,566,092.41		22,429,191.41		

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 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	5,299,882.00	5,299,882.00	1,325,095.00	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	(237.87)	0.00	0.00	0.0%
5) TOTAL REVENUES			5,310,882.00	5,310,882.00	1,324,857.13	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		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,310,882.00	5,310,882.00	1,325,095.00	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	1,325,095.00	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	(237.87)	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		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		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%
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>			0.00	0.00	(237.87)	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		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		

2016-17 First Interim  
Child Development 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) LCOFF 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	369,210.00	782,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,701,000.00	2,701,000.00	1,198,084.00	2,701,000.00	0.00	0.0%
4) Other Local Revenue		8800-8799	245,980.00	245,980.00	101,538.40	245,980.00	0.00	0.0%
5) TOTAL REVENUES			3,728,980.00	3,728,980.00	1,668,812.40	3,728,980.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,726,248.00	1,726,248.00	390,015.67	1,726,248.00	0.00	-0.0%
2) Classified Salaries		2000-2999	1,258,959.00	1,258,959.00	254,842.75	1,258,959.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,201,641.00	1,201,641.00	185,321.22	1,201,641.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,305.00	153,305.00	21,638.84	153,305.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	135,350.00	135,350.00	22,532.17	135,350.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	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	874,450.46	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)	794,361.95	(855,523.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers in		8900-8929	858,773.00	858,773.00	0.00	858,773.00	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			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	794,361.95	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			153,023.45	153,023.45		153,023.45		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			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			0.00	0.00		0.00		

2016-17 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	782,979.07	6,500,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	520,000.00	520,000.00	46,209.84	520,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,009,800.00	2,009,800.00	555,530.70	2,009,800.00	0.00	0.0%
5) TOTAL REVENUES			9,029,800.00	9,029,800.00	1,384,719.61	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	691,803.83	3,417,481.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,719,463.00	1,719,463.00	261,124.56	1,719,463.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	971,722.84	3,951,660.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,650.00	286,650.00	137,717.46	286,650.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	72,758.77	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	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	2,125,127.46	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)	(740,407.85)	(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		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		8990-8999	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>			(635,454.00)	(635,454.00)	(740,407.85)	(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		9718	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		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		8800-8799	37,000.00	37,000.00	13.74	37,000.00	0.00	0.0%
5) TOTAL REVENUES			37,000.00	37,000.00	13.74	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, 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	13.74	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 (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>			37,000.00	37,000.00	13.74	37,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	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		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,070,979.97	5,070,979.97		5,070,979.97		
2) Ending Balance, June 30 (E + F1e)			5,107,979.97	5,107,979.97		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		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9760	5,107,979.97	5,107,979.97		5,107,979.97		
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) LCF 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	207.33	550,000.00	0.00	0.0%
5) TOTAL REVENUES			550,000.00	550,000.00	207.33	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	270,783.88	1,329,957.00	0.00	0.0%
3) Employee Benefits		3000-3999	579,424.00	579,424.00	93,080.63	579,424.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,359,678.00	279,551.00	219,682.18	279,551.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	130,000.00	130,000.00	40,187.13	130,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	90,726,880.00	92,437,174.00	15,246,684.08	92,437,174.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			94,125,939.00	94,756,106.00	15,870,377.90	94,756,106.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(93,575,939.00)	(94,206,106.00)	(15,670,170.57)	(94,206,106.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Intertund Transfers								
a) Transfers In		8900-8929	0.00	1,250,000.00	1,250,000.00	2,250,000.00	1,000,000.00	80.0%
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	77,140,000.00	80,733,500.00	77,140,000.00	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			70,000,000.00	78,390,000.00	81,983,500.00	79,380,000.00		



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>			(23,575,838.00)	(15,816,106.00)	66,113,329.43	(14,816,106.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,694,708.55	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)			55,694,708.55	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)			55,694,708.55	55,694,706.55		55,694,706.55		
2) Ending Balance, June 30 (E + F1e)			32,118,767.55	39,878,600.55		40,878,600.55		
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	2,936,009.22	10,695,842.22		11,695,842.22		
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	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	1,070,000.00	530,704.14	1,070,000.00	0.00	0.0%
5) TOTAL REVENUES			1,070,000.00	1,070,000.00	530,704.14	1,070,000.00		
<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	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	3,107.89	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	0.00	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, 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	12,398.49	514,457.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			555,543.00	555,543.00	518,305.65	555,543.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Intertund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7628	0.00	1,250,000.00	1,250,000.00	2,250,000.00	(1,000,000.00)	-80.0%
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	(1,250,000.00)	(1,250,000.00)	(2,250,000.00)		

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>			555,543.00	(694,457.00)	(731,694.35)	(1,694,457.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	11,547,125.04	11,547,125.04		11,547,125.04	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			11,547,125.04	11,547,125.04		11,547,125.04		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			11,547,125.04	11,547,125.04		11,547,125.04		
2) Ending Balance, June 30 (E + F1e)								
			12,102,668.04	10,852,668.04		9,852,668.04		
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								
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	10,852,668.04		9,852,668.04		
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		8800-8799	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
5) TOTAL REVENUES			30,000.00	30,000.00	0.00	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, 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	0.00	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	0.00	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								
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 First 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	129,000.00	66,872.99	129,000.00	0.00	0.0%
5) TOTAL REVENUES			129,000.00	129,000.00	66,872.99	129,000.00		
<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	81,163.00	162,306.00	19,899.62	162,306.00	0.00	0.0%
3) Employee Benefits		3000-3999	34,522.00	92,366.00	6,752.14	92,366.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,229,720.00	1,018,000.00	343.83	1,019,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	654,018.00	431,012.00	37,924.00	431,012.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,229,812.00	7,206,416.00	437,878.31	7,206,416.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	483,520.00	912,091.00	242,883.08	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	745,680.99	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)	(9,694,221.00)	(678,808.00)	(9,694,221.00)		
<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		

2016-17 First 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,568,745.00)	(6,679,221.00)	(678,808.00)	(6,679,221.00)		
<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	12,044,758.31		12,044,758.31		
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		9740	1,325,805.46	0.46		0.46		
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	12,044,757.85		12,044,757.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(983,340.00)	0.00		0.00		

2016-17 First 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) LCOFF 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	16,995,216.00	16,995,225.00	0.00	16,995,225.00	0.00	0.0%
5) TOTAL REVENUES			16,995,216.00	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, 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 (A6 - B9)</b>								
			409,385.00	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		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		



