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

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

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

Grade Level	Base Grant Amount per ADA	COLA <u>0 Percent</u>	Augmentation	Base Grant
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
 - o Special Education BIAs and EIAs in 2017-18, 2018-19 and 2019-20
- Other Programs
 - o Revise LCFF Funding Variables
 - o Charge Routine Restricted Maintenance (RRM) Indirect Costs
 - o Summer Floor Maintenance Activities to (RRM)
 - o ETIS Measure S Salary and Benefits Cost to General Fund
 - o Solvency Savings Reductions in 2017-18 and 2018-19
 - o 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 Sch	
Analysis of Ending Fund Balance June 30, 201	
Ending Fund Balance per Unaudited Actuals rep	
Inding I also Developed Distriction 12000000 1-p	
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
Child Development Fund #12	184,621
Cafeteria Fund #13	5,434,160 \$52,301,757
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	14,023,342
Summary - Ending Fund Balance	<u>\$ 180,624,886</u>
Ending Fund Balance per Audit	
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	52,301,757
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.

<u>Debt Service Fund #56</u> – 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.

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

<u>Clean Renewable Energy Bonds (CREBs) Fund #21.2</u> – 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.
- <u>Special Revenue Funds</u> 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.
- <u>Capital Projects Funds</u> 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 Gene	eral Fund Balan	ce		
Unrestricted General Fund	Pro June	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
Total Unrestricted General Fund Balance	\$	33,182,610	\$	44,189,613

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	Market was the Market Commence of the Commence
	Total
2007-08 Reductions	2 200 200
Freeze Vacancies (one-time)	2,200,000 500.000
Freeze Supplies & Services (one-time)	763,000
Reallocate 20 positions to Categorical	3,463,000
Sub-total	3,463,000
2008-09 Reductions	250 000
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 9,947,235
Sub-total	9,947,230
2009-10 Reductions	
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
2010-11 Reductions	
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 9,900,000
Sub-total	9,900,000
2011-12 Reductions/Savings	
Measure S Savings	517,000
ReConnectEd Savings	80,000
Consolidated EEELP/Categoricals	150,000
Sub-total	747,000
2012-13 Reductions/Savings	
PIO Position (1 FTE)	112,00
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
2013-14 Reductions/Savings	
Elementary School Reduction of 1 FTE Assistant Principal	120,00
PARS savings comprised of 5 FTE Elementary School	3,506,56
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.	
Sub-total	3,626,56
/	
Grand Total	\$36,003,27

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

Category	2015-16 Actual	2016-17	2017-18	2018-19	2019-20
Local Control Funding Formula	<u> </u>				
- Projected Net District LCFF Revenue Increase	\$22,143,405				
Adopted Budget (June 2016)		\$9,884,609	\$5,703,318	\$ 971 ,7 49	\$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
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage	55.31%				
Adopted Budget (June 2016)	20,0170	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%	54.0070	51.1570	5 1.5 170	2.,,,,,
Adopted Budget (June 2016)	1.0270	0.47%	2.13%	2.65%	2.72%
• • • • • • • • • • • • • • • • • • • •		0.00%	1.11%	2.42%	2.67%
State Budget Adoption First Interim		0.00%	1.11%	2.42%	2.67%
Gap Funding	52.56%	0.0076	1,11/0	2.42/0	2.0770
	32,3070	49.08%	45.34%	6.15%	34.21%
Adopted Budget (June 2016)		54.18%	72.99%	40.36%	73.98%
State Budget Adoption		54.18%	72.99%	40.36%	73.98%
First Interim	25 202	34.1070	12.99/0	40.3076	/3.90/0
Revenue ADA (Funded)	25,202	25 160	25.040	25.001	25 220
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
EMPLOYEE BENEFITS	·· · -				· <u></u>
- 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%
	1.57770	1.51170	1,011/0		
Utilizing Fund #67.1 Balance	61 161 210	¢1 070 70£	en 420 000	\$2,420,000	\$2,430,000
- HMO & PPO Insurance Increase (District-wide)	\$1,161,310	\$1,870,785	\$2,430,000	\$2,430,000	Ψ2,730,000
"SOLVENCY" TRANSFERS					
- 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	\$

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
Adopted Budget 2016-17 Ending Balance	\$	33,182,609	\$	26,054,773	\$	21,923,858	\$	12,715,226	\$	4,780,524
Adjustment For Actual 2015-16 Ending Balance	\$	11,007,003	\$_	11,007,003	\$	11,007,003	\$	11,007,003	\$	11,007,003
Revised 2016-17 Ending Balance Reflecting Actuals Adjustment	\$	44,189,612	\$	37,061,776	\$	32,930,861	\$	23,722,229	\$	15,787,527
nitial Adjustments (Board Approved)				296,304	e	1,737,311	e	4,244,768	œ	5,742,332
Revised LCFF Funding Variables			\$. \$	238,000		238,000		238,000		238,000
Charge RRM Indirect Costs			\$ \$	•		750,000		750,000		750,000
Move Summer Floor Maintance Activities to RRM			-	750,000	Ъ	/30,000	Ð	730,000	Ф	750,000
Appropriate Carry-Over			\$	(3,443,998)						
Misc. Local Revenue	20°		\$	3,376						
First Interim Adjustments (To Date - Not Yet Board Approved)	•									
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 eac	sh year. Compa	re th	is to solvency p	lan p	roposal docum	ent.			
For 19-20 \$8.2m solvency reduction placeholder + \$13m negative assigned	d am	ount (total = ne	gativ	/e \$21.2m) still	rema	in, but where t	o cu	t not yet identifie	a	
Revised LCFF Funding Variables			\$	69,100	\$	(15,483)	\$	(70,512)	\$	(43,33
Return Certain ETIS Measure S Salary & Benefit Costs To General Fund			\$	(200,000)	\$	(200,000)	\$	(200,000)	\$	(200,00
Rotalii Cottain 2.16 Massay C Salely to 2 and Cottain Cottain										
	and 2	.019 -2 0								
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS	and 2 cost i	1019-20 ncreases)		•		•				
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19	and 2 cost i	:019 - 20 ncreases)		-	\$	(1,300,000)		(1,300,000)		
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS	and 2 cost i	2019-20 ncreases)	\$	-	\$ \$	(1,300,000)	\$ \$	(1,300,000) (1,300,000)	\$	(1,300,00
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18	and 2 cost i	2019-20 ncreases)		• •		• • •				(1,300,00
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19	and 2 cost i	2019-20 ncreases)	\$	- -	\$	• • •	\$		\$	(1,300,00 (1,300,00 (1,300,00
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20	and 2 cost i	:019-20 ncreases)	\$	-	\$	• • •	\$		\$	(1,300,00
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21	and 2 cost i	2019-20 ncreases)	\$	(2,287,218)	\$ \$	• • •	\$		\$	(1,300,00 (1,300,00 2,586,99
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21 Current Year Impact	cost i	2019-20 ncreases)	\$	(2,287,218)	\$ \$	<u>.</u>	\$ \$	(1,300,000) - (1,637,744) (6,715,134)	\$ \$ \$	(1,300,00 (1,300,00 2,586,99 (4,128,13
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21	cost i	ncreases)	\$ \$		\$ \$ \$	(2,790,172)	\$ \$) \$	(1,300,000) (1,637,744) (6,715,134)	\$ \$ \$	(1,300,00 (1,300,00 2,586,99
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21 Current Year Impact Cumulative Impact to Ending Balance Adjusted Ending Balance Projection	cost i	ncreases)	\$ \$	(2,287,218)	\$ \$ \$	(2,790,172)	\$ \$) \$	(1,300,000) (1,637,744) (6,715,134)	\$ \$ \$	(1,300,00 (1,300,00 2,586,9 (4,128,1
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21 Current Year Impact Cumulative Impact to Ending Balance Adjusted Ending Balance Projection Designated and Restricted Portion:	cost i	ncreases)	\$ \$	(2,287,218) 34,774,558	\$ \$ \$ \$	(2,790,172)	\$ \$) \$) \$ \$	(1,637,744) (6,715,134) 17,007,095	\$ \$ \$	2,586,9 (4,128,1 11,659,3
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21 Current Year Impact Cumulative Impact to Ending Balance Adjusted Ending Balance Projection Designated and Restricted Portion: Revolving Cash	S S S	- - - 44,189,612	\$ \$ \$	(2,287,218) 34,774,558 70,000	\$ \$ \$ \$	(2,790,172 (5,077,390) 27,853,471	\$ \$) \$ \$ \$	(1,300,000) (1,637,744) (6,715,134) 17,007,095	\$ \$ \$ \$	(1,300,00 (1,300,00 2,586,9 (4,128,1
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21 Current Year Impact Cumulative Impact to Ending Balance Adjusted Ending Balance Projection Designated and Restricted Portion: Revolving Cash Stores	s s	- - 44,189,612	\$ \$ \$ \$	(2,287,218) 34,774,558 70,000 61,631	\$ \$ \$ \$ \$	(2,790,172) (5,077,390) 27,853,471	\$ \$) \$ \$ \$	(1,637,744) (6,715,134) 17,007,095 70,000 61,631	\$ \$ \$ \$	2,586,9 (4,128,1 11,659,3
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21 Current Year Impact Cumulative Impact to Ending Balance Adjusted Ending Balance Projection Designated and Restricted Portion: Revolving Cash Stores Prepaid Expenditures	S S S	70,000 61,631	\$ \$ \$	(2,287,218) 34,774,558 70,000 61,631 888,655	\$ \$ \$ \$ \$ \$ \$ \$ \$	(2,790,172) (5,077,390) 27,853,471 70,000 61,631	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(1,300,000) (1,637,744) (6,715,134) 17,007,095 70,000 61,631	\$ \$ \$ \$ \$ \$ \$ \$ \$	2,586,9 (4,128,1 11,659,3
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21 Current Year Impact Cumulative Impact to Ending Balance Adjusted Ending Balance Projection Designated and Restricted Portion: Revolving Cash Stores Prepaid Expenditures 3% Mandated Reserve for Economic Uncertainties	s s s	70,000 61,631 1,324,233	\$ \$ \$	70,000 61,631 888,655 8,535,515	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(2,790,172) (5,077,390) 27,853,471 70,000 61,631 453,078	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(1,300,000) (1,637,744) (6,715,134) 17,007,095 70,000 61,631 8,510,520	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,586,9 (4,128,1 11,659,3 70,0 61,6
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21 Current Year Impact Cumulative Impact to Ending Balance Adjusted Ending Balance Projection Designated and Restricted Portion: Revolving Cash Stores Prepaid Expenditures 3% Mandated Reserve for Economic Uncertainties Reserve For Future LACOE System Charges	S S S S S S S S S S S S S S S S S S S	70,000 61,631 1,324,233	\$ \$ \$ \$ \$ \$ \$ \$ \$	70,000 61,631 888,655 8,535,515 1,400,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(2,790,172) (5,077,390) 27,853,471 70,000 61,631 453,078 8,289,081 1,400,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(1,300,000) (1,637,744) (6,715,134) 17,007,095 70,000 61,631 8,510,520 1,400,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,586,9 (4,128,1 11,659,3 70,0 61,6 8,626,2 1,400,0
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21 Current Year Impact Cumulative Impact to Ending Balance Adjusted Ending Balance Projection Designated and Restricted Portion: Revolving Cash Stores Prepaid Expenditures 3% Mandated Reserve for Economic Uncertainties Reserve For Future LACOE System Charges Reserve LCFF Net Income Growth less STRS/PERS/Special Education Increases	S S S S S S S S S S S S S S S S S S S	70,000 61,631 1,324,233 8,045,297	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	70,000 61,631 888,655 8,535,515 1,400,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(2,790,172; (5,077,390; 27,853,471 70,000 61,631 453,078 8,289,081 1,400,000 3,009,706	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(1,300,000) (1,637,744) (6,715,134) 17,007,095 70,000 61,631 8,510,520 1,400,000 5,359,864	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,586,9 (4,128,1 11,659,3: 70,0 61,6 8,626,2 1,400,0 12,875,1
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21 Current Year Impact Cumulative Impact to Ending Balance Adjusted Ending Balance Projection Designated and Restricted Portion: Revolving Cash Stores Prepaid Expenditures 3% Mandated Reserve for Economic Uncertainties Reserve For Future LACOE System Charges Reserve LCFF Net Income Growth less STRS/PERS/Special Education Increases Reserve for Carry-Overs, MAA, Board Elections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	70,000 61,631 1,324,233 8,045,297	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	70,000 61,631 888,655 8,535,515 1,400,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(2,790,172) (5,077,390) 27,853,471 70,000 61,631 453,078 8,289,081 1,400,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(1,300,000) (1,637,744) (6,715,134) 17,007,095 70,000 61,631 8,510,520 1,400,000 5,359,864 1,389,566	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,586,9 (4,128,1 11,659,3 70,0 61,6 8,626,2 1,400,0 12,875,1 1,389,5
Recognize The Cost of Hiring Special Education BIA & EAIS in 2017-18, 2018-19 (release future year LCFF Reserve funds in those years to cover the BIA/EAIS 2017-18 2018-19 2019-20 2020-21 Current Year Impact Cumulative Impact to Ending Balance Adjusted Ending Balance Projection Designated and Restricted Portion: Revolving Cash Stores Prepaid Expenditures 3% Mandated Reserve for Economic Uncertainties Reserve For Future LACOE System Charges Reserve LCFF Net Income Growth less STRS/PERS/Special Education Increases	S S S S S S S S S S S S S S S S S S S	70,000 61,631 1,324,233 8,045,297	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	70,000 61,631 888,655 8,535,515 1,400,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(2,790,172; (5,077,390; 27,853,471 70,000 61,631 453,078 8,289,081 1,400,000 3,009,706	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(1,300,000) (1,637,744) (6,715,134) 17,007,095 70,000 61,631 8,510,520 1,400,000 5,359,864 1,389,566	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,586,9 (4,128,1 11,659,3 70,0 61,6 8,626,2 1,400,1 12,875,1

Glendale USD

		bud oldings	oot Dodie	Promise Budget Boductions 2017.18 and 2018-19	
	•	ossible bud	ner venne		
	Estimated Reduction	Estimated Reduction	Reduction %	Comments	
Réa-Itemasies for amulants extente	20.000	20,000			
Meal/stracks for enjoyeer events	20,000	50,000	20%	No out of state	į
Approve contractions based on purpose and agriculture of the Cost is Reflected	200,000	200'005	10%	Charge on sliding scale or get a community sponsors for Clark; Develop a minimum distance	
Hansportation (of E.D. and Olark) - Latt Cost to Technology	50.000				
Eliminate Jewel Olly		350,000		100% Estimated based on a PARS analysis	
Deduce out days for Professional Development	20'000	50,000		10% Common release days PD outside of school day	
Eliminate overtime for classified management position	15,000	15,000	25%		
Evamine cost of 3rd party contracts. Ready	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	
יותרוווו) מו ספין בנו הלאסטים				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		Charge for all non-district for profit entities	
Close Elementary and Middle school total for one week in the summer	44,431	44,431		Possible Utility savings for one week of closure in July (GWP, Edison, GAS) (total monthly cost /8) CVW (Total monthly cost /8)	
	1 200 000	1 200 000	2%		
Keview classified staffing level	200 307	600 307	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 average cost for 4 MS and 4 HS for 5 weeks (There could be additional savings/cost depending on average sizes).	
Have summer school at one site instead of multiple	020,02	9000		0.0 150	
Cast of copies	ONO OG	nno'ne	201	Go dujika	
Increase E-waste rebates by including community E-waste	5,000	5,000			
Cell towers at FASO and Administration		20,000			
Reduce mailings by using Parent Connect	5,000	5,000			
Commodity recycling-Cardboard	5,000	5,000	ļ		
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	1	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%	savices	
Reduce amount HS by 10% (supplies/services)	40,842	40,842	10%	supplies/services	
Total	4,669,739	5,069,739			

First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2016-17

19 64568 0000000 Form C!

Signed:	Date:
District Superintendent or Designee	3
NOTICE OF INTERIM REVIEW. All action shall be taken of meeting of the governing board.	on this report during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condit of the school district. (Pursuant to EC Section 42131)	
Meeting Date: December 13, 2016	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district will meet its financial obligations for the cur	l district, I certify that based upon current projections this rent fiscal year and subsequent two fiscal years.
	l district, I certify that based upon current projections this e current fiscal year or two subsequent fiscal years.
	ol district, I certify that based upon current projections this ons for the remainder of the current fiscal year or for the
Contact person for additional information on the inter	im report:
Name: Craig Larimer	Telephone: <u>(818)241-3111</u> 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.

l				Not
CRITE	RIA AND STANDARDS		Met	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.	х	

RITE	RIA AND STANDARDS (cont	inued)	Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since 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.	х	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since 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.		х
6а	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.		х
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.		х
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).	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	Х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	Х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

UPPL	EMENTAL 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?	х	
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?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	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?		х

UPPL	EMENTAL INFORMATION (cor		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
ļ		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment? 	х	
;		 If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since budget adoption in OPEB liabilities? 	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		 If yes, have there been changes since 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
		Management/supervisor/confidential? (Section S8C, Line 1b)		×
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?	х	

DDIT	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	Х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		х

	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2017-18 Projection	% Change (Cols. E-C/C)	2018-19 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C a	nd E;					
current year - Column A - is extracted)					i	
A. REVENUES AND OTHER FINANCING SOURCES 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 6. Total (Sum lines A1 thru A5c)	8980-8999	(39,569,681.00) 190,407,456.00	1.37% -0.26%	(40,111,542.00) 189,908,908.00	1.23% 1.54%	(40,604,462.00) 192,837,645.00
		ETERN AND HER THE STATE		189,908,908.00	1.34%	192,857,045.00
B. EXPENDITURES AND OTHER FINANCING USES		。"李林 俊笑:李林	ga Mahajir Park		and are Manny	
1. Certificated Salaries		and the second second	A SHOW AND PROPERTY.			
a. Base Salaries		Linear spectrum	AE-	102,382,802,00	perental Califo	102,271,093.00
b. Step & Column Adjustment				1,400,000.00	egen an intribitedir	1,400,000.00
c. Cost-of-Living Adjustment		A CONTRACTOR AND	umananan sa sa karana	0.00	Anna a San Ayan ayan ba	0,00
d. Other Adjustments		2. 水色排水水	经产的 的 法公司	(1,511,709.00)	and the second of	(4,851.00)
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	102,382,802.00	-0.11%	102,271,093.00	1.36%	103,666,242.00
2. Classified Salaries		16.000年1月1日	March 1980 AF THE			
a. Base Salaries		Land Cont	建产的 有数据表现	23,340,853.00	The state of the state of	24,185,853.00
b. Step & Column Adjustment			Esta de la Companya d	180,000.00	and makens	180,000.00
c. Cost-of-Living Adjustment	•	recisi diselle diferio	Period Stage (12 %)	0,00		0,00
d. Other Adjustments		King and Appropries	Section of the second	665,000.00	副编制的中华 特别	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		81,592.00
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)
Other Financing Uses			1		1	
a. Transfers Out	7600-7629	1,015,000.00	0.00%	· · · · · · · · · · · · · · · · · · ·		1,015,000.00
b. Other Uses	7630-7699	0.00	0,00%			0.00
10. Other Adjustments (Explain in Section F below)		Alexander and a service of	THE THEAT PRAIRIE) Kristinski s	(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
C. NET INCREASE (DECREASE) IN FUND BALANCE]	at the same of the same of		Desirate District	
(Line A6 minus line B11)		(9,415,054.00)		(6,921,087.00) -	(10,846,376.00
D. FUND BALANCE			The state of the state of		a ni dinamentanin	
1. Net Beginning Fund Balance (Form 011, line F1e)		44,189,612.41	# 100 Participanistra	34,774,558.41	wante di Albani.	27,853,471,41
2. Ending Fund Balance (Sum lines C and D1)		34,774,558.41	Permittanensa	27,853,471.41		17,007,095.41
3. Components of Ending Fund Balance (Form 011)		, , , , , , , , , , , , , , , , , , , ,	Solician Company			
a. Nonspendable	9710-9719	1,020,286.00	Education and a	584,709,00	(Alamai (Alamahara))	121 (21 00
b. Restricted	9740	1,020,280,00 2002-0349484465-14	Simple state of the second	384,709.00	7 7 7 9 7 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	131,631.00
c. Committed	7/40		nestate.	An entraction plan with interest in	united and the second	
Stabilization Arrangements	9750	0.00	Killing of the Colors	0.00	attemes (community)	0.00
2. Other Commitments	9750 9760	0.00	Addition of the second			
				0.00		0.00
d. Assigned e. Unassigned/Unappropriated	9780	2,789,566.00		5,799,272.00	400000000000000000000000000000000000000	8,149,430.00
	9789	0 525 515 00	a-treata -	0.000.001.00	7 11 9 11 11 110	0.510.530.00
1. Reserve for Economic Uncertainties	9789 9790	8,535,515.00		8,289,081.00	■ 電子の関係が発生しませんできる。 対象を持ちる	8,510,520.00
2. Unassigned/Unappropriated	9790	22,429,191.41	HI WAR	13,180,409,41		215,514.41
f. Total Components of Ending Fund Balance		24 884 665 **	This think	00 000 100	Signatura and a	15 00-00-
(Line D3f must agree with line D2)		34,774,558.41		27,853,471,41	I Programme in the Control of the Co	17,007,095.41