2016-17 First 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			409,385.00	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)			14,676,907.00	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		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	14,676,907.00	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		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	100,000.00	100,000.00	41.39	100,000.00	0.00	0.0%
5) TOTAL REVENUES			100,000.00	100,000.00	41.39	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, 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	41.39	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 (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>			(1,381,351.00)	(1,381,351.00)	(1,481,309.61)	(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)			12,641,990.78	12,641,990.78		12,641,990.79		
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								
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	12,641,990.79	12,641,990.79		12,641,990.79		
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	1,284,461.98	11,535,579.00	0.00	0.0%
5) TOTAL REVENUES			11,535,579.00	11,535,579.00	1,284,461.98	11,535,579.00		
<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	3,452,223.06	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, 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 EXPENSES			11,487,579.00	11,487,579.00	3,452,223.06	11,487,579.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			48,000.00	48,000.00	(2,167,761.08)	48,000.00		
<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 NET POSITION (C + D4)</b>			48,000.00	48,000.00	(2,167,761.08)	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		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	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		8010-8098	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	4,100.00	4,212.00	112.92	4,212.00	0.00	0.0%
5) TOTAL, REVENUES			4,100.00	4,212.00	112.92	4,212.00		
<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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) 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, 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, EXPENSES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,100.00	4,212.00	112.92	4,212.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8600-8929	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	4,100.00	4,212.00	0.00	4,212.00	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			(4,100.00)	(4,212.00)	0.00	(4,212.00)		

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 NET POSITION (C + D4)</b>			0.00	0.00	112.92	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	337,445.11	337,445.11		337,445.11		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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> 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> 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: 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>						



First Interim  
2016-17 INTERIM REPORT  
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> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	74,008,626.20	60,564,878.05	64,935,281.54	73,600,392.23	65,187,737.86	60,932,536.60	77,177,002.03	73,365,149.21
<b>B. RECEIPTS</b>								
LCF/Revenue Limit Sources	6,074,956.00	6,074,958.00	19,111,287.00	10,934,925.00	10,934,925.00	19,111,287.00	10,934,925.00	11,299,514.00
Principal Appointment	566,144.29	1,409,276.03	83,234.00	(29,557.43)	590,938.00	20,523,487.00	7,427,025.00	3,155,112.00
Property Taxes								
Miscellaneous Funds	84,105.95	527,295.27	1,773,065.00	127,464.47	128,966.00	963,426.32	1,502,025.69	2,136,547.79
Federal Revenue	648,401.00	5,299,563.97	1,928,332.00	1,373,432.67	3,853,442.00	1,359,990.98	1,382,414.23	1,932,851.81
Other State Revenue	374,607.18	5,846,248.05	991,958.00	1,013,138.57	647,732.38	205,996.00	549,541.82	605,202.00
Other Local Revenue			1,481,351.00					
Interfund Transfers In								
Interfund Transfers Out								
All Other Financing Sources	7,748,217.42	19,157,341.32	25,369,227.00	13,419,403.28	16,095,983.38	42,163,087.30	21,795,931.74	19,129,227.40
<b>TOTAL RECEIPTS</b>								
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	348,008.70	1,659,358.01	10,803,514.28	10,953,870.97	11,084,074.75	11,539,210.67	11,539,210.67	11,539,210.67
Classified Salaries	1,620.97	1,998,300.80	3,392,049.91	3,423,719.07	3,413,237.51	3,619,841.74	3,619,841.74	3,619,841.74
Employee Benefits	864,370.06	772,396.44	2,579,207.82	6,120,880.69	6,089,862.83	6,559,320.37	6,359,320.39	6,359,320.40
Books and Supplies	91,212.67	854,766.31	774,689.02	697,427.11	728,657.25	1,284,578.33	1,284,578.33	1,284,578.33
Services	1,421,234.89	1,531,914.04	1,807,621.16	2,499,808.98	2,531,920.63	2,852,043.42	2,852,043.42	2,852,043.42
Capital Outlay	1,697.03	4,927.78	9,817.34	21,683.07	7,568.24	53,045.24	53,045.24	53,045.24
Other Outgo	177,000.00	(102,008.77)	102,010.00			210,582.00	(100,255.23)	180,578.00
Interfund Transfers Out								
Interfund Transfers Uses								
All Other Financing Uses	2,905,144.32	6,719,653.41	19,468,909.53	23,717,449.89	23,825,311.21	25,918,621.77	25,607,784.56	25,888,617.79
<b>TOTAL DISBURSEMENTS</b>								
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable	3,593,928.23	1,866,943.78	2,887,134.47	1,388,540.44	172,447.57			
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
<b>SUBTOTAL</b>	0.00	3,593,928.23	2,887,134.47	1,388,540.44	172,447.57	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	21,880,749.48	9,934,248.20	(77,678.75)	(296,851.80)	(3,301,668.90)			
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
<b>SUBTOTAL</b>	0.00	21,880,749.48	(77,678.75)	(296,851.80)	(3,301,668.90)		0.00	0.00
Nonoperating								
Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	(18,286,821.25)	(8,067,304.42)	1,885,392.24	3,474,116.47	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	(13,443,748.15)	4,370,383.49	8,865,190.69	(6,612,654.37)	(4,255,201.36)	16,244,465.63	(3,811,852.82)	(6,759,390.39)
<b>F. ENDING CASH (A + E)</b>	60,564,878.05	64,935,281.54	73,800,392.23	65,187,737.86	60,932,536.50	77,177,002.03	73,365,149.21	66,605,758.82
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