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Charige (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES			Land of the land			
1. General Fund					34.55 EMBC	i i
a. Stabilization Arrangements	9750	0.00	Books and the	0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,535,515.00	And the second second	8,289,081.00	and the least	8,510,520.00
c. Unassigned/Unappropriated	9790	22,429,191.41	THE PERSON NAMED IN	13,180,409.41	排除的	215,514.41
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)			Maria approximation			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		1	No. of the last of			
a. Stabilization Arrangements	9750	0.00	JP63			
b. Reserve for Economic Uncertainties	9789	0.00	To the		No. of the last of	
c. Unassigned/Unappropriated	9790	0.00	MERICATION AND		ALUMBAN PARTERS A	
3. Total Available Reserves (Sum lines E1a thru E2c)		30,964,706.41	ensite sites	21,469,490.41	For the Control of the Forest Control of the	8,726,034,41

F. ASSUMPTIONS

P. 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 BIA/EAIS increases. STRS/PERS increases reflected in all years.

		estricted		****		
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols, C-A/A) (B)	2017-18 Projection (C)	% Change (Cols, E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;		-		1		
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES					1	
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	17,727,713.00	-18,55% -1,64%	14,439,433,00 17,313,978.00	0.06%	14,448,162.00 17,339,629.00
Other State Revenues Other Local Revenues	8300-8599 8600-8799	17,602,054.00 9,082,402.00	-17.55%	7,488,409.00	0.00%	7,488,409.00
5. Other Financing Sources	8000-8799	9,082,402.00	-17.5570	1,400,400.00	0.0070	1,400,100,00
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. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries a. Base Salaries			Philosophia (Albania) Salberta (Pinglia)	24,779,710,00	ing the plant of the least of t	23,664,499,00
b. Step & Column Adjustment	!	aneri _{Nederl} Zerom (de M	A STATE OF THE STA	250,000,00	Land Section	250,000.00
c. Cost-of-Living Adjustment		and the second second	373541341	0,00	25.8.4.4	0,00
d. Other Adjustments		Market September 1	Alar de Santagas de	(1,365,211.00)	Called Action	(250,011.00)
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	24,779,710.00	-4.50%	23,664,499.00	0.00%	23,664,488.00
2. Classified Salaries	Ì	and the second second			general Henry	
a. Base Salaries		and the second second	Table States	17,846,869.00	1000	17,746,208.00
b. Step & Column Adjustment		Statistical sections.		150,000.00	HI WINTE	150,000.00
c. Cost-of-Living Adjustment		and the second second	Section of Personal Lines	0.00	ELIBERT UNITED	0.00
d. Other Adjustments		a goldens fil	elempes de la	(250,661.00)	Company of the Company of the	(150,005.00
e. Totai 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		3,475,772.00
5. Services and Other Operating Expenditures	5000-5999	15,469,999.00	-6.97%	14,392,215.00		14,392,210.00
6. Capital Outlay	6000-6999	338,453.00	-75.98%	81,306,00		81,306.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0,00%	530,000,00	0.00%	530,000,00
8. Other Outgo - Transfers of Indirect Costs	7300 -7 399	880,100.00		746,345.00	0.00%	746,344,00
9. Other Financing Uses	1000 7227	,	1			
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)		and the second	इत्याप्यक्रमाध्यक्तिः इत्यान	0.00	CAPA MILE	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
C. NET INCREASE (DECREASE) IN FUND BALANCE	•		AND PROPERTY AND PARTY.		in simple the site	
(Line A6 minus line B11)		(712,769.00)	strature direct	(119,345,00	1	(119,312.00
D. FUND BALANCE			properties (\$4.00)		STREET TO THE	
1. Net Beginning Fund Balance (Form 011, line F1e)		9,344,488,90		8,631,719.90	gas acomismon	8,512,374.90
2. Ending Fund Balance (Sum lines C and D1)		8,631,719.90		8,512,374.90	- Local Care and A	8,393,062.90
3. Components of Ending Fund Balance (Form 011)		8,031,719.90	- Marine Charles de Sinterio	0,312,314.70	A STANFORM TO SEE	8,253,002.50
a. Nonspendable	9710-9719	616 806 00	Marian de la compania	308,404.00		0.00
b. Restricted	9740	8,014,913.90		8,203,970,90		8,393,062,90
c. Committed	2140	Contract and the second		THE PARTY AND ADDRESS OF THE PARTY OF THE PA	The Control of the Co	STATEMENT TO STATE OF
Stabilization Arrangements	9750	Valida de ante	enter all the	has comment of	100	1100
2. Other Commitments	9760	* of Chapter Street		sign in the side of the	Single-services	
d, Assigned	9780				100	
e. Unassigned/Unappropriated	2100	Photograph and a supplementary	The Hall Street			a a same sin
Chassigned Chappropriated Reserve for Economic Uncertainties	9789	Commence and	i <mark>l</mark> iperpe Graphic Sasse	enggarat nerifik		ar a sa
1	9790		near the second of	0.00	The state of the s	0.0
Unassigned/Unappropriated f. Total Components of Ending Fund Balance	7170	0.00	建建筑 增生发展	0,00	, in the later of	0.0
(Line D3f must agree with line D2)		8,631,719.90		8,512,374.90		8,393,062,9
(True D31 Host agree with Bile D2)		# 0,031,719.90	Processor State Control	14.5/ 14.5رء	The second secon	a,273,002,7

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES	<u> </u>	الأستوالي والرازات المتأ	100		100 0000000000000000000000000000000000	A STATE OF THE STA
1. General Fund		2007	CONTRACT AND ADDRESS.	山 南省 (中央)	A SHIPPING	AND THE STATE OF T
a. Stabilization Arrangements	9750	alleria dell'artico	10 (10 to 10 to			a tenne per per
b. Reserve for Economic Uncertainties	9789	and the same of th	CHARACTER THE SAME	NAME OF STREET	TO SERVICE AND IN	
c. Unassigned/Unappropriated Amount	9790	T-17	a sala sala sala sala sala sala sala sa	Access to the second		
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)		and the first of the second	state de la company	en, a rapi	A PORT	41.425.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		li cadina	garage and the	100	APPROX.	ja statistiai
a. Stabilization Arrangements	9750	Call State Control of	774,248		设施的基础	
b. Reserve for Economic Uncertainties	9789	从高级的	4,000	With the second	and the transfer	
c. Unassigned/Unappropriated	9790	AND THE RESIDENCE	国际基础	perchasing the first	MEN TO STATE OF THE STATE OF TH	Signal Methodologic
3. Total Available Reserves (Sum lines E1a thru E2c)			HOSE WILL	a area	山水市 市	

F. ASSUMPTIONS

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

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

	011.00111	cted/Restricted				
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols, E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;	*****	· · · · · · · · · · · · · · · · · · ·	(-7,			
current year - Column A - is extracted)					l l	ŀ
A. REVENUES AND OTHER FINANCING SOURCES				!		
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	0000 0000		.00.000/	0.00	0.000	0,00
a. Transfers In	8900-8929	1,481,351.00	-100,00% 0,00%	0,00	0,00%	0.00
b. Other Sources c. Contributions	8930-8979 8980-8999	0.00	0.00%	0,00	0.00%	0.00
	0700-0777				1.28%	272,718,307.00
6. Total (Sum lines A1 thru A5c)		274,389,306.00	1.87%	269,262,270.00		272,718,307.00
B. EXPENDITURES AND OTHER FINANCING USES		CONTRACTOR OF THE	Classic Control of the Control of th		Martin Arman Property (1977)	
1. Certificated Salaries		and the property of the	24 14 14 14 14 14 14 14 14 14 14 14 14 14		lane archeristische	
a. Base Salaries	ĺ	Bridge and plant all	Andrews Andrews	127,162,512.00	CONTRACTOR OF THE PARTY OF THE	125,935,592.00
b. Step & Column Adjustment		A PROPERTY AND A PROP	Land on the Park	1,650,000.00	pen in Properties	1,650,000.00
c. Cost-of-Living Adjustment				0,00	A PART OF THE PART	0.00
d. Other Adjustments		relativisti in international distrib	Interesting	(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		Annual Control of the	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON OF THE PE		A STATE OF THE STATE OF	,
a. Base Salaries		arthylation of	ti nita	41,187,722.00	4.500	41,932,061.00
1		77年第十二章24年 第1章	and the sales	330,000.00	a metrolic de de	330,000.00
b. Step & Column Adjustment		Figures continues	4.57		Subject to Property	
c. Cost-of-Living Adjustment		Datas de managemente	42.40.10		Summer of the	0,00
d. Other Adjustments		u sa result take ret	TO GOVERN	414,339.00	Company of the	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		0.00%	920,570.00	0,00%	920,570.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(401,000.00)		(401,000.00)	 	(401,000,00)
9. Other Financing Uses	7500-7577	(101,000.00)	0.0070	(101,000,00)	0.0070	(102,000,00)
a. Transfers Out	7600-7629	1,873,773.00	0.08%	1,875,276.00	0.00%	1,875,275.00
b. Other Uses	7630-7699	0.00		0.00		0,00
10. Other Adjustments	7050-7055	0,00		(4,150,000,00	CONTRACTOR	(4,150,000.00)
					Character (et al. and the second second	
11. Total (Sum lines B1 thru B10)		284,517,129.00	-2,89%	276,302,702.00	GENERAL STREET, CONTROL OF THE STREET, CO.	283,683,995.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		l			STATE OF THE PARTY OF	
(Line A6 minus line B11)		(10,127,823.00		(7,040,432.00) in the same and	(10,965,688.00)
D. FUND BALANCE		i	he details a trial		Targethy (Maledania)	
Net Beginning Fund Balance (Form 011, line F1e)		53,534,101.31		43,406,278.31	this is the part of the said	36,365,846.31
2. Ending Fund Balance (Sum lines C and D1)		43,406,278,31	WASHINGTON COMPLETED	36,365,846.31		25,400,158.31
3. Components of Ending Fund Balance (Form 011)			Contraction in the second		s exemple delegate of the	
a. Nonspendable	9710-9719	1,637,092.00		893,113.00	有所谓的"斯斯特"	131,631.00
b. Restricted	9740	8,014,913.90	精神和 the provide	8,203,970.90	有新年 第二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十	8,393,062.90
c. Committed			Missing although		AND STREET	
Stabilization Arrangements	9750	0,00		0.00	Call March	0.00
2. Other Commitments	9760	0,00	100 Sept. 100 Se	0.00	200 00 00 10 10 10 10 10 10 10 10 10 10 1	0.00
d. Assigned	9780	2,789,566,00		5,799,272.00		8,149,430.00
e. Unassigned/Unappropriated	7700	2,107,300,00	PERMISSE AT	3,77,272.00		0,175,750,00
	0700	0 525 515 00	100	0 300 001 00	网络大牛鱼种	0 510 540 00
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	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	13,180,409.41	A PROGRAMMENT AND A SECOND	215,514.41
f. Total Components of Ending Fund Balance			Service Control		CONTRACTOR	
(Line D3f must agree with line D2)		43,406,278.31	Ash. Carry	36,365,846.31	Sales, I see the system	25,400,158.31

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)	Codos		presentaria		PHOTO STATE OF THE	
General Fund			Marie Marie		and the second	Į
a, Stabilization Arrangements	9750	0.00	STATE OF THE PARTY NAMED IN	0,00	146.0 m	0.00
b. Reserve for Economic Uncertainties	9789	8,535,515,00	Color State	8,289,081.00	and the second	8,510,520.00
c. Unassigned/Unappropriated	9790	22,429,191.41	3.5	13,180,409.41		215,514.41
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	į	e Shekara	0.00	· · · · · · · · · · · · · · · · · · ·	0,00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			MACHEN TO THE		AT SE	
a, Stabilization Arrangements	9750	0.00	Calculation of	0.00	A COLUMN TO THE REAL PROPERTY.	0.00
b. Reserve for Economic Uncertainties	9789	0,00	of to see to the	0.00	A THE WAY IN THE PARTY	0.00
c. Unassigned/Unappropriated	9790	0.00	ides!"	0.00	2.00	0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		30,964,706.41	SEPTEMBER 1	21,469,490.41	45年	8,726,034.41
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c	:)	10.88%	, Sharin	7,77%	i suntah	3.08%
F. RECOMMENDED RESERVES		A STATE OF THE PARTY OF THE PAR	THE SHARE SHARE	4. 化	gara.	and the second
1. Special Education Pass-through Exclusions		Market of the Children	erangian di	7,77% # 0100 phapitage (1)		Section 100 Table
For districts that serve as the administrative unit (AU) of a		a see a	rannanni	and the same of	user in the property of the pr	HUA COLO
special education local plan area (SELPA):		erent	all shirt	1.00	4 Maria 1980	编队研究
a. Do you choose to exclude from the reserve calculation		Harris Agents Agents	36月65	A STATE OF THE STA	age of the	an 1986年 (中华年)
the pass-through funds distributed to SELPA members?	Yes	A STATE OF THE STA	erik jaar 1900 Salat ja kal	全部的第	· · · · · · · · · · · · · · · · · · ·	and interest
	108		ne reger than the		And the state of	e de la companya de La companya de la co
b. If you are the SELPA AU and are excluding special		A CONTRACTOR OF THE PARTY OF TH	10.7716	1000 1000	action of the first	016419F-148
education pass-through funds: 1. Enter the name(s) of the SELPA(s):		and the second	(4) (4) (4) (4) (4) (4) (4) (4) (4) (4)	nor the second		Charles the Charles of the Charles o
Foothill SELPA	-	Maria de la compansión de	CHANGE OF THE STATE OF THE STAT	AND THE PARTY OF T	Section of the sectio	esta antien fraktierie 132. 14 august – Leise Steiner 15 15 august – Leise Steiner 15 16 augu
2. Special education pass-through funds		Constitution () Addition ()	10 A TO A TO SHOP		AND THE REAL PROPERTY.	
(Column A: Fund 10, resources 3300-3499 and 6500-6540,		1	phological and the		A PARTY	
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		5,310,882.00	THE REAL PROPERTY.	5,310,882.00	ensi dinasi.	5,310,882.00
2, District ADA			40.00	*		
Used to determine the reserve standard percentage level on line F3	3d	İ	A CONTRACTOR	¥	1000年	
(Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter pro		25,023.00		25,055.00) The second of	25,055.00
3. Calculating the Reserves		394 517 100 00) Paragraphic Committee	276,302,702.00	TO A LONG THE REST.	283,683,995.00
a. Expenditures and Other Financing Uses (Line B11)		284,517,129.00				§
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line	Flais No)	0.00	- HEATERS STORY OF THE RESIDENCE OF	0.00	O particular particular of	0,00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		284,517,129.00) (Albert Paris States)	276,302,702.0		283,683,995.00
d. Reserve Standard Percentage Level					1200 300 1011	
(Refer to Form 01CSI, Criterion 10 for calculation details)		39	A PERMITTING	. 3	% *	3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,535,513.87	7 AND THE SHIPS	8,289,081.0	6 983	8,510,519.85
f. Reserve Standard - By Amount			parente assenti		and the particular will	d.
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.0		0.00
(Canada de Contra de Cont			一	000		(3)
g, Reserve Standard (Greater of Line F3e or F3f)		8,535,513.83	7	8,289,081,0	6	8,510,519.85

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

19 64568 0000000 Form 018

				Board Approved		Projected Year	Difference	% Diff
Description Re		Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B) (F)
A. REVENUES								
1) LCFF Sources	86	010-8099	213,828,409.00	214,124,713.00	44,225,224.39	214,193,813.00	69,100.00	0.0%
2) Federal Revenue	8	100-8299	200,000.00	200,000.00	65,518.00	200,000.00	0.00	0.0%
3) Other State Revenue	8	300-8599	9,850,728.00	9,858,229.00	141,022.75	9,858,229.00	0,00	0.0%
4) Other Local Revenue	8	600-8799	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	out to the	11.47
B. EXPENDITURES								
1) Certificated Salaries	1	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	2	2000-2999	21,267,382.00	23,186,853.00	5,241,941.04	23,340,853.00	(154,000.00)	-0.79
3) Employee Benefits	3	3000-3999	48,468,797.00	49,440,744.00	7,771,362.09	49,486,744.00	(46,000.00)	-0.19
4) Books and Supplies	¹ 4	1000-4999	4,438,535.00	7,217,201.00	1,410,235.83	7,217,2 <u>01.00</u>	0.00	0.09
5) Services and Other Operating Expenditures	5	5000-5999	16,747,573.00	17,005,564.00	5,022,046.48	17,138,848,00	(133,284.00)	-0,89
6) Capital Outlay	6	5000-6999	81,592,00	131,592.00	4,814.04	131,592,00	0.00	0,0
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	7	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	198,607,510.00	38,514,559.87	198,807,510,00	Paragraph May 1	100
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,681,482.00	29,819,176.00	6,820,676.77	29,688,276.00	A STATE OF THE STA	
D. OTHER FINANCING SOURCES/USES								2,0 3.0
Interfund Transfers a) Transfers In	:	8900-8929	1,481,351.00	1,481,351.00	1,481,351.00	1,481,351.00	0.00	0.0
b) Transfers Out		7600-7629	1,015,000.00	1,015,000.00	0.00	1,015,000.00	0.00	0.0
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0,00	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/USE	S		(41,809,318.00	(39,103,330.00	1,435,858.08	(39,103,330.00)	2011	100

3,644 1755

.0% 1.**0**%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,127,836.00)	(9,284,154,00)	8,256,534.85	(9,415,054.00)	ugarat kanal	electric de
F. FUND BALANCE, RESERVES					e transfer		ŀ	ı
Beginning Fund Balance 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	100	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			44,189,612.41	44,189,612.41	TO THE PERSON	44,189,612.41		nice VI
d) Other Restatements		9795	0.00	0.00	A STATE OF THE STA	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			44,189,612.41	44,189,612.41	Land Bridge	44,189,612.41	e in the second	Har Kara
2) Ending Balance, June 30 (E + F1e)			37,061,776.41	34,905,458.41	and the second	34,774,558.41	A CHARLES	Alan India
Components of Ending Fund Balance a) Nonspendable					Applied Control		Asterophysical security	ally a stri
Revolving Cash		9711	70,000.00			70,000.00	100	
Stores		9712	70,806.00	61,631.00		61,631.00	and the second	04/06
Prepaid Expenditures		9713	888,655.00	888,655.00	e\$te≇6t	888,655.00	- 4	and the second
All Others		9719	0.00	0.00	u jaran s	0,00	100 100 100 100 100 100 100 100 100 100	126
b) Restricted		9740	wee in the 100,000	0.00	and the second	0.00	14-46-34-41	an i
c) Committed Stabilization Arrangements		9750	0.00	0,00	ergeralet e	0.00	e proposition de la company. La company de la company d	eneder ^a
Other Commitments d) Assigned		9760	0,00	0.00		0.00	archies abelieven	desemble
Other Assignments		9780	5,733,564.00	2,789,566.00	Line State 1	2,789,566.00	organizati Africa	Hazol Div
e) Unassigned/Unappropriated					A COLUMN TO SERVICE		production of the second	
Reserve for Economic Uncertainties		9789	8,264,920.00	8,529,514.00	A SHIP TO A	8,535,515.00		
Unassigned/Unappropriated Amount		9790	22,033,831.41	22,566,092.41	AND THE	22,429,191.41		

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

	· · · · · · · · · · · · · · · · · · ·	- 1							
Description Res		Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)	
A. REVENUES		ļ							
1) LCFF Sources	80	10-8099	0.00	0.00	0.00	0.00	0.00	0.0%	
2) Federal Revenue	81	100-8299	14,524,549.00	17,727,713.00	2,446,413.25	17,727,713.00	0.00	0.0%	
3) Other State Revenue	83	300-8599	17,323,350.00	17,602,054.00	9,108,707.10	17,602,054.00	0.00	0.0%	
4) Other Local Revenue	86	500-8799	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	digital Property (in)	n distant	
B. EXPENDITURES								13 3	
1) Certificated Salaries	10	000-1999	23,689,513.00	24,779,710.00	4,877,591.57	24,779,710.00	0.00	0.0%	
2) Classified Salaries	20	000-2999	19,451,926.00	17,846,869.00	3,573,809.51	17,846,869.00	0.00	0.0%	
3) Employee Benefits	30	000-3999	18,512,062.00	17,784,537.00	2,565,492.92	17,784,537.00	0.00	0.0%	
4) Books and Supplies	40	000-4999	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	50	000-5999	14,505,959.00	15,469,999.00	2,238,532.59	15,469,999.00	0.00	0.0%	
6) Capital Outlay	60	000-6999	81,750.00	338,453.00	33,311.18	338,453.00	0.00	0.0%	
Other Outgo (excluding Transfers of Indirect Costs)		100-7299 400-7499	530,000.00	530,000.00	0,00	530,000.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	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	grande productive	All Market	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,416,896.00	(39,423,677.00)	4,581,003.74	(39,423,677.00)		1 41	
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers in	89	900-8929	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Transfers Out	76	600-7629	858,773.00	858,773.00	0.00	858,773.00	0.00	0.0%	
Other Sources/Uses a) Sources	89	930-8979	0.00	0,00	0.00	0.00	0.00	0.0%	
b) Uses	70	630-7699	0,00	0.00	0.00	0.00	0.00		
3) Contributions	89	980-8999	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	3		41,416,896.00	38,710,908.00	45,492.92	38,710,908.00	and the second	e de la companya de l	

2016-17 First Interim General Fund Restricted (Resources 2000-9999) Penue, Expenditures, and Changes in Fund Balance

		Revenue, 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)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(712,769,00)	4,626,496.66	(712,769.00)				
F. FUND BALANCE, RESERVES					age specification			1 3		
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	Physical artists	9,344,488.90	Mark!	perel 1		
d) Other Restatements		9795	0.00	0.00	A Park	0.00	0.00	0.0%		
e) Adjusted Beginning Balance (F1c + F1d)		9,344,488.90	9,344,488.90	The second second	9,344,488.90	dramatical	Market S		
2) Ending Balance, June 30 (E + F1e)			9,344,488.90	8,631,719.90		8,631,719.90	医腺素	ite della		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711			ides es sur e ^{lleg} endo.	με (4 πε) (1 - Υ με να 0.00				
Stores		9712	0.00	0.00	7 7 1 14	0.00	1980	an a series		
Prepaid Expenditures		9713	616,806,00	616,806.00		616,806.00	in a section			
All Others		9719	0.00	0.00		0.00				
b) Restricted		9740	8,727,682.90	8,014,913.90	44 m 67 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8,014,913.90	and the second second	1984		
c) Committed Stabilization Arrangements		9750	1-24-11.14 - 31.44 € 0.00	Haran Sana Haran Karan Sana	garagan an ili ili ili garagan kaban an ili ili ili ili	0.00	e principe de la companya de la comp La companya de la companya de	participation		
Other Commitments d) Assigned		9760	0,00	0.00	i post i stanio esta il colo Ligitari passione di colori	0.00		11 4 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Other Assignments		9780	0.00	0.00		0.00				
e) Uлassigned/Unappropriated			us transfer and the		rees and the second	1.46	- da (4.40° 55°)			
Reserve for Economic Uncertainties		9789	0.00	0.00		0,00,0000000000000000000000000000000000) Carrier Carrier	Alterative de		
Unassigned/Unappropriated Amount		9790	0.00	00,0		0.00)	gradientalije		

		-	-xportalitates, and on	anges in Fund Daland				
Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff [®] (E/B) (F)
A. REVENUES								i.
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 Revenué		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	41	e partición
B. EXPENDITURES			·				;	. K Zad
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%
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	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	100
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,735,414.00	(9,604,501.00)	11,401,680.51	(9,735,401.00)		agaran a
D. OTHER FINANCING SOURCES/USES								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	0.09
b) Transfers Out		7600-7629	1,873,773.00	1,873,773.00	0.00	1,873,773.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999		P 645 6 2 3 3 3 4 4 0 00	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/US	ES		(392,422.00	(392,422.00	1,481,351.00	(392,422.00))	, , iji

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,127,836.00)	(9,996,923.00)	12,883,031.51	(10,127,823.00)	ing process of the second	- P (4)
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	53,534,101.31	53,534,101.31	THE STATE OF THE S	53,534,101.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	11,000	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			53,534,101.31	53,534,101.31		53,534,101.31	er de les l'articles	
d) Other Restatements		9795	0.00	0.00	100	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			53,534,101.31	53,534,101.31	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	53,534,101.31	property and the	
2) Ending Balance, June 30 (E + F1e)			46,406,265.31	43,537,178.31		43,406,278.31	elenante di esti dan	
Components of Ending Fund Balance a) Nonspendable							panencia Perdan Penancia Amerika	
Revolving Cash		9711	70,000.00	70,000.00		70,000.00	at a man a de dit	Sold Street
Stores		9712	70,806.00	61,631.00		61,631.00	produce in appro-	AGNO K
Prepaid Expenditures		9713	1,505,461.00	1,505,461.00		1,505,461.00		神神
All Others		9719	0.00	0,00		0.00		ia mana
b) Restricted		9740	8,727,682.90	8,014,913.90	15 (17)	8,014,913.90		en l'Hereige
c) Committed Stabilization Arrangements		9750	0,00	0.00	ge skiller i de skille gjerenden betit ber	0.00		
Other Commitments		9760	0.00	0.00	marin her decinally	0,00	in an open section.	
d) Assigned Other Assignments		9780	5,733,564.00	2,789,566.00	ent and the second of the seco	2,789,566.00		
e) Unassigned/Unappropriated							terminus (Elejadi	
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	TORREST MANAGEMENT AND A	22,429,191,41	1 80 11257 1 3 880	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
. REVENUÉS								
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.W.
B, EXPENDITURES			Marin January			a Salara M	(4) (2) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	All and the second
1) Certificated Salaries		1000-1999	38 1 2 _{41 1} 3 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	meriek û Voor	0.00 (1.3 kg)	2 0 00 PM 0 00	100
2) Classified Salaries		2000-2999	0.00	1.000	0.00	0.00	1000	
3) Employee Benefits		3000-3989	198 (Film) 1.0000	10.00	0.00	0.00	0.00	0 داعد
4) Books and Supplies		4000-4999	000	0.00	0.00	20:00	0.00	0, 10
5) Services and Other Operating Expenditures		5000-5999	0.00	0,00	(0.00	0.00		0
6) Capital Outlay		6000-6999	0.00	0.00	8 - 1	0.00	0.00	0 100
Other Outgo (excluding Transfers of Indirect Costs)		7 100-7299, 7400-7499	5,310,882.00		1,325,095,00	5,310,882.00	0.00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7 SARING VENE 0:00	0,00	0.00	ent elisa 000	0.00	14:50
9) TOTAL, EXPENDITURES			5,310,882.00	5,310,882,00	1,325,095,00	5,310,882.00	SK STEAMS THE SECTION	191
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(237.87	0.00		idala Bull
D. OTHER FINANCING SOURCES/USES	<u></u>		Part Charles in 1865		(20),61		LA LEAST BEAUTIFUL THE REAL PROPERTY.	Partiel of
1) Interfund Transfers a) Transfers In		8900-8929		, , , Q:00	17.		(1) (M) (M) (M) (M) (M) (M) (M) (M) (M) (M	1
b) Transfers Out		7600-7629	0,00	0,00	0.00	1 TO 10 TO 1	- 1000 to 1000) A A A (*)
Other Sources/Uses a) Sources		8930-8979	na nienie je		i kanalas kanalas ili kanal Ili kanalas ili kanalas il	(
b) Uses		7630-7699	t in Adelhic Solo		1 Harris 1 Harris 600	D. ANDERSKE VIOLENCE AND COMMUNICATION OF A ST) + 010	ur Hr. F. K
3) Contributions		8980-8999	0.00 0.00	0.00		0.0	7700	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00 0.00 €	(RC 1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	0.0		4 44 1

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0,00	(237.87)	0.00	A STATE OF THE STA	
FUND BALANCE, RESERVES							
1) Beginning Fund Balance a) As of July 1 - Unaudited	9791	0.00	0.00		0,00	0.00	0.0
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		. 0.00	0.00		0,00	Bloom State at State	Lugar
d) Other Restatements	9795	0.00	0.00	and the second of the second	0,00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		0,00	0.00	A TOTAL PROPERTY.	0.00		e en en e
2) Ending Balance, June 30 (E + F1e)		0.00	0.00	and the second	0.00	an property	
Components of Ending Fund Balance a) Nonspendable		and the second	eren er en er en er	A CHARLES		Ann Carl	All Halles
Revolving Cash	9711	SHELLING STREET	0.00	100	0.00	ger and a state of	
Stores	9712		1474 di	La	= i i i 0:00s		
Prepaid Expenditures	9713	0.00 0.00			N 9100	La contra de la contra del la contra del la contra del la contra de la contra del la contra	dane Nil
All Others	9719	0.00	0.00		000	1000	1010
b) Restricted c) Committed	9740	0.00	0.00		0.00	有力的经验的进 到	president
Stabilization Arrangements	9750	0.00	0.00	-1904-6-75-8-00-0-1800-6-0-190-0-	4 SERVE 10.00	Establish Street	
Other Committments d) Assigned	9760	0.00	0.00	- Late Not late	0.00	on process below	
Other Assignments	9780	0.00	0.00		0.00	e emiliar en en desemble de	الأرز والترابي
Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0,00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	A STATE OF THE PARTY OF THE PAR	The second second	0.00		9 (19)

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

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES		and the support of the		B _{rig} ther strike.	gue de la		
1) LCFF Sources	8010-8099	0.00	20.00	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	1,198,064.00	2,701,000.00	0.00	0,0%
4) Other Local Revenue	8600-8799	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		. Pir
B. EXPENDITURES					:		ł
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	2000-2998	1,258,959.00	1,256,959,00	254,942.75	1,256,959.00	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	21,638.64	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	6000-6996	0.00	0,00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-749:		0.00	0,00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-739	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	874,450,45	4,584,503,00	1000	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		(855,523.00	(855,523.00)	794,361,95	(855,523.00)	A A SHEET STATE	The application of the second
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers in	8900-892	9 858,773.00	858,773.00	0.00	858,773.00	0.00	0.09
b) Transfers Out	7600-762	9 0.00	0.00	0.00	0.00	0.00	0.09
2) Other Sources/Uses a) Sources	8930-897	9 0.00	0.00	0,00	0.00	0.00	0.09
b) Uses	7630-769	Married Commission and Commission					C 422 COR MARTINA 47-31
3) Contributions	8980-899	9 0.00	0.00	0100	0.00	0.00 0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		858,773.00	858,773.00	. 0,00	858,773.00	PO1670-20-20-00160-00220-0039-003	side de la compa

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,250.00	3,250.00	794,361.95	3,250.00		
F. FUND BALANCE, RESERVES		ļ						
Beginning Fund Balance As of July 1 - Unaudited		9791	184,621.34	184,621.34		184,621.34	0,00	5.5 0.09
b) Audit Adjustments		9793	0,00	0.00	a desire.	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			184,621.34	184,621.34		184,621.34	and the second	V4.4
d) Other Restatements		9795	0.00	0.00	te march 1	0.00	0.00	0.09
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	min year for the	187,871.34		a support
Components of Ending Fund Balance a) Nonspandable					er en		4.0	
Revolving Cash		9711	0.00	0.00	100	0.00	1,4	ne de la fe
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		te dati
All Others		9719	0.00	(2000)	8 1 P		ni senath i	
b) Restricted c) Committed		9740	153,023.45		in a second	153,023,45	The state of the s	e de la colo
Stabilization Arrangements		9750	0.00	0.00	Section Company	# # # # £0.00	garage grant and the second	tana.
Other Committments d) Assigned		9760	0.00	0.00		0.00	ere en	fright state
Other Assignments		9780	34,847.89	34,847.89	Millioniae Section	34,847.89	On a property of	
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	.0100	2.000		0.00	esters in the	e Panadi
Unassigned/Unappropriated Amount		9790	0.00		e de la companya	0.00		, and the

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

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES		ian William					Mari Sellar
1) LCFF Sources	8010-8099	0:60	0.00	- Qui - 14 1 0.00	0.00	1 1 0:00 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0,09
2) Federal Revenue	8100-8299	6,500,000.00	6,500,000.00	782,979.07	6,500,000 <u>.00</u>	0.00	0.09
3) Other State Revenue	8300-8599	520,000,00	520,000.00	46,209.84	520,000.00	0.00	0.09
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	<u> </u>	9,029,800.00	9,029,800.00	1,384,719,61	9,029,800.00	A PART OF THE PART	es (LO)
3. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0,00	0.00	0.0
2) Classified Salaries	2000-298	3,417,481.00	3,417,481.00	681,803.83	3,417,481.00	0.00	0.0
3) Employee Benefits	3000-399	1,719,463.00	1,719,463.00	261,124.56	1,719,463.00	0.00	0.0
4) Books and Supplies	4000-499	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	5000-599	286,650.00	286,850.00	137,717,48	286,650.00	0.00	0.0
6) Capital Outlay	6000-699	0.00	0,00	72,758.77	0.00	0.00	0,0
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-749		0.00	, 0.00	0.00	0,00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-739	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	. <u> </u>	(635,454,00	(635,454.00)	(740,407.85)	(835,454,00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers in	8900-892	9 0.00	0.00	0.00	0.00	0,00	0,0
b) Transfers Out	7600-762	9 0.00	0.00	0.00	0.00	0.00	0.0
Other Sources/Uses a) Sources	8930-897	9 0.00	0.00	0.00	0.00	0.00	0.0
b) Uses	7630-769	90.00	0.00	0.00	0.00	0,00	0.
3) Contributions	8980-899	9	10.00	. S. J. 18 - 19 - 19 - 19 - 19 - 19 - 19 - 19 -	0.000 m 1.000		100
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00	ryar kilos vala ili	ijekoras

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(635,454.00)	(635,454,00)	(740,407.86)	(635,454.00)	un parking dan br>Parking dan parking dan pa	
F. FUND BALANCE, RESERVES				14 A 1			
1) Beginning Fund Balance	ļ						
a) As of July 1 - Unaudited	9791	5,434,159.37	5,434,159,37		5,434,159.37	0.00	0.
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	C,
c) As of July 1 - Audited (F1a + F1b)		5,434,159.37	5,434,159.37		5,434,159.37		3144
d) Other Restatements	9795	0.00	0.00		0.00	0,00	0.
e) Adjusted Beginning Balance (F1c + F1d)		5,434,159.37	5,434,159.37		5,434,159.37	e a stantant	1918
2) Ending Balance, June 30 (E + F1e)		4,798,705.37	4,798,705.37	y y y y je iz spoj	4,798,705.37	er of the second	era de las
Components of Ending Fund Balance				agegraph of the		article part # 7	
a) Nonspendable Revolving Cash	9711	0.00		Table Harbert	0.00	ALCOHOLD IN	XIIXI
Revolving Cash	9711	0.00	0.00	-04-12	0,00	100	
Stores	9712	0.00	0.00		0,00	3 2 2 1 1	
Prepaid Expenditures	9713	0.00	0.00		0.00	licade de la company	
All Others	9719	0.00	14 19 19 19 19 0:00	and the displaying the	0.00	e de la companya de l	and the
b) Restricted	9740	1,357,073.18	1,357,073.18		1,357,073.18	1.5407444.914.61	100
c) Committed		and the state of the state of		a disease bedays		and got a sectoric	a (au)
Stabilization Arrangements	9750	43 n 0.00	0.00	same plans on A All	0.00	- A Company	(area illa
Other Committments	9760	0.00	0.00	Language	0.00	a salah salah salah sa	1.50
d) Assigned				and the second second			and the
Other Assignments	9780	3,441,632,19	3,441,632.19		3,441,632.19	Transfer to the Control	
e) Unassigned/Unappropriated			F 15 W 1 1 42		entral de la	(Taris all see all	
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00	San Singalati'i	
Unassigned/Unappropriated Amount	9790	0.00	0.00	A CONTRACTOR	0.00	and the state of the state of	023016

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

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES				,				
1) LCFF Sources		8010-8099	0.00	0,00	0.00	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00 € 3.6	0,00	0000	0.00	
3) Other State Revenue		8300-8599	0,00	0.00	0.00	0.00	0,00	0.0%
4) Other Local Revenue		8600-8799	37,000,00	37,000.00	13.74	37,000.00	0.00	0.0%
5) TOTAL, REVENUES			37,000.00	37,000.00	13.74	37,000.00		e data (MA)
B. EXPENDITURES				Paris de Carlos	in well to		1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1	us and
1) Certificated Salaries		1000-1999	0.00	0.000 B	(2000)		F (0)00	
2) Classified Salaries		2000-2999	0.00	0.00	0.00		0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00		0.00	0.09
4) Books and Supplies		4000-4999	0,00	0.00	0.00		0.00	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	
6) Capital Outlay		6000-6999	5.00	0,00	0.00	0.00	0,00	0.09
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	# 0000 M 0000	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		··	0,00	0.00	0.00	0.00	La company of the company	a Marian
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,000.00	37,000.00	13.74	37,000.00	ur ya sa Walanda Marana wa sani ili ta	
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	•	8900-8929	0.00	0.00	0.00	0.00	0.00	0.01
b) Transfers Out		7600-7629	0.00	0,00	0.00	0.00	0.00	0.0
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0,0	0.00	0,00	0.0
b) Uses		7630-7699	0.00	0.00			0.00	
3) Contributions		8980-8999	0100 0100		0.0			COST TRANSPORTATION OF THE STATE OF THE STAT
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0	0.00		k lateral se

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

escription	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. Column B & D (F)
NET INCREASE (DECREASE) IN FUND		·					and the second	ig ikuwa
BALANCE (C + D4)	·		37,000.00	37,000.00	13.74	37,000.00		
: FUND BALANCE, RESERVES			i		ne distribution			
Beginning Fund Balance a) As of July 1 - Unaudited		9791	5,070,979.97	5,070,979.97	***	5,070,979,97	0.00	0.09
b) Audit Adjustments		9793	0,00	0,00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			5,070,979,97	5,070,979.97	A STATE OF S	5,070,979.97		
d) Other Restatements		9795	0.00	0.00	a participation	0.00	. 0.00	0.04
e) Adjusted Beginning Balance (F1c + F1d)		ļ	5,070,979.97	5,070,979.97	(Artes Artes	5,070,979.97	Again and a fail and	
2) Ending Balance, June 30 (E + F1e)			5,107,979.97	5,107,979.97	a principalities	5,107,979.97	January and State of	
Components of Ending Fund Balance					A STATE OF		100	
a) Nonspendable Revolving Cash		9711	0.00	0.00	Mar 1955	0.00		
Stores		9712	0.00	774 PC 277 C 277 C 277 B 277 B 277 C	use and the second	÷ 0:00		i resultation
Prepaid Expenditures		9713	0.00	0.00		0.00		n en e m
All Others		9719	0.00	.c.00		0.00		artizen)
b) Restricted		9740	0.00	0,00	a salaran maran	0.00	par di um a cil disk	i de la
c) Committed			Phillip Vante Scott	April production	a san falsa sa	est resident and		1 - New 20 - 10
Stabilization Arrangements		9750	W. P. S. S. S. S. O.00			0.00		
Other Commitments		9760	5,107,979.97	5,107,979.97		5,107,979.97	24 A 15 15 15 17 17 1	1 - 6 - 6
d) Assigned					g saga tribula			ren Salesia Kanana
Other Assignments		9780	0.00			0.00	The State of the S	
 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 		9789		0.00		(a. ~ (imali) (b. 0.00		iligi var
Unassigned/Unappropriated Amount		9790	0.00	0.00	e of the state of the	0.00	1996年第二年第二日	ta-light of