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

Glendale Unified  
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>								
8010-8019 LFFF/Revenue Limit Sources	66,605,756.82	67,212,116.68	66,325,814.52	59,160,532.08				
8020-8078 Principal Apportionment	20,579,122.00	11,299,514.00	11,299,514.00	20,579,122.00			158,234,051.00	158,234,051.00
8080-8099 Property Taxes	122,055.00	9,963,050.00	2,973,726.00	9,235,272.11			55,959,762.00	55,959,762.00
8100-8299 Miscellaneous Funds	3,140,599.17	1,409,843.37	2,228,930.11	1,747,984.80	2,157,688.06		17,927,713.00	17,927,713.00
8300-8599 Federal Revenue	1,872,551.48	1,638,727.26	1,932,251.00	2,102,247.66	2,137,077.14		27,460,283.00	27,460,283.00
8600-8799 Other State Revenue	504,335.00	407,803.00	306,836.00	987,291.00	885,557.00		13,326,146.00	13,326,146.00
8910-8929 Other Local Revenue							1,481,351.00	1,481,351.00
8930-8978 Interfund Transfers In							0.00	0.00
8930-8978 All Other Financing Sources	26,218,662.65	24,718,737.63	18,741,257.11	34,651,917.57	5,180,302.20	0.00	274,389,306.00	274,389,306.00
<b>TOTAL RECEIPTS</b>								
1000-1998	11,539,210.67	11,539,210.67	11,539,210.67	11,539,210.67	11,539,210.67		127,162,512.00	127,162,512.00
2000-2998	3,619,841.74	3,619,841.74	3,619,841.74	3,619,841.75	3,619,841.75		41,187,722.00	41,187,722.00
3000-3999	6,359,320.40	6,359,320.40	6,359,320.40	6,359,320.40	6,359,320.40		67,271,281.00	67,271,281.00
4000-4999	1,284,578.33	1,284,578.33	1,284,578.33	1,284,578.33	1,284,578.33		13,423,379.00	13,423,379.00
5000-5999	2,852,043.41	2,852,043.41	2,852,043.41	2,852,043.41	2,852,043.41		32,608,847.00	32,608,847.00
6000-6599	53,045.24	53,045.24	53,045.24	53,045.24	53,045.24		470,045.00	470,045.00
7000-7499	(95,735.00)	(103,000.00)	198,500.00	1,873,773.00	51,900.00		519,570.00	519,570.00
7630-7699	25,612,304.79	25,605,039.79	25,906,539.55	27,633,712.80	25,708,039.59	0.00	1,873,773.00	1,873,773.00
<b>TOTAL DISBURSEMENTS</b>								
<b>D. BALANCE SHEET ITEMS</b>								
9111-9199 Assets and Deferred Outflows							0.00	0.00
9200-9299 Cash Not in Treasury							5,538,955.39	5,538,955.39
9310						(4,370,039.10)	0.00	0.00
9320							0.00	0.00
9330							0.00	0.00
9340							0.00	0.00
9490							0.00	0.00
<b>Liabilities and Deferred Inflows</b>								
9500-9599	0.00	0.00	0.00	0.00	0.00	(4,370,039.10)	5,538,955.39	5,538,955.39
9610						(17,163,519.75)	10,975,278.48	10,975,278.48
9640							0.00	0.00
9650							0.00	0.00
9690							0.00	0.00
<b>Nonoperating</b>								
9910							12,793,480.65	(5,436,323.09)
<b>TOTAL BALANCE SHEET ITEMS</b>								
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	606,357.86	(686,302.16)	(7,165,282.44)	7,018,204.77	(20,527,737.39)		(15,564,146.09)	(10,127,823.00)
<b>F. ENDING CASH (A + E)</b>								
	67,212,116.68	66,325,814.52	59,160,532.08	66,178,736.85			58,444,480.11	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

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

Glendale Unified  
Los Angeles County

Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>								
LCFF/Revenue Limit Sources	66,178,736.85	59,960,517.59	68,008,976.57	67,205,075.33	56,545,540.87	47,540,996.51	65,214,564.07	62,977,813.30
Principal Appointment	6,274,585.00	6,274,588.00	19,470,614.00	11,294,292.00	11,294,282.00	19,470,614.00	11,294,252.00	11,294,252.00
Property Taxes	566,144.40	1,409,276.03	83,234.00	(29,557.43)	530,998.00	20,523,487.00	7,427,025.00	3,155,112.00
Miscellaneous Funds	84,106.95	527,295.27	1,273,065.00	127,464.47	128,956.00	563,426.32	1,502,025.69	1,136,547.79
Federal Revenue	648,401.00	2,298,563.97	1,928,332.00	1,373,432.67	2,853,442.00	1,959,990.98	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>	<b>7,947,844.53</b>	<b>14,356,971.32</b>	<b>23,747,203.00</b>	<b>13,778,730.28</b>	<b>15,455,320.38</b>	<b>42,322,414.30</b>	<b>22,155,258.74</b>	<b>17,623,965.40</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	340,026.10	1,637,162.69	11,268,945.75	11,268,945.75	11,268,945.75	11,268,945.75	11,268,945.75	11,268,945.75
2000-2999	2,856.39	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
Classified Salaries	923,331.48	825,094.05	6,373,786.59	6,373,786.59	6,373,786.59	6,373,786.59	6,373,786.59	6,373,786.59
Employee Benefits	49,164.73	480,729.40	611,406.35	611,406.35	611,406.35	611,406.35	611,406.35	611,406.35
Books and Supplies	1,348,145.09	1,453,132.35	2,557,326.87	2,557,326.87	2,557,326.87	2,557,326.87	2,557,326.87	2,557,326.87
Services			10,829.50		21,600.00		54,000.00	
Capital Outlay								
Other Outgo	177,000.00	(102,009.77)	102,010.00			210,582.00	(100,255.23)	180,578.00
Interfund Transfers Out								
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>	<b>2,840,523.79</b>	<b>6,308,512.34</b>	<b>24,551,104.24</b>	<b>24,438,264.74</b>	<b>24,459,804.74</b>	<b>24,648,846.74</b>	<b>24,382,009.51</b>	<b>24,618,842.74</b>
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable	4,539,708.00							
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
<b>SUBTOTAL</b>	<b>0.00</b>	<b>4,539,708.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Liabilities and Deferred Inflows								
Accounts Payable	15,865,248.00							
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
<b>SUBTOTAL</b>	<b>0.00</b>	<b>15,865,248.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Nonoperating								
Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>0.00</b>	<b>(11,325,540.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	(6,218,219.26)	8,046,458.98	(603,901.24)	(10,659,534.46)	(9,004,544.36)	17,673,667.56	(2,236,750.77)	(6,994,877.34)
<b>F. ENDING CASH (A + E)</b>	<b>59,960,517.59</b>	<b>68,008,976.57</b>	<b>67,205,075.33</b>	<b>56,545,540.87</b>	<b>47,540,996.51</b>	<b>65,214,564.07</b>	<b>62,977,813.30</b>	<b>55,982,935.96</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