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			e tempe				, i
1) LCFF Sources	8010-8099	0.00	(2.000)	(Vi.0/00)	0:00	0.00	0.0%
2) Federai Revenus	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	. <u> </u>	550,000.00	550,000.00	207,38	550,000.00		n destilla
B. EXPENDITURES		e gradien en de de la company de la comp La company de la company de La company de la	edero singentario Condenda propries	en e	i i ga ay kalan i kad	10 (10 (10 (10 (10 (10 (10 (10 (10 (10 (eradisələri Nasisələri
1) Certificated Salaries	1000-1999	10.1	10,000 mg (1 ₂₀ 10,000)	0.00	1000		,d,, d≩0:0%
2) Classified Salaries	2000-2999	1,329,957.00	1,329,957.00	270,783.88	1,329,957.00	0.00	0.09
3) Employée Benefits	3000-3999	579,424.00	579,424.00	93,060.63	579,424.00	0.00	0.09
4) Books and Supplies	4000-4999	1,359,678,00	279,551.00	219,682.18	279,551.00	0.00	0.03
5) Services and Other Operating Expenditures	5000-5999	130,000.00	130,000.00	40,187.13	130,000.00	0.00	0,09
6) Capital Outley	6000-6998	90,726,880.00	92,437,174.00	15,246,664,08	92,437,174.00	0.00	0,09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0,00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0,00	0.002	-6. 4. E. F. F. B. B. B. B.	0.0
9) TOTAL, EXPENDITURES		94,125,939.00	94,756,106.00	15,870,377,90	94,756,106.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	· · · · · · · · · · · · · · · · · · ·	(93,575,939.00	(94,206,106.00)	(15,870,170,57)	(94,206,106.00)		erija (d. 94 gent (d.
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers in	8900-8929	0.00	1,250,000.00	1,250,000.00	2,250,000.00	1,000,000,00	80.08
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	0.0
3) Contributions	8980-8999	0.00		0100			1-11-00
4) TOTAL, OTHER FINANCING SOURCES/USES		70,000,000.00	78,390,000.00	81,983,500.00	79,390,000.00	problem of the	100

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

<u>Description</u>	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(23,575,939.00)	(15,816,106.00)	66,113,329.43	(14,816,106,00)	j _{e pr} avije spektorio Li spekto	
F, FUND BALANCE, RESERVES							
Beginning Fund Balance As of July 1 - Unaudited	9791	55,694,708,55	55,694,706.55	4. 头面 数数	55,694,706.55	0.00	0.0
b) Audit Adjustments	9793	0.00	0.00	and the other	0.00	0.00	0,0
c) As of July 1 - Audited (F1a + F1b)		55,694,706.55	55,694,706.55	NEVER EN	55,694,706.55	18 and 180	161681981
d) Other Restatements	9795	0.00	0.00	ing with a dri	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		55,694,706.55	55,694,706.55		55,694,706.55	erange of the sec	411.44
2) Ending Balance, June 30 (E + F1e)		32,118,767.55	39,878,600.55		40,878,600,55		istoria. Artesta
Components of Ending Fund Balance a) Nonspendable				ing the Water Re		100	
Revolving Cash	9711	0.00	0.00	e Periodia	0.00	estation in the	artake)
Stores	9712	0.00	0.00	A CHARLES	0.00	100	
Prepaid Expenditures	9713	0.00	0.00		. 0.00	, Jack	Jai Jail
All Others	9719	0.00	0,00		0.00	A Section of the Control of the Cont	10 mg (1) 10
b) Legally Restricted Balance c) Committed	9740	2,936,009,22	10,695,842.22	Take the 1989 In	11,695,842.22		enghala Khaiday
Stabilization Arrangements	9750	0.00	0:00 0:00	an in the second	124 0.00	Inches and the control of the left	
Other Commitments d) Assigned	9760	0.00	0.00	e atroppe Antico Cignology as assisted	0.00	and the second second	e e e e e e e e e e e e e e e e e e e
Other Assignments e) Unassigned/Unappropriated	9780	29,182,758.33	A BRES CHARLES SESSES AS PRINTED AND SERVICE AND COMPANY OF THE PRINTED AND		29,182,758,33	grafi (p. 15) skoji (f.) 1800. grafi (p. 16)	
Reserve for Economic Uncertainties	9789	PRINTED AND THE PRINTED AND TH	0.00			116.07 PARTIES	ares in
Unassigned/Unappropriated Amount	9790	0,00	0,00		0.00	Section 5	a Spirit

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0000	0.00	1111	90.00	0.00	44 V 0,0%
2) Féderal Revenue		8100-8299	0,00	0.00	000	000		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		Print I
B. EXPENDITURES								
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	9,290.60	33,725.00	0.00	0.09
3) Employee Benefits		3000-3999	17,232.00	17,232.00	3,107.89	17,232.00	0.00	0,09
4) Books and Supplies		4000-4999	500,00	500.00	0.00	500.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	363,000.00	363,000.00	0,00	363,000.00	0.00	0.09
6) Capital Cutlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.09
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	20000	1 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00	0100	0.0
9) TOTAL EXPENDITURES			514,457.00	514,457.00	12,398.49	514,457.00	A CONTRACTOR	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			555,543.00	555,543.00	518,305.6 <u>5</u>	565,543.00		15075
D. OTHER FINANCING SOURCES/USES	·			333,3,6.33				
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	1,250,000.00	1,250,000.00	2,250,000.00	(1,000,000.00)	-80,0
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	X 2/00/00/00/00/00/00/00/00/00/00/00/00/00
3) Contributions		8980-8999	90.00 0.00	0:00	66-11-22-40 <u>-00</u>	0.00	### - 0100 ### ### - 1	- X 100
4) TOTAL, OTHER FINANCING SOURCES/USES	;		0.00	(1,250,000.00	(1,250,000.00	(2,250,000.00	ar April 1	19,000

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 9 & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			555,543.00	(694,457.00)	(731,694.35)	(1,694,457,00)	ight spends	Calling.
F, FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,547,125.04	11,547,125.04	The state of the state of	11,547,125,04	0.00	0.0
b) Audit Adjustments		9793	0.00	0,00	4 (4.4)	0.00	0.00	0,0
c) As of July 1 - Audited (F1a + F1b)			11,547,125,04	11,547,125.04	142-140-140	11,547,125.04		
d) Other Restatements		9795	0.00	0.00	and the state	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	100	9,852,668.04	A THE REPORT	
Components of Ending Fund Balance a) Nonspendable							and solution	erentis.
Revolving Cash		9711	0.00	0.00	90 F 10 F 17	0.00	144	
Stores		9712	(11320 = 0,114 = 0.00	0.00	age to real the call	0.00		e sal
Prepaid Expenditures		9713	0.00	0,00		0.00	100	part of a
All Others		9719	0.00	0.00		0.00		ana da
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		Fan S
Stabilization Arrangements		9750		17(0)00			7 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	programa
Other Commitments d) Assigned		9760	0.00	0.00	property de State	0.00	e grandelijk in de	antipoliski Literatur
Other Assignments e) Unassigned/Unappropriated		9780	12,102,668.04	10,852,668.04	egrafa, yenga eri Hilosophika	9,852,688.04		
Reserve for Economic Uncertainties		9789	0.00	1000		C:00	is the said of	
Unassigned/Unappropriated Amount		9790	0.00	0.00	All the second	0.00		

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

Description Resc	purce Codes Object Cod	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			raj Legis jajos ja jajos kait		and the second	La Architectura	
1) LCFF Sources	8010-809	0.00	0.90	0.00	0.00		6.0%
2) Federal Revenue	8100-829	0.00	0.00	. 0.00	. 0.00	0,00	0.0%
3) Other State Revenue	8300-859	0.00	0.00	0,00	0.00	0,00	0.0%
4) Other Local Revenue	8600-879	30,000.00	30,000.00	0.30	30,000.00	0,00	0.0%
5) TOTAL, REVENUES		30,000.00	30,000,00	0.30	30,000.00	teles a series	
B. EXPENDITURES			Participate Anni	aller of the second	e partie	edjanija Plika Legischi i Protest	ees li
1) Certificated Salaries	1000-199	9 7 1 1 0 00	0.00	0.00	0,00	60.00	0.09
2) Classified Salaries	2000-299	9 0.00	0.00	0.00	0.00	0.00	0,09
3) Employee Benefits	3000-399	9 0.00	0.00	. 0.00	0.00	0.00	0.04
4) Books and Supplies	4000-499	9 e	0.00	0,00	0.00	0.00	0,04
6) Services and Other Operating Expenditures	5000-599	9 0.00	0.00	0,00	0.00	0.00	0.0
6) Capital Outlay	6000-699	9 0.00	0.00	0.00	0.00	0,00	0.0
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749		0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-739	9 2 2 2 3 0 0 0	1 4	0,00	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.0
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00	international problems	Silva o S
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		30,000.00	30,000.00	0,30	30,000.00	i de la la propia de la companya de La companya de la co	
D. OTHER FINANCING SOURCES/USES							
I) Interfund Transfers a) Transfers in	8900-89	29 0,00	0.00	0.00	. 0.00	0.00	0,0
b) Transfers Out	7600-76	29 0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses a) Sources	8930-89	79 0.00	0.00	0,00	0.00	0.00	0.0
b) Uses	7630-76					0.00	0.0
3) Contributions	8960-89	99		.0.00	0.00	25 1 TO SUB-40 WITH NA SECURITY RESISTANCES AND SUB-	St. Bernere Sugar an
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	000		

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

Description .	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		30,000.00	30,000.00	0,30	30,000.00		
F. FUND BALANCE, RESERVES		-		and the second			
Beginning Fund Balance As of July 1 - Unaudited	9791	144,349.92	144,349.92	A property of	144,349.92	0,00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
	9193			E (4)			
c) As of July 1 - Audited (F1a + F1b)		144,349.92	144,349,92	A AND THE			
d) Other Restatements	9795	0.00	0.00	Park Mark		GLEAN THE PARTY AND THE RESIDENCE	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		144,349.92	144,349.92	al si suciential	144,349.92		
2) Ending Balance, June 30 (E + F1e)		174,349.92	174,349,92	arkeys could be the	174,349.92	and the second second	e de la
Components of Ending Fund Balance a) Nonspendable				A. J. Strait Alb		policies takes ##	ag terlepres
Revolving Cash	9711	0.00	0.00	rang ayawa 1A	0.00		
Stores	9712	0.00	1 (1 A) (1 A) (1 A)	1 GF 2 H 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	建设的多级	di eta Me
Prepaid Expenditures	9713	0.00	0,00	LERCOTTON	0.00	(A) 10 14 15 15 15 15 15 15 15 15 15 15 15 15 15	
All Others	9719	0,00	0,00		0.00		
b) Legally Restricted Balance c) Committed	9740	37,281.09	37,281.09		37,281.09		e en es
Stabilization Arrangements	9750		11 - 11 - 13 - 14 - 14 - 10 - 10 - 10 - 10 - 10 - 10		0.00		ropicalis
Other Commitments d) Assigned	9760	0.00	0.00	es a la compania de l	0.00	os applicate de	
Other Assignments a) Unassigned/Unappropriated	9780	137,068.83	137,068.83	ng de prode de de men de de de de	137,068.83		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		er is hotel
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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES		Property of the second		27 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		A CALLED	
1) LCFF Sources	8010-8099	0.00	0.00	5 < 50.00	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	- 100	AL SAN
B. EXPENDITURES		Barana kalenda Parana yang baran	ndigen af Tradition Has been also stated		a aparaga akadi Tanggara	e destant	e justini
1) Certificated Salaries	1000-1999	1140 (013) 118101004	1000 of 1441		0.001		0.6%
2) Classified Salaries	2000-2999	B1,153.00	162,306.00	19,899,62	162,306.00	0.00	0.0%
3) Employee Benefits	3000-3999	34,522.00	92,396.00	6,752.14	92,396.00	0.00	0.0%
4) Books and Supplies	4000-4999	1,229,720.00	1,019,000.00	343.83	1,019,000.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-6999	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%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	483,520.00	912,091.00	242,883.09	912,091.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	2 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4	0.00	A cotoo	000	0.00	0.0%
9) TOTAL, EXPENDITURES		8,712,745.00	9,823,221.00	745,680.99	9,823,221.00	Control Consideration	e la company
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(8,583,745,00) (9,694,221.00)	(678,808,00)	(9,694,221.00)	a programa de la composición de la com La composición de la br>La composición de la	e gaster Dagara
D. OTHER FINANCING SOURCES/USES							
Interfund Transfer's 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%
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	100	5.00	0,00	0.00	0.0%
3) Contributions	8960-8999	0.00 km/s	i (* 15 54) 1000	34-34-35-37-000	0.00	0.00	i.⊁‱ 0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		1,015,000.00	1,015,000,00	0,00	1,015,000.00		in sale of

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cal B & D) {E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND							est (what the
BALANCE (C + D4)			(7,568,745,00)	(8,679,221.00)	(678,808,00)	(8,679,221.00)	(A.17403250 Marin 1981)	THE PARTY OF THE P
F, FUND BALANCE, RESERVES		ļ			10 10 A			
1) Beginning Fund Balance					The extra			
a) As of July 1 - Unaudited		9791	20,723,979.31	20,723,979.31	All and the second	20,723,979.31	0.00	0,0%
b) Audit Adjustments		9793	0.00	0,00	1.18	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,723,979.31	20,723,979.31	and American State of	20,723,979.31	15 m	nabas (
d) Other Restatements		9795	0.00	0.00	Signature 1	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,723,979.31	20,723,979.31	in a second	20,723,979,31	traks	g profit
2) Ending Balance, June 30 (E + F1e)		,	13,155,234.31	12,044,768.31	an made ^{and}	12,044,758.31	in I	独洲增
Components of Ending Fund Balance a) Nonspendable					Aller Trans		。	gw dryfan
Revolving Cash		9711	0.00	0.00		0.00	and the product	4. 147.15
Stores		9712	0:00	<u></u>	ing terlet	21.91 0,00		1 1.1 第三章
Prepaid Expenditures		9713	0.00	0,00	gradu di sa	0.00		
All Others		9719	0.00	0.00	p. 1878年11日	0.00	er ingerigberdiere	and and state
b) Legelly Restricted Balance c) Committed		9740	1,325,805.46	0.46	a a a a	0.46	The second second second	
Stabilization Arrangements		9750	0.00	0.00	and and makes the	9.00	A DESCRIPTION	ranimentali Apademini
Other Commitments d) Assigned	•	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	12,812,768.85	12,044,757,85	3, aut 315, 499 3, 47, 200	12,044,757.85		
Reserve for Economic Uncertainties		9789	0.00	0.00		,0,0	i e de de de	
Unassigned/Unappropriated Amount		9790	(983,340,00	0.00		0.00	0	

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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES				green (Paralle please)	e geriere. Te garage		percent percent	
1) LCFF Sources		8010-8099	0.00	0.00	£ 0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0,00	0,00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0,00	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,995,216.00	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	4.000	100
B. EXPENDITURES				part part of the second se	W Asserted Control		1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	
1) Certificated Salaries		1000-1999	0.00	# SVIDE 1 0100	2 - 18 (19 1) (19 1) (19 1) (19 1) (19 1) (19 1) (19 1) (19 1) (19 1) (19 1) (19 1) (19 1) (19 1) (19 1) (19 1)	0.00	0.000	0.0%
2) Classifled Salaries		2000-2999	, , , , , , , , , , , , , , , , , , ,	######################################	0.001		# 0000 H	0.0%
3) Employee Benefits		3000-3999	1 (PK B F 0,00	01001	1¥000		, 374 0.000 Matt	0.0%
4) Books and Supplies		4000-4999	0,00	000	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0:00	0.00	0.000	0.00	201001	0.0%
6) Capital Outlay		6000-6999	\$ \$ 10,00	0.00	0100	0.00	GE 0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,585,831.00	16,585,831,00	0,00	18,585,831.00	0.00	0.0%
Other Outgo - Transfers of Indirect Costs		7300-7399	ec 0:00	0.00	0,00	0.00	000	0.0%
9) TOTAL EXPENDITURES			16,585,831.00	16,585,831,00	0.00	16,585,831.00	a series	Ten solution
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			409,385.00	409,394,00	0.00	409,394.00	an maran	gaperro experien
D. OTHER FINANCING SOURCES/USES								
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	0.09
b) Uses		7630-7699	0.00	0,00	0.00	0.00	0.00	0,09
3) Contributions		8980-8999	(0:0)		8 8 4 0 00	0.00	END WORKSHIP STREET	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.0	0.00	0,00	0,00) Jacquist Vill	

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)
NET INCREASE (DECREASE) IN FUND							SHEET N	ere e
BALANCE (C + D4)			409,385.00	409,394.00	0.00	409,394.00		MALESTON
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance					44	44 007 500 00	0.00	0.09
a) As of July 1 - Unaudited		9791	14,267,522.00	14,267,522.00		14,267,522.00	9.00	<u>, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
b) Audit Adjustments		9793	0.00	0,00	40.2	0.00	0.00	0,09
c) As of July 1 - Audited (F1a + F1b)			14,267,522.00	14,267,522.00		14,267,522.00		Setwit is
d) Other Restatements		8795	0.00	0.00	Activity and	0.00	00.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			14,267,522.00	14,267,522.00	And the second	14,267,522.00		
2) Ending Balance, June 30 (E + F1s)			14,676,907.00	14,676,916.00		14,676,916.00	1.00	an in the
Components of Ending Fund Balance			14 m	A CONTRACTOR OF STREET	75.100 ST	10.14	part of the second	1000
a) Nonspendable		0744	16,50	0.00		0.00	200	1
Revolving Cash		9711	0,00	19:00		F 12-1	Taranta k	
Stores		9712	0.00	0.00	1	0.000		
Prepaid Expanditures		9713	- SI(N) 0100	0000	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	2 0 0 00		tela fre
All Others		9719	1.0.00	0100		3 0.00		and the
b) Legally Restricted Balance		9740	0,00	0.00		0.00		distribution of
c) Committed			2-11	Separate Separate	ALCOHOL:	10 m	J. 1989	444
Stabilization Arrangements		9750	10.00	1 1000		4 0.0	o partir in the second	eli M
Other Commitments		9760	0,00	0.00		0.0		NA.
d) Assigned					100		through the second	and the second
Other Assignments e) Unassigned/Unappropriated		9780	14,676,907.00	14,676,916.0	0 - 8 - 10 - 10 - 10 - 10 - 10 - 10 - 10	14,676,916.0	O Harring and the	1
Reserve for Economic Uncertainties		9789	-i ≥ 6.0	0.0	0. 11 ²	0.0	0.00	
Unassigned/Unappropriated Amount		9790	0.0	0.0	0 118	0.0	o Edit usus sulti	100

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

Description Resourc	e Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES		The second second	A District April 1985	4.122311			
1) LCFF Sources	8010-8099	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	A Line to the IRE	
B. EXPÊNDITURES			aggraphs (12 M) aggraph agus (12 M)	rts depart the pr	rains Light		Sant H
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	и 1000	0.00	1 1 to 010%
2) Classified Salaries	2000-2999	0.00	0100 ھائندۇن قارىخ	0.00	# P 1 0 00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	61-16-21-16-000	0.00	0,00	0)00	0.0%
4) Books and Supplies	4000-4999	43 / 84 Sa 94=0:00#	0.00	, a 0.00	0.00	0/00 pt (0/00)	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0,00	0.001	0.00	Li) 0'00	0.0%
6) Capital Outlay	6000-6999	0.00	-di.cd)	2016 14 14 HERBERT	0.00	# (H. # # # # # # # # # # # # # # # # # #	0.0%
7) Öther 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	0.000 (\$6.000 Sec.)	st	0,00 (100 m)	ski -: 0.00°	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0,00	0.00	0.00	AND THE STREET	37 (0) (4)
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		100,000.00	100,000,00	41.39	100,000.00	isto Isto	50-H
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	1,481,351.00	1,481,351.00	1,481,351.00	1,481,351.00	0.00	0.09
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0,00	0.00	0.09
b) Uses	7630-7699	0.00			0,00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00		/- 0.00	1000	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,481,351,00	(1,481,351.00	(1,481,351.00	(1,481,351.00)	LACKE AND	

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

Description .	Resource Cades	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference {Col B & D} (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,381,351.00)	(1,381,351,00)	(1,481,309.61)	(1,381,351.00)	u jaja siirika Markita	i kalining M
F. FUND BALANCE, RESERVES		i			4		'	
Beginning Fund Balance 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	146 A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,023,341.79	14,023,341.79	p peril	14,023,341.79	# 1	and the last
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	i sa di	e de la companya de
2) Ending Balance, June 30 (E + F1e)			12,641,990.79	12,641,990.79	ATTACHED IN THE PROPERTY.	12,641,990.79	an de la V	er action
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	n est evint a se englister didd	0,00	pharting which	0.00		
Stores		9712	0.00	0.00	and the first	0.00	And delete	
Prepaid Expenditures		9713	: :0.00	. e. e. e	100	0.00		_{aph} ores
All Others		9719	\$19-95 -3 ²⁷⁻³⁵⁻⁷ 0000	0.00	and the second second	0.00		and the second
b) Legally Restricted Balance c) Committed		9740	0.00	0.00	Taranta and the	0.00	The state of	egige (Circle)
Stabilization Arrangements		9750	J. 1914 1. 1. 1019 1. 0.00	0,00	and the second	0.00		provident
Other Commitments d) Assigned		9760	0.00	0.00	- i _{n gr} andina	0,00	in a second	
Other Assignments e) Unassigned/Unappropriated		9780	12,841,990,79	12,641,990.79	gga (chiliste) and the second control of the	12,641,990.79		is phi sass
Reserve for Economic Uncertainties		9789	30 (4k (4) \$ F 70,00	0,00	-	0.00	in the second	
Unassigned/Unappropriated Amount		9790	0.00	0.00	a Taring Turk and	0.00	1 A 2 A 4	e id.