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

Glendale Unified  
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	55,982,935.96	55,511,735.87	59,889,946.77	55,459,802.65				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources	19,470,614.00	11,294,252.00	11,284,252.00	19,470,613.00			158,197,140.00	158,197,140.00
Principal Apportionment	122,065.00	13,963,050.00	4,973,726.00	10,331,925.00			63,056,415.00	63,056,415.00
Property Taxes							0.00	0.00
Miscellaneous Funds	2,140,599.17	1,409,843.37	1,840,650.11	1,747,884.80	2,157,688.06		14,639,433.00	14,639,433.00
Federal Revenue	1,672,551.48	1,638,727.26	1,756,198.50	1,526,195.16	1,937,077.14		21,808,178.00	21,808,178.00
Other State Revenue	504,355.00	407,803.00	341,784.00	987,291.00	885,557.00		11,561,104.00	11,561,104.00
Other Local Revenue							0.00	0.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources	23,910,154.65	28,713,475.63	20,206,620.61	34,064,008.96	4,980,302.20	0.00	269,262,270.00	269,262,270.00
<b>TOTAL RECEIPTS</b>	11,268,945.75	11,268,945.74	11,268,945.74	11,268,945.74	11,268,945.74		125,935,582.00	125,935,582.00
Certificated Salaries	3,626,799.18	3,626,799.18	3,626,799.18	3,626,799.18	3,626,799.19		41,932,061.00	41,932,061.00
Classified Salaries	6,373,786.59	6,373,786.59	6,373,786.59	6,373,786.59	6,373,786.57		71,860,068.00	71,860,068.00
Employee Benefits	611,406.35	611,406.35	611,406.35	611,406.35	611,406.37		7,235,364.00	7,235,364.00
Books and Supplies	2,557,326.87	2,557,326.87	2,557,326.87	2,557,326.87	2,557,326.86		30,931,873.00	30,931,873.00
Services	38,825.00				37,643.50		162,898.00	162,898.00
Capital Outlay	(95,735.00)	(103,000.00)	198,500.00	51,900.00			519,570.00	519,570.00
Other Outgo				1,875,276.00			1,875,276.00	1,875,276.00
Interfund Transfers Out							(4,150,000.00)	(4,150,000.00)
All Other Financing Uses							276,302,702.00	276,302,702.00
<b>TOTAL DISBURSEMENTS</b>	24,381,354.74	24,335,264.73	24,636,764.73	26,365,440.73	24,475,908.23			
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows							0.00	0.00
Cash Not In Treasury							169,668.90	169,668.90
Accounts Receivable						(4,370,039.10)	0.00	0.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	(4,370,039.10)	169,668.90	169,668.90
Liabilities and Deferred Inflows							(1,298,271.75)	(1,298,271.75)
Accounts Payable							0.00	0.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							(1,298,271.75)	(1,298,271.75)
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	(17,163,519.75)	0.00	0.00
Nonoperating							12,793,480.65	1,467,940.65
Suspense Clearing							16,943,480.65	(5,572,491.35)
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00		60,606,245.50	60,606,245.50
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(471,200.09)	4,378,210.90	(4,430,144.12)	7,698,568.23	(19,495,606.03)		(7,040,432.00)	(7,040,432.00)
<b>F. ENDING CASH (A + E)</b>	55,511,735.87	59,889,946.77	55,459,802.65	63,158,370.88				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

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 budget adoption.

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

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

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2016-17)	District Regular	25,150.00	25,116.00		
	Charter School		0.00		
	<b>Total ADA</b>	<b>25,150.00</b>	<b>25,116.00</b>	<b>-0.1%</b>	<b>Met</b>
1st Subsequent Year (2017-18)	District Regular	25,030.00	25,023.00		
	Charter School				
	<b>Total ADA</b>	<b>25,030.00</b>	<b>25,023.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)	District Regular	25,062.00	25,055.00		
	Charter School				
	<b>Total ADA</b>	<b>25,062.00</b>	<b>25,055.00</b>	<b>0.0%</b>	<b>Met</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 budget adoption 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 budget adoption.

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

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

DATA ENTRY: Budget Adoption 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
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	25,962	26,093		
Charter School				
<b>Total Enrollment</b>	<b>25,962</b>	<b>26,093</b>	<b>0.5%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	25,943	26,068		
Charter School				
<b>Total Enrollment</b>	<b>25,943</b>	<b>26,068</b>	<b>0.5%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	25,995	26,174		
Charter School				
<b>Total Enrollment</b>	<b>25,995</b>	<b>26,174</b>	<b>0.7%</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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio 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 (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	25,023	26,093		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>25,023</b>	<b>26,093</b>	<b>95.9%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	25,005	26,068		
Charter School				
<b>Total ADA/Enrollment</b>	<b>25,005</b>	<b>26,068</b>	<b>95.9%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	25,055	26,174		
Charter School				
<b>Total ADA/Enrollment</b>	<b>25,055</b>	<b>26,174</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 budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption	First Interim			
	(Form 01CS, Item 4B)	Projected Year Totals			
Current Year (2016-17)	213,828,409.00	214,193,813.00		0.2%	Met
1st Subsequent Year (2017-18)	219,531,727.00	221,253,555.00		0.8%	Met
2nd Subsequent Year (2018-19)	220,503,476.00	224,677,732.00		1.9%	Met

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

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

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

Explanation:  
(required if NOT met)



**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	136,782,615.40	154,892,390.10	88.4%
Second Prior Year (2014-15)	142,484,371.65	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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	175,210,399.00	198,807,510.00	88.1%	Met
1st Subsequent Year (2017-18)	180,340,931.00	195,814,995.00	92.1%	Not Met
2nd Subsequent Year (2018-19)	186,930,259.00	202,669,021.00	92.2%	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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2016-17)	14,724,549.00	17,927,713.00	21.8%	Yes
1st Subsequent Year (2017-18)	14,721,360.00	14,639,433.00	-0.6%	No
2nd Subsequent Year (2018-19)	14,730,089.00	14,648,162.00	-0.6%	No

Explanation:  
(required if Yes)

Primarily 2016-17 projected includes prior year carry-over and new donations.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2016-17)	27,174,078.00	27,460,283.00	1.1%	No
1st Subsequent Year (2017-18)	21,808,178.00	21,808,178.00	0.0%	No
2nd Subsequent Year (2018-19)	21,831,309.00	21,831,309.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2016-17)	11,161,104.00	13,326,146.00	19.4%	Yes
1st Subsequent Year (2017-18)	11,161,104.00	11,561,104.00	3.6%	No
2nd Subsequent Year (2018-19)	11,161,104.00	11,561,104.00	3.6%	No

Explanation:  
(required if Yes)

Primarily 2016-17 Projected includes prior year carry-over and new donations.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2016-17)	7,911,713.00	13,423,379.00	69.7%	Yes
1st Subsequent Year (2017-18)	7,283,844.00	7,235,364.00	-0.7%	No
2nd Subsequent Year (2018-19)	7,292,999.00	7,244,519.00	-0.7%	No

Explanation:  
(required if Yes)

Primarily 2016-17 Projected includes prior year carry-over and new appropriated donations budget.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2016-17)	31,253,532.00	32,808,847.00	4.3%	No
1st Subsequent Year (2017-18)	31,466,897.00	30,931,873.00	-1.7%	No
2nd Subsequent Year (2018-19)	31,722,431.00	31,187,407.00	-1.7%	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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2016-17)	53,059,731.00	58,714,142.00	10.7%	Not Met
1st Subsequent Year (2017-18)	47,690,642.00	48,008,715.00	0.7%	Met
2nd Subsequent Year (2018-19)	47,722,502.00	48,040,575.00	0.7%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2016-17)	39,165,245.00	46,032,226.00	17.5%	Not Met
1st Subsequent Year (2017-18)	38,750,741.00	38,167,237.00	-1.5%	Met
2nd Subsequent Year (2018-19)	39,015,430.00	38,431,926.00	-1.5%	Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>Primarily 2016-17 projected includes prior year carry-over and new donations.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p>Primarily 2016-17 Projected includes prior year carry-over and new donations.</p>

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

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>Primarily 2016-17 Projected includes prior year carry-over and new appropriated donations budget.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption 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%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	8,264,920.00	8,290,495.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)		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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.9%	7.8%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.6%	2.6%	1.0%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form D11, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	(9,415,054.00)	199,822,510.00	4.7%	Not Met
1st Subsequent Year (2017-18)	(8,921,087.00)	196,829,995.00	3.6%	Not Met
2nd Subsequent Year (2018-19)	(10,846,376.00)	203,684,021.00	5.3%	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 General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2016-17)	43,406,278.31		Met
1st Subsequent Year (2017-18)	36,365,846.31		Met
2nd Subsequent Year (2018-19)	25,400,158.31		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 General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2016-17)	66,178,736.85		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	25,023	25,005	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 Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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 Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	284,517,129.00	278,302,702.00	283,683,995.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	284,517,129.00	278,302,702.00	283,683,995.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,535,513.87	8,289,081.06	8,510,519.85
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,535,513.87	8,289,081.06	8,510,519.85

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,535,515.00	8,289,081.00	8,510,520.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	22,429,191.41	13,180,409.41	215,514.41
4. General Fund - Negative Ending Balances In Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	30,964,706.41	21,469,490.41	8,726,034.41
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.88%	7.77%	3.08%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,535,513.87</b>	<b>8,289,081.06</b>	<b>8,510,519.85</b>
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 budget adoption that may impact the budget?

No

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 budget adoption by more than five percent?

No

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

**S3. Temporary Interfund Borrowings**

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

No

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)?

No

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

**S5. Contributions**

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

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First 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 First 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	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2016-17)	(42,275,669.00)	(39,569,681.00)	-6.4%	(2,705,988.00)	Not Met
1st Subsequent Year (2017-18)	(42,815,530.00)	(40,111,542.00)	-6.3%	(2,703,988.00)	Not Met
2nd Subsequent Year (2018-19)	(43,308,450.00)	(40,604,462.00)	-6.2%	(2,703,988.00)	Not 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 budget adoption that may impact the general fund operational budget?

No

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

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

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

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

Explanation:  
(required if NOT met)

Primarily moving BIA and EAIS expenditure from the Special Education restricted program into the unrestricted general fund for regular education mainstreaming.

1b. MET - Projected transfers in have not changed since budget adoption 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 budget adoption 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 budget adoption that may impact the general fund operational budget.

Project Information:  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments\* 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.

\* 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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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)

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

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				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
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) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases				
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				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
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>
Has total annual payment increased over prior year (2015-16)?		No	No	No

---

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
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
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2014	Jul 01, 2014

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
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)	2,811,749.00	2,839,289.00
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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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
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b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.		
b.		

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)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.		

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


4. Comments:

Health and Welfare is fully insured. Workers Comp is currently "dollar-one" coverage. Pre 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 budget adoption, 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 budget adoption?

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

If No, continue with section S8A.

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

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

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

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

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

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

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

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

Are any new costs negotiated since budget adoption 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		
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**Certificated (Non-management) Step and Column Adjustments**

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

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

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

List other significant contract changes that have occurred since budget adoption 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 budget adoption?   
If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

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

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

1a. Have any salary and benefit negotiations been settled since budget adoption?   
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 Budget Adoption**

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

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

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

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

5. Salary settlement:

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (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 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 (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

- Are any new costs negotiated since budget adoption 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		
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**Classified (Non-management) Step and Column Adjustments**

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

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

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

List other significant contract changes that have occurred since budget adoption 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 budget adoption?   
If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

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

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

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits
- |  | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | 0                         | 0                                | 0                                |

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

- |   | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes                       | Yes                              | Yes                              |
| 2. Total cost of H&W benefits   | 3,300,000                 | 3,543,000                        | 3,786,000                        |
| 3. Percent of H&W cost paid by employer                               | Varies                    | Varies                           | Varies                           |
| 4. Percent projected change in H&W cost over prior year               | 5.2%                      | 9.9%                             | 9.9%                             |

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

- |   | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes                       | Yes                              | Yes                              |
| 2. Cost of step & column adjustments                              | 250,000                   | 250,000                          | 250,000                          |
| 3. Percent change in step and column over prior year              | 1.0%                      | 1.0%                             | 1.0%                             |

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

- |  | Current Year<br>(2016-17) | 1st Subsequent Year<br>(2017-18) | 2nd Subsequent Year<br>(2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | No                        | No                               | No                               |
| 2. Total cost of other benefits                                  | 0                         | 0                                | 0                                |
| 3. Percent change in cost of other benefits over prior year      | 0.0%                      | 0.0%                             | 0.0%                             |

**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

Comments:  
(optional)

Line 9A, New Superintendent and New Interim CBO.

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

First Interim  
Special Education Maintenance of Effort  
2016-17 Projected Expenditures by LEA (LP-1)

Glendale Unified  
Los Angeles County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 08, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,684,247.00	205,743.00	371,430.00	115,768.00	554,713.00	1,423,196.00	12,319,874.00		17,674,771.00
2000-2999	Classified Salaries	769,673.00	68,033.00	0.00	0.00	79,197.00	401,971.00	9,761,321.00		11,080,195.00
3000-3999	Employee Benefits	1,264,452.00	111,572.00	112,109.00	34,812.00	229,582.00	628,890.00	9,710,156.00		12,091,573.00
4000-4999	Books and Supplies	49,800.00	36,500.00	1,000.00	0.00	39,684.00	132,400.00	125,131.00		384,515.00
5000-5999	Services and Other Operating Expenditures	3,322,137.00	76,200.00	2,500.00	24,447.00	130,397.00	11,185,137.00	27,910.00		14,768,726.00
6000-6999	Capital Outlay	2,000.00	0.00	0.00	0.00	0.00	23,500.00	0.00		25,500.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,092,309.00	498,048.00	487,039.00	175,027.00	1,033,573.00	13,795,094.00	31,944,192.00	0.00	56,025,282.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,084.00	14,213.00	10,556.00	15,911.00		46,764.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	6,084.00	14,213.00	10,556.00	15,911.00	0.00	46,764.00
	TOTAL COSTS	8,092,309.00	498,048.00	487,039.00	181,111.00	1,047,786.00	13,805,650.00	31,960,103.00	0.00	56,072,046.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,684,247.00	205,743.00	371,430.00	115,768.00	442,846.00	1,423,196.00	12,277,850.00		17,521,080.00
2000-2999	Classified Salaries	769,673.00	68,033.00	0.00	0.00	0.00	401,971.00	7,134,054.00		8,373,731.00
3000-3999	Employee Benefits	1,264,452.00	111,572.00	112,109.00	34,812.00	162,071.00	628,890.00	8,046,458.00		10,360,064.00
4000-4999	Books and Supplies	49,800.00	36,500.00	1,000.00	0.00	24,684.00	132,400.00	124,531.00		368,915.00
5000-5999	Services and Other Operating Expenditures	3,318,137.00	76,200.00	2,500.00	24,447.00	27,858.00	10,909,127.00	24,301.00		14,382,570.00
6000-6999	Capital Outlay	2,000.00	0.00	0.00	0.00	0.00	23,500.00	0.00		25,500.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,088,309.00	498,048.00	487,039.00	175,027.00	657,459.00	13,519,084.00	27,606,894.00	0.00	51,031,860.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,084.00	0.00	0.00	15,911.00		21,995.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	6,084.00	0.00	0.00	15,911.00	0.00	21,995.00
	TOTAL BEFORE OBJECT 8980	8,088,309.00	498,048.00	487,039.00	181,111.00	657,459.00	13,519,084.00	27,622,805.00	0.00	51,053,855.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									49,695.00
										51,099,550.00