Description Reso	rce Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES							H.
1) LCFF Sources	8010-8099	0.00	0.00	0.00	10.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	70:00	<u> </u>	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		100
B. EXPENSES						į	
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee 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	16 H L 2 L 2 H O 00	\$4 55 0.00 \$4 55 5 0.00	70.db	0.00	20 pt 110	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENSES		11,487,579.00	11,487,579.00	3,452,223.08	11,487,579.00		Part I
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		48,000.00	48,000,00	(2,167,761,98)	48,000.00		144
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0,00	0.00	0.09
b) Transfers Out	7600-7629	0,00	0.00	0.00	00,0	0.00	0.09
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	. 0.00	0.00	0.00	0.09
b) Uses	7630-7699	0,00	0,00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	3000	0.00	0.00	9.00	0.0
4) TOTAL, OTHER FINANCING SÖÜRCES/USES		0.00	0.00	0.00	0.00		

2016-17 First Interim Seif-Insurance Fund Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E, NET INCREASE (DECREASE) IN								Marine.
NET POSITION (C + D4)			48,000.00	48,000.00	(2,167,761.08)	48,000,00		
F, NET POSITION			•					
1) Beginning Net Position				ļ	4.0			
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	D.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,180,943.80	6,180,943.80		6,180,943.80		177
d) Other Restatements		9795	0.00	0,00	en e	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 (È + F1e)			6,228,943.80	6,228,943,80		6,228,943.80		
Components of Ending Net Position								asserble.
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Réstricted 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		

Glendale Unified Los Angeles County

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			of a replace of the first	ar an	a problem a same e			est i
1) LCFF Sources		8010-8099	0.00	0.00	00.0	0.00	9.00	0.0%
2) Federal Revenue		8100-8299	0,00	0:00	0.00	0.007	0,00	0.0%
3) Other State Revenue		8300-8599		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	1.00	4.6
B, EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	00,0	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	0.09
4) Books and Supplies		4000-4999	0,00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenses		5000-5999	0.00	0,00	0.00	0.00	0.00	0.03
6) Depreciation		6000-6999	0.00	0.00	0,00	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	2,5 K1 0.00	0.00	, 0.00	0.0
9) TOTAL, EXPENSES			0.00	0,00	0.00	0.00	The second of	PART N
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,100.00	4,212.00	112.92	4,212.00	e de la companya de La companya de la companya de l	142
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0:00		1912 1000	0.0
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0,0
b) Uses		7630-7699	4,100.01	4,212.00	0.00	A CHARLE (CONTRACTOR CONTRACTOR)	THE SHE PERSON AND THE STREET	0,0
3) Contributions		8980-8999	2 Page 450 Page 100	0.00	0.00	0.00	384600	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,100.0	(4,212.00	0.00	(4,212.00) Kasadali S	100

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN				i			4.47	1,000
NET POSITION (C + D4)			0.00	0.00	112.92	0.00		Dr. 7
F. NET POSITION					and the second			
Beginning Net Position								
a) As of July 1 - Unaudited		9791	337,445.11	337,445.11	CONTRACTOR STATE	337,445.11	0.00	0.09
b) Audit Adjustments		9793	0,00	0.00	77.2	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			337,445.11	337,445.11		337,445.11		J. 433F1
d) Other Restatements		9795	0.00	0.00	H. H	0,00	0.00	0,0
e) Adjusted Beginning Net Position (F1c + F1d)			337,445.11	337,445.11		337,445.11	en e	el de la
2) Ending Net Position, June 30 (E + F1e)			337,445.11	337,445.11	a comprehensi	337,445.11		
Components of Ending Net Position								e all pub
a) Net Investment in Capital Assets		9796	337,445.11	337,445.11		337,445,11		14.734.7
b) Restricted Net Position		9797	0.00	0.00		0,00	11.00	ark elkir
c) Unrestricted Net Position		9790	0.00	. 0.00	ou suadivis	0.00	erde i	1.10

Angeles County						Form
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home &		!				
Hospital, Special Day Class, Continuation	ŀ					
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (includes Necessary Small School	25 450 22	05 445 00	05.000.00	25,116.00	0.00	09
ADA)	25,150.00	25,116.00	25,023.00	20,110.00	0.00	U7
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA	1					
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day	0.00		0.00	0.00	0.00	0
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	1
I. Total Basic Aid Open Enrollment Regular ADA	1					
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day	0.00	0.00	0.00	0.00	0.00	0
School (ADA not included in Line A1 above)	0.00	0.00		0.00	0.00	
4. Total, District Regular ADA	25 450 00	25 440 00	05 000 00	25.116.00	0.00	0
(Sum of Lines A1 through A3)	25,150.00	25,116.00	25,023.00	25,110.00	0.00	<u> </u>
5. District Funded County Program ADA	1000	0.00	0.00	0.00	0.00	Ι ο
a. County Community Schools	0.00					
b. Special Education-Special Day Class	<u></u>					
c. Special Education-NPS/LCI	0.00					
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	1
e. Other County Operated Programs:		1				
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary	ì			!		Ι '
Schools, Technical, Agricultural, and Natural	1				1	
Resource Conservation Schools	19.00	18.00	18.00	18.00	0.00	ı
	19.00	10.00	10.00	10.00	0.00	<u>'</u>
f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	o
(Out of State Tuition) [EC 2000 and 46380] G. Total, District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	<u>'</u>
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	40.00	10.00	18.00	18.00	0.00) (
(Sum of Lines Asa through Ast) 6. TOTAL DISTRICT ADA	19.00	18.00	10.00	10.00	,	<u>' </u>
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	25,169.00	25,134.00	25,041.00	25,134.00	0.00	
7. Adults in Correctional Facilities	25, 169.00					
7. Adults in Correctional Facilities 8. Charter School ADA	U.UL	0.00	0.00	0.00	7 U.U.	20月日报告
			a section of			10.10.10.00
(Enter Charter School ADA using Tab C. Charter School ADA)			400		1000	

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

Glendale Unified			Ü	2016-17 INTERIM REPORT	2016-17 INTERIM REPORT Cashflow Worksheet - Budget Year (1)					19 64568 00000000 Form CASH
Los Angeles County		e Balanta e de la constanta de		August	Sentember	October	November	December	January	February
ACTIVIS THROUGH THE MONTH OF	Oplect		Ainc · · · · · · · · · · · · · · · · · · ·	Walter Co.					. 新	
(Enter Month Name):								60 000 526 50	57 177 nn2 n3	73 365 149 21
S			74,008,626.20	60,564,878.05	64,935,261.54	73,800,392.23	00.101,101,00	00,000,000,00		
B. RECEIPTS 1 CEF/Revenue 1 imit Sources									400	44 200 544 00
Principal Apportionment	8010-8019		6,074,958.00	6,074,958.00	19,111,287.00	10,934,925.00	10,934,925.00	19,111,287.00	7 427 025 00	3 155 112 00
Property Taxes	8020-8079	· · · · · · · · · · · · · · · · · · ·	566,144.29	1,409,276.03	83,234.00	(29,557.43)	030,936.00	00.104,620,02	2007011341	
Miscellaneous Funds	8080-808		30 007 70	70 306 22	1 773 065 00	127 464 47	128.956.00	963,426.32	1,502,025.69	2,136,547.79
Federal Revenue	8100-8299	· · · · · · · · · · · · · · · · · · ·	84,106.85	77.062,120	4 000 330 00	1 373 432 67	3 853 442.00	1.358,990,98	1,382,414.23	1,932,851.61
Other State Revenue	8300-8599		648,401.00	5,299,563.97	1,920,532.00	1 013 138 57	647.732.38	205,896.00	549,541.82	605,202.00
Other Local Revenue	8600-8799	下 學 一种 对	3/4,50/.16	0,040,240,00	1 481 351 00	200				
Interfund Transfers In	8910-8929				D2:100'10E'1					
All Other Financing Sources	8390-884		7.748.217.42	19,157,341.32	25,369,227.00	13,419,403.28	16,095,993.38	42,163,087.30	21,795,931.74	19,129,227,40
C DISRIESEMENTS									0	7300000
Confifrated Salaries	1000-1999	2000年	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	11,559,210.07
Classified Salaries	2000-2999		1,620.97	1,998,300.60	3,392,049.91	3,423,779.07	3,413,237.51	3,619,841.74	3,619,841,74	3,013,041,74
Employee Benefits	3000-3999	(4) (4) (4)	864,370.06	772,396.44	2,579,207.82	6,120,880.69	6,059,862.83	6,359,320.37	6,329,320,39	4 204 570 22
Books and Supplies	4000-4999		91,212.67	854,766,31	774,689.02	697,427.11	728,657.25	1,284,578,33	1,284,578.55	1,204,010,00
Socioses	5000-5999		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	2,852,043,41
Capital Outlay	6000-6599	明 湖 清	1.697.03	4,927.78	9,817.34	21,683.07	7,558.24	53,045.24	53,045,24	53,045.24
Other Outes	7000-7499	2. 英、安、克	177.000.00	(102.009.77)	102,010.00			210,582.00	(100,255.23)	180,578.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699								100000	05 050 047 70
TOTAL DISBURSEMENTS		2 J. B. C.	2,905,144,32	6,719,653.41	19,468,909.53	23,717,449.89	23,825,311.21	25,918,621.77	25,607,784.55	67.710,000,02
D. BALANCE SHEET ITEMS							-			-
Assets and Deferred Outflows							•			
Cash Not in Treasury	9111-9199						P. 17. 0.1.			
Accounts Receivable	9200-9299		3,593,928,23	1,866,943,78	2,887,134.47	1,388,540.44	172,441.37			
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490						100 100	0	00 0	0.00
SUBTOTAL		0.00	3,593,928.23	1,866,943.78	2,887,134.47	1,388,540.44	172,441.57	0.00	200	
Liabilities and Deferred Inflows						(00 024 00)	(00 000 000 07)			
Accounts Payable	9500-9599		21,880,749.48	8,934,248.2U	(11,010,13)	(290,000,002)	(20.000,100,0)			
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	0696		1		100 000 000	(200 951 80)	73 201 668 90)	000	00:00	00'0
SUBTOTAL		0.00	21,880,749.48	9,934,248.2U	(7,010,13)	(230,001,007)	(00.000,100,0)			
Nonoperating	o o									
Suspense Clearing	0186	00.0	(18.286.821.25)	(8.067,304,42)	2,964,813.22	1,685,392.24	3,474,116.47	0.00	0.00	00.0
	٦	The state of the state of	(13 443 748 15)	4,370,383.49	8,865,130.69	(8,612,654,37)	(4,255,201,36)	16,244,465,53	(3,811,852.82)	(85.085,390,39)
E. NET INCREASEDECKERSE (B - C)			60 564 878 05	64,935,261,54	73,800,392.23	65,187,737,86	60,932,536,50	77,177,002.03	73,365,149.21	28.867,609,99
C. ENDING CASH DITTO CASH				10 10 10 10 10 10 10 10 10 10 10 10 10 1						
IG. ENDING CASH, PLOS CASH									4	W.

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

Colored Colo	Glendale Uniffed			J	2016-17 INTERIM REPORT Cashflow Worksheet - Budget Year (2)	સાM REPORT t - Budget Year (2)					19 64568 0000000 Form CASH
Figure (NATION Name)	Los Arigades Courty	Object	A Badilitaina Badanes History		August	September	October	November	December	January	February
Schools	ACTUALS THROUGH THE MONTH OF									***	
Sources Sour	A. BEGINNING CASH	医囊 装造		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	05,977,813.30
8000 5879 8000 5	B. RECEIPTS LCFF/Revenue Limit Sources			00 201	074 588 00	19 470 614 00	11.294.252.00	11,294,252.00	19,470,614.00	11,294,252.00	11,294,252.00
Septembre Sept	Principal Apportionment Property Taxes	8020-8079		566,144.40	1,409,276.03	83,234.00	(29,557.43)	530,938.00	20,523,487.00	7,427,025.00	3,155,112.00
Control of the cont	Miscellaneous Funds	8080-8099	Harry Marie	84 106 05	527 295 27	1 273.065.00	127,464.47	128,956.00	563,426.32	1,502,025,69	1,136,547.79
100 100	Federal Revenue	8100-8299		648 An1 (V)	2 299 563 97	1,928,332,00	1,373,432.67	2,853,442,00	1,358,990.98	1,382,414.23	1,432,851.61
Section 1999 Sect	Other State Revenue	8300-8289		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
1000-1999	Interfund Transfers In	8910-8929	e e e e e e e e e e e e e e e e e e e								
1000-1999 2-20-2-2-9-1	All Other Financing Sources TOTAL RECEIPTS	8830-8878		7,947,844.53	14,356,971.32	23,747,203.00	13,778,730.28	15,455,320.38	42,322,414.30	22,155,258.74	17,623,965.40
100,000 200,	C. DISBURSEMENTS	0007	in in the same of	240.026.40	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
1000-3899 1000	Certificated Salanes	1000-1999		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
4000-4899 48-164-73 48-164-73 611,406-35 611,406-35 611,406-35 91,406-36 91,406-	Classified Salaries	3000-3999		923,331.48	825,084.05	6,373,786.59	6,373,786.59	6,373,786.59	6,373,786.59	6,373,786.59	6,373,786,59
1,248,145.09 1,453,132.35 2,557,256.57 2,557,256.57 2,557,256.57 2,557,256.57 1,500.00 1,400.0	Books and Stanlins	4000-4999	1000年	49,164.73	460,729.40	611,406.35	611,406.35	611,406.35	611,406.35	611,400.33	7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
COLO-7009 70000-7009 70000-7009 7000-7009 7000-7009 7000-7009 7000-7009 7000-7009 7000-7009 7000-7009 7	Services	5000-5999		1,348,145.09	1,453,132.35	2,557,326.87	2,557,326.87	2,557,326.87	2,557,326.87	2,557,325.07	10.026, 100,2
7000-7269 7000-7	Canifal Outlay	6000-6599				10,829.50		21,600.00	00 003 070	7400 255 23)	180 578 00
7600-7829 7600-7829 7600-7829 7600-7829 7600-7829 7600-7829 7600-7829 7600-	Other Outgo	7000-7499.		177,000.00	(102,009.77)	102,010.00			710,302,012	(03:002,001)	
1	Interfund Transfers Out	7600-7629									
9111-9189 2200-9299 2310 2410-9189 2500-9299 2510 2500-9299 2510 2500-9299 2510 2510 2510 2510 2510 2510 2510 2510	All Other Financing Uses	eso/-0co/	· 特别	2,840,523,79	6,308,512.34	24,551,104,24	24,438,264.74	24,459,864.74	24,648,846.74	24,392,009.51	24,618,842,74
9111-9199 9200-9299 9310 9320 9330 9340 9450 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	D. BALANCE SHEET ITEMS					•					
9200-9299 9320 9320 9320 9420 9420 9420 9420 9420 9420 9420 94	Assets and Deferred Outflows				_						
9320 9320 9330 9490 0.00 4.539,708.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Cash Not In Treasury	9111-9199		4 539 708 00							
9920 9930 9940 9600-9599 9610 9640 9650 9650 9670 9680 0.00 15,865,248.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Accounts receivable Due From Other Funds	9310									
9330 9440 9500-9599	Stores	9320									
9340 9340 9340 0.00 <th< td=""><td>Prepaid Expenditures</td><td>9330</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Prepaid Expenditures	9330									
94900 0.00 4,539,708,00 0.00	Other Current Assets	9340									
9500-9599 9610 9640 9640 9640 9640 9650 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Deferred Outflows of Resources	9490		00 904 005 4	00.0	000	00.00	0.00	00:00	00.0	0.00
9500-9599 15,865,248.00 16,865,248.0	SUBTOTAL I tabilities and Deferred Inflows		800	4,339,700.00	85						
9610 9640 9640 9660 9660 9660 9660 9670 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Accounts Dayable	9500-9599		15,865,248.00							
8 9910 0.00 (11,325,540,00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Due To Other Funds	9610									
9650 S	Current Loans	9640									
9910 - C + D) 0.00 15,865,248.00 (6,218,219.26) 0.00 0.00 0.00 0.	Uneamed Revenues	9650									
S - C + D) - E - C + D) - D)	Deferred inflows of Resources	0696	00.0	15.865.248.00	0:00	0.00	00.0	0.00	0.00	0.00	0.00
S	Nonoperating										
- C + D)	Suspense Clearing	9910	000	(11 325 540 00)	000	0.00	0.00	0.00	0.00	0.00	0.00
<u> </u>	ICIAL BALANCE SHEET HEINS		100.00	(6.218.219.26)	8.048.458.98	(803,901.24)	(10,659,534,46)	(9,004,544,36)	17,673,567.56	(2,236,750.77)	(6,994,877.34)
	MET MOREASE/DECNESSE (B.: ENDING CASH (A + E)	2	H	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	55,982,935.95
	C THOMO CACH DITIE CACH					整 排 所 的					
	G. ENDING CASH, PLOS CASH										