First Interim  
Special Education Maintenance of Effort  
Expenditures vs. 2015-16 Actual Expenditures Comparison  
2016-17 Projected Expenditures by LEA (L.P.)

Glendale Unified  
Los Angeles County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	81,609.00		81,609.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	61,779.00		61,779.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,184.00	0.00	9,100.00		24,284.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,058.00	4,470,127.00	9,000.00		4,480,185.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	16,242.00	4,470,127.00	161,488.00	0.00	4,647,857.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,441.00		5,441.00
7350	Transfers of Indirect Costs - Intertund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,441.00	0.00	5,441.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	16,242.00	4,470,127.00	166,929.00	0.00	4,653,298.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									45,695.00
										51,160,491.00
										35,859,484.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim  
Special Education Maintenance of Effort  
2016-17 Projected Expenditures vs. 2015-16 Actual Expenditures Comparison  
2015-16 Actual Expenditures by LEA (LA-4)

Glendale Unified  
Los Angeles County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1998	Certificated Salaries	2,657,444.02	204,799.83	369,430.80	108,699.54	531,972.11	1,418,789.22	11,879,682.21		17,170,817.73
2000-2999	Classified Salaries	759,267.16	69,182.00	0.00	0.00	88,281.86	378,612.70	9,209,245.76		10,504,599.48
3000-3999	Employee Benefits	1,343,299.90	115,944.47	127,519.07	37,063.42	249,956.87	682,340.07	9,179,876.63		11,735,990.43
4000-4999	Books and Supplies	66,211.89	7,603.28	0.00	0.00	32,356.33	139,235.14	54,930.06		303,336.70
5000-5999	Services and Other Operating Expenditures	4,027,610.18	49,997.22	2,237.60	141,651.69	121,519.25	11,316,506.28	29,849.18		15,689,371.40
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	11,506.00	0.00		11,506.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,856,633.15	447,536.80	499,187.47	287,404.65	1,024,086.42	13,946,989.41	30,353,583.84	0.00	55,415,621.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,146.56	14,560.51	10,664.00	10,398.84		41,769.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	6,146.56	14,560.51	10,664.00	10,398.84		41,769.91
	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	8,856,633.15	447,536.80	499,187.47	293,551.21	1,038,646.93	13,957,653.41	30,363,982.68	0.00	55,457,391.65
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	108,480.95	0.00	45,869.98		154,350.93
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	88,281.86	0.00	2,748,635.77		2,836,917.63
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	67,402.79	0.00	1,496,147.37		1,563,550.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	13,145.22	0.00	0.00		13,145.22
5000-5999	Services and Other Operating Expenditures	4,533.00	0.00	0.00	0.00	106,783.55	275,369.00	6,029.45		392,715.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,533.00	0.00	0.00	0.00	384,094.37	275,369.00	4,296,682.57	0.00	4,960,678.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	14,560.51	10,664.00	200.80		25,425.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	14,560.51	10,664.00	200.80	0.00	25,425.31
	TOTAL BEFORE OBJECT 8980	4,533.00	0.00	0.00	0.00	398,654.88	286,033.00	4,296,883.37	0.00	4,986,104.25
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									4,986,104.25



First Interim  
Special Education Maintenance of Effort  
Expenditures vs. 2015-16 Actual Expenditures Comparison  
2015-16 Actual Expenditures by LEA (LA-1)

Glendale Unified  
Los Angeles County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,657,444.02	204,799.83	369,430.80	108,699.54	423,491.16	1,418,789.22	1,833,812.23		17,016,466.80
2000-2999	Classified Salaries	759,267.16	68,192.00	0.00	0.00	0.00	378,612.70	6,460,609.99		7,667,681.85
3000-3999	Employee Benefits	1,343,299.90	115,944.47	127,519.07	37,053.42	182,554.08	682,340.07	7,683,729.26		10,172,440.27
4000-4999	Books and Supplies	69,211.89	7,603.28	0.00	0.00	19,211.11	139,235.14	54,930.06		290,191.48
5000-5999	Services and Other Operating Expenditures	4,023,077.18	49,897.22	2,237.60	141,651.69	14,735.70	11,041,137.28	23,819.73		15,296,656.40
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	11,506.00	0.00		11,506.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,852,300.15	447,536.80	499,187.47	287,404.65	639,992.05	13,671,620.41	26,056,901.27	0.00	50,454,942.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,146.56	0.00	0.00	10,198.04		16,344.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	6,146.56	0.00	0.00	10,198.04		16,344.60
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	293,551.21	639,992.05	13,671,620.41	26,067,099.31		50,471,287.40
	Total Indirect Costs	0.00	0.00	0.00	6,146.56	0.00	0.00	10,198.04		16,344.60
8980	TOTAL BEFORE OBJECT 8980	8,852,300.15	447,536.80	499,187.47	293,551.21	639,992.05	13,671,620.41	26,067,099.31	0.00	50,471,287.40
Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)										
<b>TOTAL COSTS</b>										
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,637.50		1,637.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	68,766.20		68,766.20
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	51,682.66		51,682.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,572.84	0.00	10,038.84		25,611.68
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	108,690.65	801.53	4,342,698.06	4,302.99		4,456,493.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	108,690.65	16,374.37	4,342,698.06	136,428.19	0.00	4,604,191.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	108,690.65	16,374.37	4,342,698.06	136,428.19	0.00	4,604,191.27
Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)										
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7610, except 6500, 6510, & 7240, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>TOTAL COSTS</b>										
* Attach an additional sheet with explanations of any amounts in the Adjustments column.										
28,690,632.05										
33,294,823.32										

SELPA: Foothill (DJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2016-17 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
High cost students exited from NPS	481,209.06	
Total exempt reductions	481,209.06	0.00

SELPA: Foothill (DJ)

**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	_____

**If (b) is greater than (a).**  
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) \_\_\_\_\_ 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). \_\_\_\_\_

**If (b) is less than (a).**  
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). \_\_\_\_\_ (e)

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) \_\_\_\_\_ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SELPA: Foothill (DJ)  
SECTION 3

SECTION 3

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?

If the answer is "NO", then the LEA must complete Section A2.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A1c/A1d)

	Column A Projected Exps. FY 2016-17 (LP-I Worksheet)	Column B Actual Expenditures FY 2015-16 (LA-I Worksheet)	Column C Difference (A - B)
a. Total special education expenditures	56,072,046.00		
b. Less: Expenditures paid from federal sources	4,972,496.00		
c. Expenditures paid from state and local sources	51,099,550.00	50,471,287.40	
Less: Exempt reduction(s) from SECTION 1		481,209.06	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	51,099,550.00	49,990,078.34	1,109,471.66
d. Special education unduplicated pupil count	2,780.00	2,780	
e. Per capita state and local expenditures (A1c/A1d)	18,381.13	17,982.04	399.09

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2016-17 MOE compliance requirement. The LEA must complete Section A2.

2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.

a. Expenditures paid from state and local sources

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

b. Special education unduplicated pupil count

c. Per capita state and local expenditures (A2a/A2b)

	Projected Exps. FY 2016-17	Most Recent FY	Difference
a. Expenditures paid from state and local sources	51,099,550.00		
Less: Exempt reduction(s) from SECTION 1		481,209.06	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	51,099,550.00	(481,209.06)	51,580,759.06
b. Special education unduplicated pupil count	2,780.00		
c. Per capita state and local expenditures (A2a/A2b)	18,381.13	0.00	18,381.13

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE compliance requirement is met.

SELPA: Foothill (DJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2016-17	Actual Expenditures FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	35,859,484.00	33,294,823.32	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,859,484.00	33,294,823.32	2,564,660.68
b. Per capita local expenditures (B1a/A1d)	12,899.09	11,976.56	922.53

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2016-17 MOE compliance requirement. The LEA must complete Section B2.

	Projected Exps. FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	35,859,484.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,859,484.00	0.00	35,859,484.00
b. Special education unduplicated pupil count	2,780		
c. Per capita local expenditures (B2a/B2b)	12,899.09	0.00	12,899.09

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE compliance requirement is met.

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First Interim  
Special Education Maintenance of Effort  
2016-17 Projected Expenditures vs. 2015-16 Actual Expenditures Comparison  
2016-17 Projected Expenditures by SELPA (SP-I)

Glendale Unified  
Los Angeles County

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>						
1000-1999	Certificated Salaries	17,674,771.00	10,789,924.00	2,265,763.00		30,730,458.00
2000-2999	Classified Salaries	11,080,195.00	6,636,587.00	2,096,360.00		19,803,142.00
3000-3999	Employee Benefits	12,091,573.00	5,889,549.00	1,223,035.00		19,204,157.00
4000-4999	Books and Supplies	384,515.00	167,946.00	29,550.00		582,011.00
5000-5999	Services and Other Operating Expenditures	14,768,728.00	6,223,961.00	1,767,738.00		22,760,427.00
6000-6999	Capital Outlay	25,500.00	0.00	0.00		25,500.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>56,025,282.00</b>	<b>29,707,967.00</b>	<b>7,372,446.00</b>	<b>0.00</b>	<b>93,105,695.00</b>
7310	Transfers of Indirect Costs	46,764.00	0.00	688,895.00		735,659.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>46,764.00</b>	<b>0.00</b>	<b>688,895.00</b>	<b>0.00</b>	<b>735,659.00</b>
	<b>TOTAL COSTS</b>	<b>56,072,046.00</b>	<b>29,707,967.00</b>	<b>8,061,341.00</b>	<b>0.00</b>	<b>93,841,354.00</b>
<b>PROJECTED EXPENDITURES - State and Local Sources</b>						
1000-1999	Certificated Salaries	17,521,080.00	10,734,949.00	2,234,249.00		30,490,278.00
2000-2999	Classified Salaries	8,373,731.00	4,486,655.00	1,527,532.00		14,387,918.00
3000-3999	Employee Benefits	10,360,064.00	4,964,038.00	1,106,905.00		16,431,007.00
4000-4999	Books and Supplies	368,915.00	109,451.00	29,550.00		507,916.00
5000-5999	Services and Other Operating Expenditures	14,382,570.00	5,997,420.00	1,692,331.00		22,072,321.00
6000-6999	Capital Outlay	25,500.00	0.00	0.00		25,500.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>51,031,860.00</b>	<b>26,292,513.00</b>	<b>6,590,567.00</b>	<b>0.00</b>	<b>83,914,940.00</b>
7310	Transfers of Indirect Costs	21,995.00	0.00	688,895.00		710,890.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>21,995.00</b>	<b>0.00</b>	<b>688,895.00</b>	<b>0.00</b>	<b>710,890.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>51,053,855.00</b>	<b>26,292,513.00</b>	<b>7,279,462.00</b>	<b>0.00</b>	<b>84,625,830.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources	45,695.00	0.00	13,119.00		58,814.00
	<b>TOTAL COSTS</b>	<b>51,099,550.00</b>	<b>26,292,513.00</b>	<b>7,292,581.00</b>	<b>0.00</b>	<b>84,684,644.00</b>

First Interim  
Special Education Maintenance of Effort  
2016-17 Projected Expenditures vs. 2015-16 Actual Expenditures Comparison  
2016-17 Projected Expenditures by SELPA (SP-I)

Glendale Unified  
Los Angeles County

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
<b>PROJECTED EXPENDITURES - Local Sources</b>						
1000-1999	Certificated Salaries	0.00	261.00	0.00		261.00
2000-2999	Classified Salaries	81,609.00	94.00	0.00		81,703.00
3000-3999	Employee Benefits	61,779.00	71.00	0.00		61,850.00
4000-4999	Books and Supplies	24,284.00	12,001.00	0.00		36,285.00
5000-5999	Services and Other Operating Expenditures	4,480,185.00	1,531,897.00	222,409.00		6,234,491.00
6000-6999	Capital Outlay	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	4,647,857.00	1,544,324.00	222,409.00	0.00	6,414,590.00
7310	Transfers of Indirect Costs	5,441.00	0.00	0.00		5,441.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,441.00	0.00	0.00	0.00	5,441.00
	TOTAL BEFORE OBJECT 8980	4,653,298.00	1,544,324.00	222,409.00	0.00	6,420,031.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)					
		45,695.00	0.00	13,119.00		58,814.00
8980	Contributions from Unrestricted Revenues to State Resources	31,160,491.00	15,802,350.00	4,876,857.00		51,839,698.00
	TOTAL COSTS	35,859,484.00	17,346,674.00	5,112,385.00	0.00	58,318,543.00
	UNDUPLICATED PUPIL COUNT	2,780	1,874	379		5,033