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

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Glendale Unified			2016- Cashflow V	2016-17 INTERIM REPORT Cashflow Worksheet - Budget Year (2)	ORT it Year (2)				19 64568 U Forn
Los Algeres Cours									•••
	Object	March	April	May	June	Accruals	Adjustments	. 18	BUDGET
ACTUALS THROUGH THE MONTH OF	<u> </u>			en T		· · · · · · · · · · · · · · · · · · ·			
A REGINNING CASH	31. 32.	55,982,935,96	55,511,735.87	59,889,946.77	55,459,802.65		明明		
B. RECEIPTS 1. CEEP avanua limit Sources					••				00 044
Principal Apportionment	8010-8019	19,470,614.00	11,294,252.00	11,294,252.00	19,470,613.00			158,197,140.00	158 197,140.00 63 056 415 00
Property Taxes	8020-8079	122,055.00	13,963,050.00	4,973,726.00	10,331,925.00			00.0	50000
Miscellaneous Funds	8080-8099	77 000 000 0	4 400 849 97	1 840 650 11	1 747 984.80	2.157.668.06		14,639,433.00	14,639,433.00
Federal Revenue	8100-8299	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	8600-8799	504.335.00	407,803.00	341,794,00	987,291.00	885,557.00		11,561,104.00	11,561,104.00
Interfund Transfers In	8910-8929							0000	
All Other Financing Sources	8930-8979	23.910.154.65	28,713,475.63	20,206,620.61	34,064,008,96	4,980,302.20	00.00	269,262,270.00	269,262,270.00
C. DISBURSEMENTS				14 000 045 74	11 268 046 74	11 268 945 74		125,935,592.00	125,935,592.00
Certificated Salaries	1000-1999	11,268,945.75	11,268,945.74	3 626 700 18	3 626 799 18	3,626,799,19		41,932,061.00	41,932,061.00
Classified Salaries	2000-2999	3,626,799.16	6373 786 59	6.373.786.59	6,373,786.59	6,373,786.57		71,860,068.00	71,860,068.00
Employee Benefits	4000 4999	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 outpiles	40004333	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
October Order	6000-6539	38.825.00				37,643.50		162,898,00	162,898.00
Other Other	7000-7499	95	(103,000.00)	198,500.00	51,900.00			519,570.00	519,570,00
Interfund Transfers Out	7600-7629				1,875,276.00		W 450 000 000	1,875,276.00	(4 150 000 00)
All Other Financing Uses	7630-7699				20 000 000	24 475 000 22	(4, 150,000,00)	276 302 702 00	276.302.702.00
TOTAL DISBURSEMENTS		24,381,354.74	24,335,264.73	24,636,764.73	26,365,440.73	24,475,906,23	(4,130,000,00)	210,002,102,00	***
D. BALANCE SHEET ITEMS			•						
Cash Not in Treasury	9111-9199						37 000 010	0.00	製造
Accounts Receivable	9200-9299						(4,370,039.10)	109,000.90	体的
Due From Other Funds	9310							00.0	
Stores	9320							00.0	ili Mi
Prepaid Expenditures	9330							00.0	
Other Current Assets	9340							00.0	
Deferred Outflows of Resources	9490		6	000	00.0	00:0	(4.370.039.10)	169,668.90	· · · · · · · · · · · · · · · · · · ·
SUBTOTAL		0.00	0.0	200					
Liabilities and Deferred Impows	0500.0499						(17,163,519.75)	(1,298,271.75)	
Due To Other Finds	9610							00:00	· · · · · · · · · · · · · · · · · · ·
Current Loans	9640							00:0	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	0696				000	000	(17 163 519 75)	(1 298 271 75)	可以
SUBTOTAL		0.00	0.00	000	0.00	00.0	(11,100,010,11)	()	
Nonoperating Suspense Clearing	9910						10 00 00 00 00 00 00 00 00 00 00 00 00 0	0.00	ne di Ne di Ne di
TOTAL BALANCE SHEET ITEMS		0.00	00.00	0.00	0.00	00.00	12,793,480,65	,	(7 040 432 00)
REASE (B -	C+D)	(471,200,09)	4,378,210.90	(4,430,144,12)	7,698,568.23	(19,495,60b.U3)	10,945,400,03	(2,012,701,00)	
F. ENDING CASH (A + E)		55,511,735.87	59,889,946,77	55,459,802.65	03,126,370.00				· · · · · · · · · · · · · · · · · · ·
G. ENDING CASH, PLUS CASH		and the second						60,606,245,50	
ACCRUALS AND ADJUSTMENTS		A							

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CRITERION: Average Daily STANDARD: Funded average two percent since budget ad-	Attendance				
CRITERION: Average Daily STANDARD: Funded average	Attendance	·			
STANDARD: Funded averag					
	o daily attend				
		ance (ADA) for any o	f the current fiscal year or two s	ubsequent fiscal years has no	t changed by more than
Distric	t's ADA Standa	rd Percentage Range:	-2,0% to +2.0%		
A. Calculating the District's ADA V	ariances		A		
ATA ENTRY: Budget Adoption data that dist for the current year will be extracted; and, only, for all fiscal years.	exist for the curre otherwise, enter	nt year will be extracted; data for all fiscal years. E Estimated Fi	inter district regular ADA and charter	umn for all fiscal years. First Interim school ADA corresponding to financia	Projected Year i otals data that all all all all all all all all all a
	1	Budget Adoption Budget	First Interim Projected Year Totals		
Fiscal Year	(Fo	orm 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
urrent Year (2016-17) District Regular		25,150.00	25,116.00		
Charter School	- LADA	25 450 00	0.00 25,116,00	-0.1%	Met
t Subsequent Year (2017-18)	AI ADA	25,150.00	25,116,00	-0.176	Met
District Regular Charter School		25,030.00	25,023.00		
	al ADA	25,030.00	25,023.00	0.0%	Met
nd Subsequent Year (2018-19) District Regular		25,062.00	25,055,00		
Charter School					
Tot	al ADA	25,062.00	25,055.00	0.0%	Met
B. Comparison of District ADA to	the Standard	our	<u></u>		
DATA ENTRY: Enter an explanation if the	standard is not	met.			
1a. STANDARD MET - Funded ADA	has not changed	since budget adoption by	y more than two percent in any of the	current year or two subsequent fiscal	i years.
		÷			
Explanation:				·	
(required if NOT met)					

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2	\sim	ITED	Enrol	

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two perc	ent 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. Enrollment **Budget Adoption** First Interim Status Fiscal Year (Form 01CS, Item 3B) CBEDS/Projected Percent Change Current Year (2016-17) District Regular 25,962 26,093 Charter School Total Enrollment 25,962 26,093 0.5% Met 1st Subsequent Year (2017-18) District Regular 25,943 26,068 Charter School Total Enrollment 25,943 26,068 0.5% Met 2nd Subsequent Year (2018-19) District Regular 25,995 26,174 Charter School 25,995 26,174 Met Total Enrollment 0.7% 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)	1			
	1			
	1			

vi-i

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded, 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.

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

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

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

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

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

•	Estimated P-2 ADA	Enrollment CBEDS/Projected		
Fiscal Year	(Form Al, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	25,023	26,093		1
Charter School	0			
Total ADA/Enrollment	25,023	26,093	95.9%	Met
1st Subsequent Year (2017-18)	1			
District Regular	25,005	26,068		
Charter School				
Total ADA/Enrollment	25,005	26,068	95.9%	Met
2nd Subsequent Year (2018-19)		•		
District Regular	25,055	26,174		-
Charter School				
Total ADA/Enrollment	25,055	26,174	95.7%	Met

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

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

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

Explanation:			
(required if NOT met)			
(required if NOT met)			

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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 Reve	nue Standard Percentage Range:	-2.0% to +2.0%					
4A. C	alculating the District's Projected	Change in LCFF Revenue						
	ENTRY: Budget Adoption data that exist quent years.	will be extracted; otherwise, enter data	into the first column. In the First Inte	rim column, Current Year data are	extracted; enter data for the two			
		LCFF Rev						
		(Fund 01, Objects 8011 Budget Adoption	, 8012, 8020-8089) First Interim					
	Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status			
Currer	nt Year (2016-17)	213,828,409.00	214,193,813.00	0.2%	Met			
1st Su	ibsequent Year (2017-18)	219,531,727.00	221,253,555.00	0.8%	Met			
2nd S	ubsequent Year (2018-19)	220,503,476.00	224,677,732.00	1.9%	Met			
4B. C	Comparison of District LCFF Reven	ue to the Standard						
DATA 1a.	ENTRY: Enter an explanation if the stan		more than two percent for the curre	it year and two subsequent fiscal ye	ears.			
	Explanation: (required if NOT met)		20.	_				

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 Salarles and Benefits to Total Unrestricted General Fund Expenditures

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

Unaudited Actuals - Unrestricted (Resources 0000-1999) Ratio Salaries and Benefits Total Expenditures of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499) Fiscal Year 154,692,390.10 88.4% Third Prior Year (2013-14) 136,782,615.40 Second Prior Year (2014-15) 142,464,371.65 161,876,109.16 88.0% First Prior Year (2015-16) 161,584,789.48 181,171,546.45 89.2% Historical Average Ratio: 88.5%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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

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

Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits Total Expenditures Ratio
(Form 01I, Objects 1000-3999) (Form 01I, Objects 1000-7499) of Unrestricted Salaries and Benefits

Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2016-17)	175,210,399.00	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 8	Standard Percentage Range:	-5.0% to +5.0%	
District's Ot	her Revenues and Expenditures Exp	planation Percentage Range:	-5.0% to +5.0%	
6A. Calculating the District's Change by	Major Object Category and Com	parison to the Explanation	Percentage Range	
DATA ENTRY: Budget Adoption data that exist exists, data for the two subsequent years will be	will be extracted; otherwise, enter data e extracted; if not, enter data for the two	into the first column. First Interior subsequent years into the seco	im data for the Current Year are extracte and column.	d. If First Interim Form MYPI
Explanations must be entered for each category	y if the percent change for any year exc	eeds the district's explanation p	ercentage range.	
	Budget Adoption	First Interim		
	Budget Adoption Budget	Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects Current Year (2016-17)	8100-8299) (Form MYPI, Line A2) 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
· · · · · · · · · · · · · · · · · · ·				
	2016-17 projected includes prior year	carry-over and new donations.		
(required if Yes)				
		- 		
Other State Revenue (Fund 01, Ob)e			·	
Current Year (2016-17)	27,174,078.00	27,460,283.00	1.1%	No No
1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	21,808,178.00	21,808,178.00 21,831,309.00	0.0%	No No
2nd Subsequent Year (2018-19)	21,831,309,00	21,651,509.00	0,0%	140
Explanation:				
(required if Yes)				i
, . ,				
			,	
Other Level Birrows (Freed 64, Ob)	COO CTOOL/F BIVDL 1 B	n		
Current Year (2016-17)	ects 8600-8799) (Form MYPI, Line A4	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		No
	y 2016-17 Projected includes prior yea	r carry-over and new donations.		
(required if Yes)				
				
Books and Supplies (Fund 01, Oble	ects 4000-4999) (Form MYPI, Line B4)		
Current Year (2016-17)	7,911,713.00	13,423,379.00		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 No
Explanation: Primari	ly 2016-17 Projected includes prior yea	r carny-over and new appropriat	ted donations hudget	
(required if Yes)	ly 2010-11 1 lojudiou illoludus pilol you	a carry over an anon appropriat	od contations surger.	
(10421102111103)				
	enditures (Fund 01, Objects 5000-59	99) (Form MYPI, Line B5) 32,608,847.00	4.3%	No
Current Year (2016-17) 1st Subsequent Year (2017-18)	31,253,532.00 31,466,897.00	32,608,847.00		No
2nd Subsequent Year (2017-18)	31,722,431.00	31,187,407.00		No
and odbacquir roar (2010-10)	01,722,701.00	\$11,101,100	1.77	
Explanation:				
(required if Yes)				

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6B. Ca	Iculating the District's Cha	ange in Total Operating Revenues and I	Expenditures		
DATA	ENTRY: All data are extract	ad or calculated.			
Object	Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
	Total Federal Other State a	nd Other Local Revenue (Section 6A)			
Current	Year (2016-17)	53,059,731.00	58,714,142.00	10.7%	Not Met
	sequent Year (2017-18)	47,690,642.00	48,008,715.00	0.7%	Met
	bsequent Year (2018-19)	47,722,502.00	48,040,575.00	0.7%	Met
	Tatal Basis and Consilies a	and Candaga and Other Operating Evpandit	urso (Contlon & A)		
Curren	t Year (2016-17)	and Services and Other Operating Expenditure 39,165,245.00	46,032,226.00	17.5%	Not Met
	osequent Year (2017-18)	38,750,741.00	38,167,237.00	-1.5%	Met
	bsequent Year (2018-19)	39,015,430.00	38,431,926.00	-1.5%	Met
6C. C	omparison of District Tota	I Operating Revenues and Expenditures	s to the Standard Percentage R	ange	
1a.	STANDARD NOT MET - One subsequent fiscal years. Rea	d from Section 6A if the status in Section 6B is or more projected operating revenue have chases sons for the projected change, descriptions of t within the standard must be entered in Section	anged since budget adoption by more the methods and assumptions used in	the projections, and what changes	of the current year or two , if any, will be made to bring the
	Explanation: Federal Revenue (linked from 6A if NOT met)	Primarily 2016-17 projected includes prior yea	ar carry-over and new donations.		
	Explanation: Other State Revenue (linked from 6A if NOT met)				
	Explanation: Other Local Revenue (linked from 6A if NOT met)	Primarily 2016-17 Projected includes prior yea	ar carry-over and new donations.		
1b.	subsequent fiscal years. Rea	e or more total operating expenditures have chasons for the projected change, descriptions of s within the standard must be entered in Sectio	the methods and assumptions used I	n the projections, and what change	
	Explanation: Books and Supplies (linked from 6A if NOT met)	Primarily 2016-17 Projected includes prior ye	ar carry-over and new appropriated o	lonations budget.	
	Explanation: Services and Other Exps (linked from 6A if NOT met)				

Glendale Unified Los Angeles County

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

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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)						
lf statu	f 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)					

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8. CRITERION: Deficit Spending

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

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

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

	ŗ	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentage	s (Criterion 10C, Line 9)	10,9%	7.8%	3.1%
District's Deficit Spending Stand (one-third of availabl	ard Percentage Levels è reserve percentage):	3.6%	2.6%	1.0%
B. Calculating the District's Deficit Spending Per	centages			
		······································		
ATA ENTRY: Current Year data are extracted. If Form MY econd columns.	PI exists, data for the tw	o subsequent years will be extract	ed; if not, enter data for the two subsequ	ent years into the first and
Beatu Columns.				
	Projected Y			
	Net Change in	Total Unrestricted Expenditures		
	stricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	orm 011, Section E)	(Form 01I, Objects 1000-7999)	(if Net Change in Unrestricted Fund	
	orm MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
current Year (2016-17)	(9,415,054.00)		4.7%	Not Met
st Subsequent Year (2017-18)	(6,921,087.00)		3.5%	Not Met
nd Subsequent Year (2018-19)	(10,846,376.00)	203,684,021.00	5.3%	Not Met
C. Comparison of District Deficit Spending to the	e Standard			
DATA ENTRY: Enter an explanation if the standard is not n	net			
ATA ENTITY Enter all explanations the standard is not in	not.			
1a. STANDARD NOT MET - Unrestricted deficit spend	fing has exceeded the sta	andard perceptage level in any of t	the current year or two subsequent fiscal	veers. Provide reasons for
deficit spending, a description of the methods and	assumptions used in bala	ancing the unrestricted budget, and	d what changes will be made to ensure the	hat the budget deficits are
	,		-	· ·
eliminated or are balanced within the standard.				
eliminated or are balanced within the standard.				
	tion is swarp of the defici	t anonding pottors and will semilar		- 1
	tion is aware of the defici	t spending pattern and will conside	er future actions necessary to address the	e issue.

9. CRITERION: Fund and Cash Balances

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

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A. FUND BALANCE STAND	ARD: 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 e	xtracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.
Fiscal Year Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	Ending Fund Balance
9A-2. Comparison of the District	s Ending Fund Balance to the Standard
DATA ENTRY: Enter an explanation if 1a. STANDARD MET - Projected	he standard is not met. general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.
Explanation: (required if NOT met)	
B. CASH BALANCE STANI	ARD: Projected general fund cash balance will be positive at the end of the current fiscal year.
9B-1. Determining if the District	Ending Cash Balance is Positive
DATA ENTRY: If Form CASH exists, o	ata will be extracted; if not, data must be entered below.
Fiscal Year Current Year (2016-17)	Ending Cash Balance General Fund (Form CASH, Line F, June Column) Status 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 reserves1 for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

Yes

	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 ALL and are excluding energy education page through funds:

Do you choose to e	exclude from the reser	ve calculation the pass-through funds distributed to SELPA members?
If you are the SELF	A AU and are excludi	ing 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)
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,

1.	Expenditures and Other Financing Uses
	(Form 01I, objects 1000-7999) (Form MYPI, Line B11)
-	Diver Openial Education Boson Harrison

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

Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
284,517,129,00	276,302,702.00	283,683,995.00
284,517,129.00 3%	276,302,702.00 3%	283,683,995,00 3%
8,535,513.87	8,289,081.06	8,510,519.85
0.00	0,00	. 0.00
8,535,513.87	8,289,081.06	8,510,519.85

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

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

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10C.	Calculating	the Distr	rict's A	vailable	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.

		Current Year			
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year	
(Unrestr	ricted resources 0000-1999 except Line 4)	(2016-17)	(2017-18)	(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			i	
	(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	ľ			
	(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	Į.		,	
	(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%	
	District's Reserve Standard				
	(Section 10B, Line 7):	8,535,513.87	8,289,081.06	8,510,519.85	
	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)				

SUPF	PLEMENTAL INFORMATION					
DATA E	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.	contingent on reauthorization by the local government, special legislation, or other definitive act					
	(e.g., parcel taxes, forest reserves)?					
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:					

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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 Contribut	ions and Transfers Standard:	or -	-5.0% to +5.0% \$20,000 to +\$20,000	
S5A. Id	dentification of the District	s Projected Contributions, Transfers, a	and Capital Projects that ma	y Impact	the General Fund	
First Int Current	erim Contributions for the 1st an	at exist will be extracted; otherwise, enter dated 2nd Subsequent Years. For Transfers in and ent Years. If Form MYP does not exist, enter o	d Transfers Out. if Form MYP exi	ists, the data	a will be extracted into the Fir.	st Interim column for the
Descrip	otion / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a.	Contributions, Unrestricted ((Fund 01, Resources 0000-19					
Current	Year (2016-17)	(42,275,669,00)	(39,569,681.00)	-6.4%	(2,705,988,00)	Not Met
1st Sub	sequent Year (2017-18)	(42,815,530.00)	(40,111,542.00)	-6.3%	(2,703,988.00)	Not Met
	bsequent Year (2018-19)	(43,308,450.00)	(40,604,462.00)	-6.2%	(2,703,988.00)	Not Met
	Transfers in, General Fund *					
	t Year (2016-17)	1,481,351.00	1,481,351.00	0.0%	0.00	Met
	osequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2na Su	bsequent Year (2018-19)	0.00	0.00	0,0%	0.00	Met
	Transfers Out, General Fund	,		· · ·		
	t Year (2016-17)	1,873,773.00	1,873,773.00	0.0%	0.00	Met
	osequent Year (2017-18) ibsequent Year (2018-19)	1,875,276.00 1,875,275.00	1,875,276.00 1,875,275.00	0.0%	0,00	Met
znu su	ibsequent real (2010-18)	1,875,273,00	1,675,275.00	U.U%	0.00	Met
1d.	Capital Project Cost Overrur	ıs				
	Have capital project cost over general fund operational budg	runs occurred since budget adoption that may et?	impact the		No	
* Inclu	de transfers used to cover opera	ting deficits in either the general fund or any o	ther fund.			
S5B.	Status of the District's Proj	ected Contributions, Transfers, and Ca	apital Projects			
DATA	ENTRY: Enter an explanation if	Not Met for items 1a-1c or if Yes for Item 1d.				
1a.	of the current year or subsequ	tributions from the unrestricted general fund to ent two fiscal years. Identify restricted program timeframes, for reducing or eliminating the co	ns and contribution amount for ea	is have char ach progran	nged since budget adoption b n and whether contributions a	y more than the standard for any re ongoing or one-time in nature.
	Explanation: (required if NOT met)	Primarily moving BIA and EAIS expenditure from mainstreaming.	om the Special Education restrict	ted program	into the unrestricted general	fund for regular education
1b.	MET - Projected transfers in F	ave not changed since budget adoption by mo	ore than the standard for the curre	ent year and	I two subsequent fiscal years	
	Explanation: (required if NOT met)					

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

1c.	MET - Projected transfers out	have not changed since budget adoption by more than the standard for the current year and two subsequent tiscal years.
	Explanation: (required if NOT met)	
1d.	NO - There have been no cap	pital 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 commitments1 and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

66A. Identification of the Distric	t's Long-te	erm Commitments				
DATA ENTRY: If Budget Adoption da Extracted data may be overwritten to all other data, as applicable.	ta exist (Forr update long-	m 01CS, Item S6A), long-term com term commitment data in item 2, as	mitment data will s applicable. If no	be extracted and its Budget Adoption	it will only be necessary to click the appr data exist, click the appropriate buttons	opriate button for Item 1b. for items 1a and 1b, and enter
a. Does your district have lo (If No, skip items 1b and 2)				Yes		
b. If Yes to Item 1a, have new long-term (multiyear) commitments been incur since budget adoption?			ırred	Yes		
If Yes to Item 1a, list (or upday)					amounts. Do not include long-term comm	nitments for postemployment
benefits other than pensions	(OPEB); OP	EB is disclosed in Item S7A.				
Type of Commitment	# of Years Remaining			Object Codes Used	d For: t Service (Expenditures)	Principal Balance as of July 1, 2016
Capital Leases	1	Turning Cources (1/ove	,,,,,,,		CO: VISO (EXPONENTIALOS)	us or daily 1, 2010
Certificates of Participation						
General Obligation Bonds Supp Early Retirement Program	24	Property Taxes		Measure K and Measure S		210,564,985
State School Building Loans Compensated Absences						
Other Long-term Commitments (do n	ot include OI	PER):				
City of Glendale Loan	7	Central RDA Funds		7439		1,422,149
CREBS	13	Fund 40.1	,	7439		4,367,534
					·	
TOTAL:	<u> </u>	<u> </u>				216,354,668
TOTAL					L	210,334,000
Type of Commitment (contin	nued)	Prior Year (2015-16) Annual Payment (P & I)	Curren (2016 Annual F (P 8	5-17) Payment	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	<u> </u>	16,440,057	13,599,908	14,398,495
Supp Early Retirement Program		19,001,201		10,440,037	13,588,806	14,380,480
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (con	tinued):	<u> </u>				
City of Glendale Loan		157,000		177,000	195,999	216,000
CREBS		492,447		483,520	474,478	465,318
Total Anni	ual Payments	s: 19,686,654		17,100,577	14,270,383	15,079,813
Has total annual p	ayment incr	eased over prior year (2015-16)?	N	lo	No	No

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

S6B.	Comparison of the Distric	ct's Annual Payments to Prior Year Annual Payment	
DATA	ENTRY: Enter an explanation	if Yes.	
1a.	No - Annual payments for lo	ing-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)		146
		es to Funding Sources Used to Pay Long-term Commitments	
DATA		e Yes or No button in Item 1; if Yes, an explanation is required in Item 2.	
1.	Will funding sources used to	o 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 no	ot 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.