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim  
Special Education Maintenance of Effort  
2016-17 Projected Expenditures vs. 2015-16 Actual Expenditures Comparison  
2015-16 Actual Expenditures by SELPA (SA-1)

Glendale Unified  
Los Angeles County

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (D,J00)	Burbank Unified (D,J01)	La Canada Unified (D,J02)	Adjustments*	Total
<b>TOTAL ACTUAL EXPENDITURES - All Sources</b>						
1000-1999	Certificated Salaries	17,170,817.73	9,888,206.95	2,401,479.19		29,460,503.87
2000-2999	Classified Salaries	10,504,599.48	5,797,524.14	2,110,833.90		18,412,957.52
3000-3999	Employee Benefits	11,735,990.43	4,953,254.51	1,211,882.37		17,901,127.31
4000-4999	Books and Supplies	303,336.70	72,101.88	25,812.36		401,250.94
5000-5999	Services and Other Operating Expenditures	15,689,371.40	6,126,363.85	1,602,704.03		23,418,439.28
6000-6999	Capital Outlay	11,506.00	0.00	0.00		11,506.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	55,415,621.74	26,837,451.33	7,352,711.85	0.00	89,605,784.92
7310	Transfers of Indirect Costs	41,769.91	0.00	497,751.00		539,520.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,364,692.90	2,992,062.76	31,037,576.76		40,394,332.42
	Total Indirect Costs	41,769.91	0.00	497,751.00	0.00	539,520.91
	<b>TOTAL COSTS</b>	55,457,391.65	26,837,451.33	7,850,462.85	0.00	90,145,305.83
<b>ACTUAL EXPENDITURES - Paid from State and Local Sources</b>						
1000-1999	Certificated Salaries	17,016,466.80	9,846,185.00	2,369,661.78		29,232,313.58
2000-2999	Classified Salaries	7,667,681.85	3,688,409.81	1,541,179.96		12,897,271.62
3000-3999	Employee Benefits	10,172,440.27	4,071,778.35	1,071,432.76		15,315,651.38
4000-4999	Books and Supplies	290,191.48	66,201.86	25,812.36		382,205.70
5000-5999	Services and Other Operating Expenditures	15,296,656.40	5,864,118.20	1,562,960.50		22,723,735.10
6000-6999	Capital Outlay	11,506.00	0.00	0.00		11,506.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	50,454,942.80	23,536,693.22	6,571,047.36	0.00	80,562,683.38
7310	Transfers of Indirect Costs	16,344.60	0.00	497,751.00		514,095.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,364,692.90	2,992,062.76	31,037,576.76		40,394,332.42
	Total Indirect Costs	16,344.60	0.00	497,751.00	0.00	514,095.60
	<b>TOTAL BEFORE OBJECT 8980</b>	50,471,287.40	23,536,693.22	7,068,798.36	0.00	81,076,778.98
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00	0.00	12,904.49		12,904.49
	<b>TOTAL COSTS</b>	50,471,287.40	23,536,693.22	7,081,702.85	0.00	81,089,683.47



First Interim  
Special Education Maintenance of Effort  
2016-17 Projected Expenditures vs. 2015-16 Actual Expenditures Comparison  
2015-16 Actual Expenditures by SELPA (SA-1)

Glendale Unified  
Los Angeles County

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
<b>ACTUAL EXPENDITURES - Paid from Local Sources</b>						
1000-1999	Certificated Salaries	1,637.50	20,362.59	0.00		22,000.09
2000-2999	Classified Salaries	68,766.20	145.49	0.00		68,911.69
3000-3999	Employee Benefits	51,682.66	4,572.66	0.00		56,255.32
4000-4999	Books and Supplies	25,611.68	3,910.27	0.00		29,521.95
5000-5999	Services and Other Operating Expenditures	4,456,493.23	1,535,577.26	200,204.78		6,192,275.27
6000-6999	Capital Outlay	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	4,604,191.27	1,564,568.27	200,204.78	0.00	6,368,964.32
7310	Transfers of Indirect Costs	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8980	4,604,191.27	1,564,568.27	200,204.78	0.00	6,368,964.32
8980	Contributions from Unrestricted Revenues to Federal Resources (From ACTUAL EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	12,904.49		12,904.49
8980	Contributions from Unrestricted Revenues to State Resources	28,690,632.05	12,798,993.78	4,580,703.06		46,070,328.89
	TOTAL COSTS	33,294,823.32	14,363,562.05	4,793,812.33	0.00	52,452,197.70
	UNDUPLICATED PUPIL COUNT	2,780	1,874	379		5,033

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**SELPA:** Foothill (DJ)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members.

The federal Subsequent Years Rule is not applicable at the SELPA level, therefore this SELPA Maintenance of Effort Calculation worksheet (SMC-I) looks different from the LEA Maintenance of Effort Calculation (LMC-I).

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your SELPA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>High Cost students exited from NPS</u>	<u>481,209.06</u>	
_____		
_____		
_____		
_____		
_____		
_____		
<b>Total exempt reductions</b>	<b><u>481,209.06</u></b>	<b><u>0.00</u></b>

SELPA: Foothill (DJ)

**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f) _____

Note: If your SELPA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the SELPA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


SELPA: Foothill (DJ)

**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. FY 2016-17 (SP-I Worksheet)	Actual Expenditures FY 2015-16 (SA-I Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	93,841,354.00		
2. Less: Expenditures paid from federal sources	9,156,710.00		
3. Expenditures paid from state and local sources	84,684,644.00	81,089,683.47	
Less: Exempt reduction(s) from SECTION 1		481,209.06	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	84,684,644.00	80,608,474.41	4,076,169.59
4. Special education unduplicated pupil count	5,033	5,033	
5. Per capita state and local expenditures (A3/A4)	16,825.88	16,015.99	809.89

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures.

SELPA: Foothill (DJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2016-17	Actual Expenditures FY 2015-16	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	58,318,543.00	52,452,197.70	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>58,318,543.00</u>	<u>52,452,197.70</u>	<u>5,866,345.30</u>
b. Per capita local expenditures (B1a/A4)	<u>11,587.23</u>	<u>10,421.66</u>	<u>1,165.57</u>

If one or both of the differences in Column C are positive (current year projected local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

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