 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) 		Yes		
b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?				
·		No		
c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?		No		
		Budget Adoption		
OPEB Liabilities a. OPEB actuariał accrued liability (AAL)		(Form 01CS, Item S7A) 45,181,349.00	First Interim 45,181,349.00	
b. OPEB unfunded actuarial accrued liability (UAAL)		45,181,349.00	45,181,349.00	
 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 OPEE	3 valuation.	Jul 01, 2014	Jul 01, 2014	
Measurement Method Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19) b. OPEB amount contributed (for this purpose, include premiums particular (Funds 01-70, objects 3701-3752) Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	aid to a self-insurar	(Form 01CS, item S7A) 5,489,417.00 5,489,417.00 5,489,417.00 acce fund) 2,811,749.00 2,500,000.00 2,500,000.00	First Interim 5,489,417.00 5,489,417.00 5,489,417.00 2,839,289.00 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) 2nd Subsequent Year (2018-19)		2,300,000,00 2,300,000,00	2,300,000.00 2,300,000.00	
d. Number of retirees receiving OPEB benefits Current Year (2016-17)		179	179	
1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)		179 179	179 179	
Comments:				

DATA	dentification of the District's Unfunded Liability for Self-insural ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Bud terim data in items 2-4.	nce Programs get Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	
	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
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
	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 if fully insured. Worke self insured (minor programs). Property Li	ers Comp is currently "dollar-one" coverage. Pre 2005 Workers Comp are self insured. Vision and dental are lability 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.

38A. C	ost Analysis of District's Labor Ag	reements - Certificated (Non-man	agement) Employe	es		
DATA E	ENTRY: Click the appropriate Yes or No b	utton for "Status of Certificated Labor A	greements as of the P	evious Reportin	g Period." There are no extractio	ns in this section.
	•		otion S8B.	No		
Certific	ated (Non-management) Salary and Be	enefit Negotiations Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	r of certificated (non-management) full- uivalent (FTE) positions	1,293.0	1,	290.0	1,298.0	1,301.0
1a.	Have any salary and benefit negotiation	s been settled since budget adoption?		No	-	
	if Yes, and	I the corresponding public disclosure do	ocuments have been fil	ed with the COE	complete questions 2 and 3.	
		d the corresponding public disclosure do plete questions 6 and 7.	ocuments have not bee	n filed with the C	COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations If Yes, co	still unsettled? nplete questions 6 and 7.		Yes]	
Vegoti 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a), date of public disclosure board meet	ing:]	
2b,	Per Government Code Section 3547.5(t certified by the district superintendent a If Yes, da]	
3.	Per Government Code Section 3547.5(to meet the costs of the collective barga If Yes, da			n/a		
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 projections (MYPs)?	<u></u>				·····
	Total cos	One Year Agreement t of salary settlement				
	% change	e in salary schedule from prior year or				
	Total cos	Multiyear Agreement t of salary settlement				
		e in salary schedule from prior year er text, such as "Reopener")				
	•	ne source of funding that will be used to	support multiyear sala	ry commitments	:	
						

<u>Vegotia</u>	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	1,307,708		
		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7.	Amount included for any tentative salary schedule increases	0	0	0
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of H&W benefit changes Included in the interim and MYPs?		Y	V
2.	Total cost of H&W benefits	Yes 20,440,000	Yes 21,849,400	Yes 23,258,800
2. 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%
	, storage projection production p			
	cated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
	ny new costs negotiated since budget adoption for prior year ments included in the interim?	No.		
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:	<u> </u>		
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	icated (Non-management) Step and Column Adjustments	(2016-17)	(2017-18)	(2018-19)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,400,000	1,400,000	1,400,000
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%
Certif	icated (Non-management) Attrition (layoffs and rétirements)	Cürrent Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes
•		100	168	105
	ficated (Non-management) - Other ther significant contract changes that have occurred since budget adoption and	d the cost impact of each change (i.e.	, class size, hours of employment, leav	ve of absence, bonuses, etc.):
	·			
			-	
	·			

S8B. C	ost Analysis of District's Labor Agre	ements - Classified (Non-ma	nagement) E	mployees			
DATA E	ENTRY: Click the appropriate Yes or No but	ton for "Status of Classified Labor.	Agreements as	of the Previous R	eporting Period." There are n	no extractions in this section.	
			section S8C.	No			
Classif	fied (Non-management) Salary and Benet	Prior Year (2nd Interim)		nt Year	1st Subsequent Year (2017-18)	ır 2nd Subsequent Ye (2018-19)	ear
Numbe FTE po	er of classified (non-management) esitions	(2015-16)	(20)	900.0	(2017-10)	900.0	900.0
1a.	If Yes, and t	peen settled since budget adoption he corresponding public disclosure he corresponding public disclosure ete questions 6 and 7.	documents ha				
1b.	Are any salary and benefit negotiations sti If Yes, comp	ili unsettled? plete questions 6 and 7.		Yes			
Negotli 2a. 2b.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a), Per Government Code Section 3547.5(b), certified by the district superintendent and If Yes, date	was the collective bargaining agree	eement				
3.	Per Government Code Section 3547.5(c), to meet the costs of the collective bargain	was a budget revision adopted		n/a			
4. 5.	Period covered by the agreement: Salary settlement:	Begin Date: 📗	Curre	Er	nd Date:	ar 2nd Subsequent Y	'ear
	Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear	(20	16-17)	(2017-18)	(2018-19)	
		One Year Agreement of salary settlement on salary schedule from prior year					
	Total cost o	or Multiyear Agreement of salary settlement					
		n salary schedule from prior year text, such as "Reopener")					
	Identify the	source of funding that will be used	i to support mul	tiyear salary comr	nitments:		
Nego	tiations Not Settled				ı		
6.	Cost of a one percent increase in salary	and statutory benefits		504,965 ent Year	1st Subsequent Ye		Year
7.	Amount included for any tentative salary	schedule increases	(20	16-17) 0	(2017-18)	0 (2018-19)	0

Classif	ied (Non-management) Health and Welfare (H&W) Benefits	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)	
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes	
2.	Total cost of H&W benefits	11,000,000	11,777,600	12,555,200	
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%	
	fled (Non-management) Prior Year Settlements Negotiated Budget Adoption				
Are any settlem	y new costs negotiated since budget adoption for prior year ents included in the interim?	No			
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:				
		Current Year	1st Subsequent Year	2nd Subsequent Year	
Classi	fied (Non-management) Step and Column Adjustments	(2016-17)	(2017-18)	(2018-19)	
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes	
2.	Cost of step & column adjustments	400,000	400,000	400,000	
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%	
Classi	fied (Non-management) Attrition (layoffs and retirements)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)	
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes	
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes	
	ified (Non-management) - Other her significant contract changes that have occurred since budget adoption ar	nd the cost impact of each (i.e., hours of	of employment, leave of absence, bonu	uses, etc.):	

S8C. C	ost Analysis of District's Labor Agre	eements - Management/Super	visor/Confidential Employees		
DATA E in this s	ENTRY: Click the appropriate Yes or No but ection.	ttoл for "Status of Management/Sup	ervisor/Confidential Labor Agreeme	ents as of the Previous Reporting Period	d." There are no extractions
	of Management/Supervisor/Confidential il managerial/confidential labor negotiations if Yes or n/a, complete number of FTEs, th If No, continue with section S8C.	s settled as of budget adoption?	vious Reporting Period No		
Manag	ement/Supervisor/Confidential Salary an	nd Benefit Negotiations Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	r of management, supervisor, and ntial FTE positions	185.0	190.0	190.0	190.0
1a.	Have any salary and benefit negotiations If Yes, comp	been settled since budget adoption plete question 2.	? No		
	If No, comp	lete questions 3 and 4.			
1b.	Are any salary and benefit negotiations st	till unsettled? plete questions 3 and 4.	Yes		
Negotia 2.	ations Settled Since Budget Adoption Salary settlement:		Current Year	1st Subsequent Year	2nd Subsequent Year
	Is the cost of salary settlement included in projections (MYPs)?	_	(2016-17)	(2017-18)	(2018-19)
		of salary settlement			
		salary schedule from prior year text, such as "Reopener")			
Negoti 3.	ations Not Settled Cost of a one percent increase in salary	and statutory benefits	244,965		
			Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4.	Amount included for any tentative salary	schedule increases	С	0	0
	gement/Supervisor/Confidential and Welfare (H&W) Benefits	r	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of H&W benefit changes include	ded 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. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost of	over prior year	Varies 5.2%	Varies 9.9%	Varies 9.9%
	gement/Supervisor/Confidential and Column Adjustments	ŗ	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are step & column adjustments included	in the budget and MYPs?	Yes	Yes	Yes
2,	Cost of step & column adjustments	-	250,000	250,000	250,000
3.	Percent change in step and column over	prior year [1.0%	1,0%	1.0%
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	1	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of other benefits included in th	e interim and MYPs?	No 0	No .	No
2. 3.	Total cost of other benefits Percent change in cost of other benefits	over prior vear	0.0%	0.0%	0,0%

DDI	ITIONAL FISCAL INDICATORS		
he foil	lowing fiscal indicators are designed to provide additional data ert the reviewing agency to the need for additional review.	for reviewing agencies. A "Yes" an	swer to any single indicator does not necessarily suggest a cause for concern, but
ATA E	ENTRY; Click the appropriate Yes or No button for items A2 thr	rough A9; item A1 is automatically	completed based on data from Criterion 9.
A1.	Do cash flow projections show that the district will end the cur negative cash balance in the general fund? (Data from Criteri are used to determine Yes or No)		No
A2.	is the system of personnel position control independent from	the payro!! system?	Yes
A3.	is enrollment decreasing in both the prior and current fiscal ye	ears?	Yes
A4.	Are new charter schools operating in district boundaries that enrollment, either in the prior or current fiscal year?	impact the district's	No
A5.	Has the district entered into a bargaining agreement where a or subsequent fiscal years of the agreement would result in s are expected to exceed the projected state funded cost-of-liv	salary increases that	. Νσ
A6.	Does the district provide uncapped (100% employer paid) he retired employees?	∍alth benefits for current or	No
A7.	Is the district's financial system independent of the county of	fice system?	No
A8.	Does the district have any reports that indicate fiscal distress Code Section 42127.6(a)? (If Yes, provide copies to the court		No
A9.	Have there been personnel changes in the superintendent or official positions within the last 12 months?	r chief business	Yes
When	n providing comments for additional fiscal indicators, please incl	lude the item number applicable to	each comment.
	Comments: Line 9A, New Superintendent (optional)	and New Interim CBO.	
Enc	d of School District First Interim Criteria ar	nd Standards Review	

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Glendate Unified Los Angeles County

)			2016	-1 / Projected Expe	2016-17 Projected Expenditures by LEA (LP-1)					
		Special		Regionalized	,	Special Education,	Spec. Education,	Spec. Education, Ages 5-22		
		Education, Unspecified	Regionalized Services	Program Specialist	Special Education, Infants	Preschool Students	Ages 5-22 Severely Disabled	Nonseverely Disabled		
Object Code	Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
in it.	UNDUPLI		生生 華語 建	建筑						2,780
TOTAL PRC	37 -	(6666-0000 sea			00 001		1 423 406 00	12 319 674 00		17.674.771.00
1000-1999		2,684,247,00	205,743.00	371,430.00	00.007,611	79 197 00	401 971 00	9.761.321,00		11,080,195.00
2000-2999		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
3000-3988		00 264,492, 00 000 00	36.500.00	1,000.00	00'0	39,684.00	132,400,00	125,131.00		384,515.00
4000-4999	Books and Supplies	3 322 137 00	76,200,00	2.500.00	24,447,00	130,397.00	11,185,137,00	27,910.00		14,768,728.00
BOOD-0000		2,000,00	00.00	0.00	00.00	0.00	23,500.00	00'0		25,500.00
7430		0.00	00'0	0.00	00'0	0.00	00.00	0.00		0.00
7430-7439		0.00	0.00	00'0	00.00	0.00	0.00	0.00		00.00
		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	00.0	56,025,282.00
7970	Terrofow of lodinort Pasts	000	00 0	00.00	6,084.00	14,213.00	10,556.00	15,911.00		46,764.00
7250	Transfers of Indiana Costs - Interfund	000	000	0.00	00:00	00:0	00'0	0.00		0.00
000	Tatal Taking Costs	000	000	000	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
STATE AND	STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)	& 62; resources 00	00-2999, 3385, & 600	(6666-0		0.00	00 000 000 0	40 077 050 00		17 521 DBO DA
1000-1999		2,684,247.00	205,743.00	371,430.00	115,768,00	442,846,00	1,423,190.00	7 134 054 00		8 373 731 00
2000-2999		769,673.00	68,033.00	0.00	00.0	0.00	401,871,00	0.45,004,00		10.360.064.00
3000-3999		1,264,452.00	111,572.00	112,109.00	34,812.00	162,071.00	628,890,00	424 524 00		368 915 00
4000-4999	Books and Supplies	49,800.00	36,500.00	1,000.00	0.00	24,684.00	132,400.00	124,331,00		14 382 570 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		25 500 00
6669-0009	Capital Outlay	2,000.00	0.00	0.00	0.00	0.00	23,500.00	0.00		00.000,62
7130	State Special Schools	00.0	0.00	0.00	0.00	0.00	0.00	0.00		000
7430-7439	Debt Service	0.00	0,00	0.00	0.00	0.00	0.00	0.00	000	00.000
		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	00.008,150,16
7310	Transfers of Indirect Costs	00.00	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	00'0	0.00	0.00	00'0'	00'0		0.00
3	Total Indirect Costs	00'0	0.00	0.00	6,084.00	0.00	00.00	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	00.0	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			Tenga Languaga Languaga Languaga	ger en en en Person partil Person en en	, opportuist jogis oppo jogis opposit jogis	Talentalian			
	5000-5989)		·明元章 500.00 100.00 100.00		1944年 1947年 1947年 1947年					45,695.00
	TOTAL COSTS									00.066,880,16

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Glendale Unified Los Angeles County

Glendale Uniffed Los Angeles County	ified County		S 2016-17 Projected E 2016	First Interim Special Education Maintenance of Effort Expenditures vs. 2015-16 Actual Expend	First Interim Special Education Maintenance of Effort Projected Expenditures vs. 2015-16 Actual Expenditures Comparison 2016-17 Projected Expenditures by LEA (LP-1)	res Comparison				19 64568 000000 Report SEM/
		Special		Regionalized	Special	Special Education, Preschool	Spec. Education, Ages 5-22	Spec. Education, Ages 5-22 Nonseverely		•
		Unspecified	Services	=	Education, Infants (Goal 5710)	Students (Goal 5730)	Severely Disabled (Goal 5750)	Disabled (Goal 5770)	Adjustments*	Total
LOCAL PRO	ECTED EXPENDITL	rces 0000-1999 & 80	3		0	000	0	000		00.00
1000-1999		0.00	0.00	8.0	00.0	000	00:00	81,609.00		81,609.00
2000-2999		00.0	000	00:00	0.00	00.0	00'0	61,779.00		61,779.00
3000-3388	Books and Sumples	00.0	000	00.00	00.0	15,184.00	00:00	9,100.00		24,284.00
5000-5999		00.0	00'0	00.00	0000	1,058.00	4,470,127.00	9,000.00		4,480,185.00
8000000		00:0	0.00	00'0	00.00	00.00	0.00	0.00		0.00
7430	_	00.0	00.0	0.00	00'0	00'0	0.00	0.00		0.00
7/30 7/30		000	00.0	0.00	0.00	00:0	00'0	00.00		0.00
2004		000	00.0	00.00	0.00	16,242.00	4,470,127.00	161,488.00	0.00	4,647,857.00
Ì	COE CHARLES COOK	000	00.0	00.0	000	00'0	0.00	5,441.00		5,441.00
0167	Transfers of indirect Costs	8 6	000	00'0	00'0	0.00	00.0	0.00		0.00
000	Tatal Indiana Code	00.0	00.0	00'0	00'0	0.00	00.0	5,441.00	00:0	5,441.00
	TOTAL BEFORE OR IEO T 8980	00.0	000	0.00	00'0	16,242.00	4,470,127.00	166,929.00	00'0	4,653,298.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)		ering Tiepsik Historiak Historiak H		a Pengpan Penggapan Penggapan Penggapan Penggapan Penggapan	n and and and and and and and and and an		e er		45.695.00
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)		Circ (pp. 1567) 1 September 19 1 September 1953 185 September 1953	Tenhide (*) Odrogogogogo Martingogogogogo Tenkaring	Pagasas Pagasasas Pagasas Pagasas Pagasas	Partije so <u>go</u> Plantije so Partije je	ting singularing Udaning singulari Udaning singulari Udaning singulari Singularing	erio de la como Caractería de la como Caractería de la como Caractería de la como		
	TOTAL COSTS		Marketin Marketin Marketin Marketin	ishen Suri Mari	Piese Halte Linear Linear Linear Roberts			enine enine enine		31,160,491,00 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-1)

Glendale Unified Los Angeles County

			102	ביום אכותם ביאסטומותום	ומופא בא ברייו (בייוי)					
		Special Education, Unspecified	Regionalized Services	75	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely absolved	Spec. Education, Ages 5-22 Nonseverely Disabled	Adiretmente"	Total
Object Code	Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5/10)	(Goal 5/30)	(coal of ou	(Sodal Strio)	- minemine	
9 10 10 10 10 10 10 10 10 10 10 10 10 10	UNDUPLICATED PUPIL COUNT				EST POTO POSE POSE POSE POSE POSE POSE POSE POS			4	种能	2,780
TOTAL ACT	¶ ⊃	(6666-0000	700	360 430 80	108 600 54	531 972 11	1.418.789.22	11.879.682.21		17,170,817.73
1000-1999		759 967 18	60 102 00	00.00	0.00	88.281.86	378,612.70	9,209,245.76		10,504,599.48
2000-2999	Classified Salaries	1 343 299 90	115 944.47	127,519.07	37,053,42	249,956.87	682,340.07	9,179,876,63		11,735,990,43
4000-4000		69 211 89	7.603.28	000	0.00	32,356.33	139,235.14	54,930.06		303,336.70
5000-5000		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
600000000000000000000000000000000000000		00.0	00.0	0.00	0.00	0.00	11,506.00	0.00		11,506.00
7130		00.0	00.0	0.00	00'0	0.00	00:00	00'0		0.00
7/30.7/30		00.0	00:0	0.00	0.00	00'0	00:00	0.00		0.00
1-00-1-		8,856,833.15	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	00.0	0:00	6,146.56	14,560.51	10,664.00	10,398.84		41,769.91
200.	Transfer of Indiana Contract	000	000	000	00.0	00:00	0.00	00.00		0.00
200	Decree Oct Denot Allocations (non-add)	Bibliopalber A. F.	10000 St. 150		W		斯斯斯里斯	等 接 人工	· · · · · · · · · · · · · · · · · · ·	章 季 6334,692,90
2	Total Indiana Costs	000	00.0	00.0	6,146,56	14,560.51	10,664,00	10,398.84	0.00	41,769.91
	TOTAL COSTS	8 856 833.15	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
FEDERAL A	IΟ	rces 3000-5999, exc	ept 3385)		6	408 48D 95	50 0	45,869,98		154,350.93
1000-1999		00.0	000	00.0	000	88.281.86	0.00	2,748,635.77		2,836,917.63
2000-2999	Classified datalles	000	00.0	000	000	67,402.79	00:00	1,496,147.37		1,563,550.16
3000-3888		000	000	000	00:0	13,145.22	00.00	00:0		13,145,22
5000-4999		4 533 00	00.0	0.00	00:0	106,783.55	275,369.00	6,029.45		392,715.00
6669-0009	_	0.00	00.00	00.0	0.00	00'0	00:00	0.00		0.00
7130		00:00	0,00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439		00:00	00'0	0.00	00:0	0.00	0.00	0.00		0.00
		4,533.00	00'0	00'0	00:00	384,094.37	275,369.00	4,296,682.57	00'0	4,960,678.94
7310	Transfers of Indiand Coets	000	00:0	0.00	0.00	14,560.51	10,664.00	200.80		25,425.31
7250	Transfers of Indicat Costs Interfered	000	000	00.0	00'0	00.00	0.00	00'0		00'0
2001	Total Indicat Costs	000	00.0	0.00	0.00	14,560.51	10,664.00	200.80	00'0	25,425.31
	TOTAL BEFORE OR IECT 8980	4 533.00	00:0	00'0	00:0	398,654.88	286,033,00	4,296,883.37	00:00	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,		e projekt 12. jeljih 12. jeljih 12. jeljih	or our occurs half spaces for days of errouses of the constant	trigenings Transport orangenings orangenings	ing and the				
	goals 5000-5999)		新 · 新 · 斯 · 斯 · 斯 · 斯 · 斯 · 斯 · 斯 · 斯 ·							0.00
	TOTAL COSTS			14 等 44						4,986,104.25

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

Glendafe Uniffed Los Angeles County

* Total		17,016,466.80	7,667,681.85	10,172,440.27	290,191.48	15.296,656.40	11 506.00	900	00.0	1	0.00 50,454,942.80	16,344.60	0.00	E 6334 692 90	0.00 16,344.60	0.00 50,471,287.40	0.1000000	00.00	50,471,287.40	1,637.50	68,766.20	51,682.66	25,611.68	4,456,493.23	00:0	00'0	00.0	0.00 4.604.191.27	L.	0.00	0.00	0.00	0.00 4,604,191.27	11.11	00.00	28,690,632.05
Adjustments*											Ö			14	0	Ö												0	5	,			o.			
Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)		11,833,812,23	6,460,609,99	7,683,729.26	54.930.06	23 819 73	0.00	0.00	0.00	0.00	26,056,901.27	10,198.04	00.0	か と と か か	10 198 04	26 067 099 31		Politica Maria Ma Maria Ma Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Ma Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Ma Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Maria Ma Ma Maria Maria Ma Maria Maria Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma	in Pi	1.637.50	68 766 20	51 682 66	10 038.84	4 302 99	00 0	000	000	126 429 10	130,420.13	0.00	0.00	0.00	136.428.19	京 坊 海 流		e _{ter} en plane teroughere ^{sol} e _{tero} ghere de de general e seide
Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)		1,418,789,22	378.612.70	682 340.07	139 235 14	44 044 437 28	11,041,137.20	11,506.00	0.00	00'0	13,671,620.41	0.00	00.0		000	12 671 620 41	10,000,000	ng sings Borbers Landara		000	00.0	000	000	A 342 698 06	00.00	000	000	0.00	4,342,596,05	00'0	0.00	0.00	4 342 698 06			
Special Education, Preschool Students	2000	423 491.16	COL	182 554 08	10 211 11	14.705.44	14,735.70	0.00	00.00	0.00	639,992.05	- 60.0	000	3	200	200 000 05				000	00.0	8 6	15 572 84	10,072.04	00.100	00.0	00.0	0.00	16,374,37	00.0	000	000	75 476 31	10.01		and and the control of the control o
Special Education, Infants	(20al 07 10)	108 600 54	000	37 053 42	24.000,10	00.0	141,651.69	00:0	0.00	00.00	287,404.65	6 146 58	000	2000	0 446 56	00 FE4 24	17.100,082		一种是一种	o c	200	00.00	00.0	0.00	108,090,00	0.00	00.00	00.00	108,690.65	00.0	UU C	000	100.000.000	ro'neo'oni		erso (u. 1100) 14 julija – A. S Literatus (u. 11
P	Goal Suga	99)	00.04,000	107 540 07	121,319.07	0.00	2,237.60	0.00	0.00	0.00	499,187.47	0000	8 8	0.00	000	0.00	499,167.47	e de la companya de l		000	00.0	0.00	0,00	300	0.00	0.00	00.0	0.00	0.00	000	800	00.0	800	0,00		en de la composition della com
Regionalized Services	(Goal Supu)	399, 3385, & 6000-99 	204,793,03	09,192,00	115,944.47	7,603.28	49,997.22	0.00	0.00	0.00	447,536.80	g	300	00:0	i i		447,536.80	esteri Sale to Dail V	en General General		0.00	0.00	0.00	00:0	0.00	0.00	0.00	00'0	0.00	0	2000	000	0.00	00:0	等學等的 例如如 例如可以	, arcentina in ma La comina in mina La comina per estrati La comina in mina in m La comina in mina in
Special Education, Unspecified	(Goal 5001)	; resources 0000-29	2,657,444.02	91.792,867	1,343,299.90	69,211.89	4,023,077.18	0.00	0.00	00.0	8,852,300.15	00 0	0.00		Miles	00.0	8,852,300.15			9-000-1999 & 8000-9	00:0	00.00	0.00	0.00	0.00	DO'0	0.00	0.00	0.00	o c	00.00	0.00	00'0	00.0		
	de Description	_				9 Books and Supplies							Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Program Cost Report Allocations (non-add)	Total Indirect Costs	TOTAL BEFORE OBJECT 8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	OTOCO INTON	12						Capital Outlay		Debt Service	Total Direct Costs		Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Total Indirect Costs	TOTAL BEFORE OBJECT 8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010, 7810, except 6500, 6510, & 7240, goals 5000-5999)
	Object Code	STATE AN	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6000-6999	7130	7420 7430	1430-143		7310	7350	PCRA			8980		LOCAL AC	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	7430-7439		;	7310	7350			8980	0868

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

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First Interim Special Education Maintenance of Effort 2016-17 Projected Expenditures vs. 2015-16 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

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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.

- 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.
- 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;
 - 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.
- 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

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

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First Interim Special Education Maintenance of Effort 2016-17 Projected Expenditures vs. 2015-16 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

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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].

			State and Local	Local Only
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)	0.00	=		
Maximum available for MOE reduction (50% of increase in funding)	0.00	_ (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)	0.00	(b)		
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 the activities (which are authorized under the ESEA) pai	300.205(a) to reduce id with the freed up fu	the N	MOE requirement, the LEA	must list
		_		

First Interim Special Education Maintenance of Effort 2016-17 Projected Expenditures vs. 2015-16 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

19 64568 0000000 Report SEMAI

SELPA: Foothill (DJ) **SECTION 3** Column C Column A Column B Projected Exps. **Actual Expenditures** FY 2016-17 FY 2015-16 Difference (LP-I Worksheet) (LA-I Worksheet) (A - B)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 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 d. Special education unduplicated pupil count 2,780.00 2,780 e. Per capita state and local expenditures (A1c/A1d) 17,982.04 18,381.13 399.09

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.

		Projected Exps.	Wost Recent FY	
		FY 2016-17		Difference
2.	Under "Most Recent FY", enter the most recent year in			
	which MOE compliance requirement was met using the	el Augusta	Printers, and the second	
	actual vs. actual method based on state and local	Market Comment	A Sangarangan	
	expenditures and/or per capita state and local	ALL Same Street	Particular.	ELIO COLLEGIO
	expenditures.	APARTICAL PROPERTY.	TO THE REPORT OF THE PARTY OF T	
		Barata de la	Part Comment	ALANDA MARKATANA AND AND AND AND AND AND AND AND AND
	Expenditures paid from state and local sources	51,099,550.00		distribution and
	Less: Exempt reduction(s) from SECTION 1	ALM I	481,209.06	ra sa crambina i
	Less: 50% reduction from SECTION 2	ALL AND ADDRESS OF THE PARTY OF	0.00	
	Net expenditures paid from state and local sources	51,099,550.00	(481,209.06)	51,580,759.06
				25 A 1 THE REST LINE
	Special education unduplicated pupil count	2,780.00		"一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个
	c. Per capita state and local expenditures (A2a/A2b)	18,381.13	0.00	18,381.13

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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.

First Interim Special Education Maintenance of Effort 2016-17 Projected Expenditures vs. 2015-16 Actual Expenditures Comparison LEA Maintenance of Effort Calculation (LMC-I)

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SELPA:

Foothill (DJ)

B. LOCAL EXPENDITURES ONLY METHOD

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.

- Expenditures paid from local sources
 Less: Exempt reduction(s) from SECTION 1
 Less: 50% reduction from SECTION 2
 Net expenditures paid from local sources
- b. Per capita local expenditures (B1a/A1d)

Projected Exps. FY 2016-17	Actual Expenditures FY 2015-16	Difference
A CHARLES	u de la companya de Companya de la companya de la compa	
	and the second	
	n istorijaking philographich	有可能的数据数据数据
35,859,484.00	33,294,823.32	
White the state of	0.00	· 新维斯·斯·斯·斯斯斯
35,859,484.00	0.00 33,294,823,32	2,564,660.68
20,009,404.00	00,294,020,02	2,304,000.00
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.

Most Recent FY Projected Exps. FY 2016-17 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 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.

Craig Larimer	(818)241-3111 ext. 1349
Contact Name	Telephone Number
	•
Financial Analyst	CLarimer@gusd.net
Title	E-mail Address

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 TOTAL PROJECTED EXPENDITURES - All Sources 1000-1999 Certificated Salaries 2000-2999 Classified Salaries 3000-3999 Employee Benefits 4000-4999 Books and Supplies 5000-5999 Services and Other Operating Expenditures 6000-6999 Capital Outlay 7130 State Special Schools	Glendale Unified (DJ00)	Burbank Unified	La Canada Unified		
S - All Sources			(DJ02)	Adjustments*	Total
srating Expenditures			11000		20 730 458 00
erating Expenditures	17,674,771.00	10,789,924.00	7,265,763.00		30,430,430,00
erating Expenditures	11,080,195.00	6,636,587.00	2,086,360.00		19,803,142.00
erating Expenditures	12,091,573.00	5,889,549.00	1,223,035.00		19,204,157.00
erating Expenditures	384,515,00	167.946.00	29,550.00		582,011.00
Statute of the statut	14 768 728 00	6.223.961.00	1,767,738.00		22,760,427.00
	25 500.00	00'0	00'0		25,500.00
	0.00	0.00	00:00		0.00
	0.00	0.00	00:00		0.00
	56,025,282.00	29,707,967.00	7,372,446.00	0.00	93,105,695.00
•	46 764 00	00.0	688,895,00		735,659.00
Transfers of indirect Costs	00.0	00'0	00'0		00:00
מוס בוווים וחום	46 764 00	00.00	688,895.00	00:00	735,659.00
	56,072,046.00	29,707,967.00	8,061,341.00	0.00	93,841,354.00
PROJECTED EXPENDITURES - State and Local Sources	00 000 707	00 000 000	2 234 249 00		30 490 278.00
	0.000,120,00	4 400 666 00	4 827 532 00		14.387.918.00
	0,575,731.00	4,400,033.00	1 106 905 00		16,431,007.00
	269 045 00	100 451 00	29 550 00		507,916.00
:	200,913.00	E 007 420 00	1 602 331 00		22 072 321.00
Services and Other Operating Expenditures	25 500 00	00.02+,188,0	00.0		25,500.00
	00.000	0.00	00:00		0.00
	0.00	0.00	00.00		0.00
	51,031,860.00	26,292,513.00	6,590,567.00	0.00	83,914,940.00
Tomoston of Indiana Oasto	21.995.00	00:00	688,895.00		710,890.00
Transfers of Indirect Costs Interfered	00.0	00'0	00'0		0.00
	21.995.00	0.00	688,895.00	0.00	710,890.00
TOTAL BEFORE OBJECT 8980	51,053,855.00	26,292,513.00	7,279,462.00	0.00	84,625,830.00
stricted Revenues to Federal Resources	45.695.00	00.0	13,119.00		58,814.00
	51,099,550.00	26,292,513.00	7,292,581.00	00:00	84,684,644.00
TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources TOTAL COSTS	51,053,855.00 45,695.00 51,099,550.00	26,25	0.00 0.00 0.513.00	7,	7,279,462.00 13,119.00 7,292,581.00

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

Foothill (DJ) SELPA:

Los Angeles County

Glendale Unified

5,441.00 0.00 0.00 0.00 0.00 5,033 6,414,590.00 58,814.00 58,318,543.00 81,703.00 61,850.00 6,234,491.00 5,441.00 6,420,031.00 51,839,698.00 261.00 36,285.00 Total 0.00 0.00 0.00 0.00 Adjustments* 0.00 0.00 0.00 13,119.00 5,112,385.00 379 0.0 0.00 0.00 222,409.00 0.00 0.00 0.00 222,409.00 222,409.00 4,876,857.00 La Canada Unified (DJ02) 0.00 94.00 71.00 1,531,897.00 0.0 0.00 1,544,324.00 0.00 0.00 0.00 0.00 15,802,350.00 12,001,00 1,544,324.00 17,346,674.00 1,874 261.00 **Burbank Unified** (DJ01) 2,780 0.00 0.00 0.00 35,859,484.00 0.00 0.00 4,647,857.00 4,653,298.00 31,160,491.00 81,609.00 61,779.00 24,284.00 4,480,185.00 5,441.00 5,441.00 45,695.00 Glendale Unified (DJ00) Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Contributions from Unrestricted Revenues to State Resources Services and Other Operating Expenditures Description Transfers of Indirect Costs - Interfund PROJECTED EXPENDITURES - Local Sources TOTAL BEFORE OBJECT 8980 Transfers of Indirect Costs State Special Schools Certificated Salaries Books and Supplies Total Indirect Costs **Employee Benefits** TOTAL COSTS UNDUPLICATED PUPIL COUNT Classified Salaries Total Direct Costs Sources section) Capital Outlay Debt Service 1000-1999 Object Code 2000-2999 3000-3999 7430-7439 4000-4999 5000-5999 6669-0009 7130 7310 7350 8980 8980

11.03% #12.55% PM (144) 11.11

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^{*} 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-I)

SELPA: Foothill (DJ)

Glendale Unified Los Angeles County

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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)

Foothill (DJ) SELPA:

Glendale Unified Los Angeles County

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
ACTUAL EXPENDITU	from	1 627 50	20 362 59	00.0		22,000.09
1000-1999 Certifical	Certificated Salaries	68.766.20	145.49	00:00		68,911.69
	Crassified Salaries	51.682.66	4,572.66	00:00		56,255.32
	Books and Stanilles	25.611.68	3,910.27	00:00		29,521.95
	Services and Other Operating Expenditures	4.456.493.23	1,535,577.26	200,204.78		6,192,275.27
	that	0.00	0.00	00:00		0.00
	Capital Causay	0.00	00'0	0.00		0.00
7420 7430 Dopt Sonifice	ממסומים מיינים מ	00.0	00.00	0.00		0.00
•	Total Direct Costs	4 604 191 27	1.564.568.27	200,204.78	00:00	6,368,964.32
	2500 100					
7340 Transfer	Transfers of Indirect Costs	00:00	00'0	00.00		0.00
·	Transfers of Indirect Costs - Interfund	0.00	00'0	0.00		0.00
·	Total Indirect Costs	00.0	00.00	0.00	00.0	00.00
TOTALI	TOTAL BEFORE OBJECTS 8980	4,604,191.27	1,564,568.27	200,204.78	00:00	6,368,964.32
8980 Contribu Resourc	Contributions from Unrestricted Revenues to Federal Resources (From ACTUAL EXPENDITURES - Paid from State and Local Sources section)	000	00:0	12,904,49		12,904.49
8980 Confribit	Contributions from Unrestricted Revenues to State Resources	28,690,632.05	12,798,993.78	4,580,703.06		46,070,328.89
-	COSTS	33,294,823.32	14,363,562.05	4,793,812.33	0.00	52,452,197.70
THIND IIDII CATED PIIDII COINT	COLINT	2.780	1,874	379		5,033

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

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

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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.

- 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.
- 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

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

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

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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].

		State and Local	Local Only
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)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00	_(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)	0.00	_(b)	
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).	**P*		
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 column cannot exceed (e), Portion used to reduce MOE requirement).	s	(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0,00	<u>_</u> (f)	
Note: If your SELPA exercises the authority under 34 activities (which are authorized under the ESEA) paid	CFR 300.205(a) to rec with the freed up fund	duce the MOE requiremen s:	t, the SELPA must list the

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

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SELPA: Foothill (DJ) Column C **SECTION 3** Column B Column A Projected Exps. **Actual Expenditures** Difference FY 2016-17 FY 2015-16 (SA-I Worksheet) (A - B) (SP-I Worksheet) A. COMBINED STATE AND LOCAL EXPENDITURES METHOD 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 80,608,474.41 Net expenditures paid from state and local sources 84,684,644.00

4. Special education unduplicated pupil count

5. Per capita state and local expenditures (A3/A4)

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.

5,033

16,825.88

5,033

16,015.99

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

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

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B. LOCAL EXPENDITURES ONLY METHOD

		Projected Exps. FY 2016-17	Actual Expenditures FY 2015-16	Difference
1.	Last year's local expenditures met MOE requireme	nt:		ent database para panggan database panggan database panggan database panggan database panggan database panggan Anggan panggan
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	58,318,543.00 58,318,643.00 58,318,543.00	52,452,197.70 0.00 0.00 52,452,197.70	198 198 198 198 198 198 198 198 198 198
	b. Per capita local expenditures (B1a/A4)	11,587.23	10,421.66	1,165.57

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.

Craig Larimer Contact Name	(818)241-3111 ext. 1349 Telephone Number
Financial Analyst	CLarimer@gusd.net
Title	E-mail Address